



AGENDA

BOARD OF DIRECTORS REGULAR BOARD MEETING

Topic: Board of Directors Meeting

Regular Board Meeting Time: February 10, 2021 5:30 PM Closed Session; 6:00 Regular Session

Join Zoom Meeting

<https://us04web.zoom.us/j/72686089109?pwd=cFJVc0EvWHN3QmFwdm1ZSUJvdWRBQT09>

Meeting ID: 726 8608 9109

Passcode: ccds

This meeting will be conducted via web conference. To participate in the live meeting, click on the link above.

QUESTIONS and COMMENTS to address the Board during the meeting may be sent to:

Boardofdirectors@chicocountryday.org

Mission Statement

Chico Country Day School provides a safe, joyful environment where all learners are inspired to achieve their personal best.

2020-2021 CCDS Board Members:

Jessika Lawrence, Chair
Chris Constantin, Vice Chair
Michele Mittman, Treasurer
Fawn Ruby, Secretary
Jamie Clyde, Member
Thang Ho, Member
Nicole Plottel, Member

1. CALL TO ORDER & ROLL CALL

2. CLOSED SESSION (5:30pm)

2.1 Public Employee Evaluation

Per Government Code §54957

Title: Director of Education, Dean of Students, Special Education Director, Chief Business Officer

If Closed Session is not complete by 6:00pm, it will resume immediately following the regular meeting

3. REGULAR SESSION (6:00 pm)

3.1 Approval of Regular Agenda

3.2 Report from Closed Session

4. PUBLIC COMMENTS CONCERNING ITEMS NOT ON THE AGENDA

5. CONSENT AGENDA

5.1 Minutes from meetings of 12/14/20, 1/27/21



- 5.2 Notice of Intent to Potentially Withdraw from CharterSafe, JPA
- 5.3 Audit Confirmation Letter
- 5.4 Leadership Board Report

6. DISCUSSION/ACTION ITEM

- 6.1 Comprehensive School Safety Plan
- 6.2 Critical Budget Addition: Phone System
- 6.3 Increasing Capacity Presentation

7. ADJOURNMENT: Adjourn; Next meeting is March 10, 2021

Information, Procedures and Conduct of CCDS Board Meetings:

Student Participation:

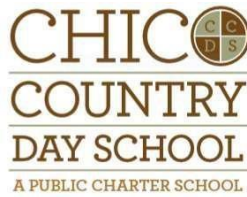
At the discretion of the Board Chair, students may be given priority to address items to the Board

Public input on specific agenda items and those items not on the agenda:

The CCDS Board of Directors welcomes and encourages public comments. Any person of the public desiring to speak shall be allowed to speak during public comment time and has the option of speaking once on any agenda item when it is being discussed. Speaking time shall generally be limited to three minutes, unless a longer period is permitted by the Board Chair. In the case of numerous requests to address the same item, the Board may select representatives to speak on each side of the item. Each person who addresses the Board must be first recognized by the presiding officer and give his or her name. Comments must be directed to the Board as a whole and not to individual board members or employees. The Board shall not take action or enter into discussion or dialog on any matter that is not on the meeting agenda, except as allowed by law. Items brought forth at this part of the meeting may be referred to the Administration or the Board may take the item under advisement. The matter may be placed on the agenda of a subsequent meeting for discussion or action by the Board.

Special Needs: If you have special needs because of a disability or you require assistance or auxiliary aids to participate in the meeting, please contact the CCDS office at 530.895.2650. CCDS will attempt to accommodate your disability.

Copies of Agendas and Related Materials: Materials are available at the meeting, on the website at www.chicocountryday.org, or in the Main office prior to the meeting @ 102 W. 11th Street, Chico, CA 95928.



Minutes

CCDS Board of Directors Special Meeting

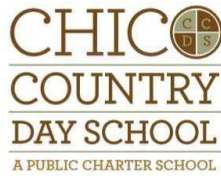
Date: Monday, December 14, 2020

Time: 5 p.m.

Location: Zoom Web Conference

- 1. CALL TO ORDER & ROLL CALL:** Lawrence called meeting to order at 5:06 p.m.
Attendees: Jessika Lawrence, Thang Ho, Fawn Ruby, Chris Constantin, Michele Mittman (arrived after 2.1). Absent: Jamie Clyde and Nicole Plottel
- 2. SPECIAL SESSION**
 - 2.1 Minutes from Meeting 12/9/20** - Lawrence/Ruby to approve. All in favor: Lawrence, Constantin, Ho, Ruby (4-0).
 - 2.2 January 2021 Return to School** – Fairon presented on the successes of the semester including the Stopit App and Altitude Learning, as well as the challenges of staffing and student absences as a result of COVID19. Proposal has been made to allow for an additional day of professional development on January 5, 2021 and push the return of students on campus to January 11, 2021. Constantin/Ho to approve. All in favor: Lawrence, Constantin, Ho, Ruby, Mittman (5-0).
 - 2.3 School Calendar Revision** – Calendar to reflect changes in spring semester including the first day of student return, January 6, 2021 and the last day of the school year, June 4, 2021. Constantin/Lawrence to approve. All in favor: Lawrence, Constantin, Ho, Ruby, Mittman (5-0).
 - 2.4 Facility Re-Opening Procedures** – Facility use procedures will ensure that COVID safety guidelines are followed for use of the gym at CCDS. Lawrence/Ruby to approve. All in favor: Lawrence, Constantin, Ho, Ruby, Mittman (5-0).
- 3. ADJOURNMENT:** Lawrence adjourned at 5:27 p.m. Next regular meeting is February 10, 2021.

Respectively Submitted,
Fawn Ruby



Minutes

CCDS Board of Directors Special Meeting

Date: Monday, January 27, 2021

Time: 5:30 p.m.

Location: Zoom Web Conference

1. CALL TO ORDER & ROLL CALL: Lawrence called meeting to order at 5:30 p.m.

Attendees: Jessika Lawrence, Thang Ho, Fawn Ruby, Michele Mittman Jamie Clyde and Nicole Plottel. Absent: Chris Constantin

2. SPECIAL SESSION

2.1 COVID-19 School Guidance Checklist – Reece presented the School Guidance Checklist that includes safety protocols in place to ensure the safety of students and staff against COVID-19. The checklist is due February 1, 2021. Lawrence/Ruby to approve. All in favor: Lawrence, Ho, Ruby, Mittman, Clyde, Plottel (6-0).

2.2 COVID Prevention Plan(CPP)- Reece presented the COVID Prevention Plan, similar to the School Guidance Checklist, that includes safety protocols in place to ensure the safety of students and staff against COVID-19. This plan is due February 1, 2021. Lawrence/Ho to approve. All in favor: Lawrence, Ho, Ruby, Mittman, Clyde, Plottel (6-0).

2.3 2020-21 SARC – The School Accountability Report Card is a document that verifies the qualifications of teachers and staff. Plottel/Ruby to approve. All in favor: Lawrence, Ho, Ruby, Mittman, Clyde, Plottel (6-0).

2.4 2019-20 Audit- Reece presented the CCDS 2019-20 financial audit. Other than a missing Form 700 for a BOD member, it was a clean audit. Lawrence/Ho to approve. All in favor: Lawrence, Ho, Ruby, Mittman, Clyde, Plottel (6-0).

2.5 Draft Comprehensive School Safety Plan: First Review – Draft was presented for review and will be brought to the BOD for approval at the February Board meeting. No action taken.

2.6 Facility Use Reopening Guidelines Policy – The Facility Use Guidelines Policy applies to rentals for the CCDS school gym. This policy was adapted from the policy adopted by Chico Unified. Lawrence/Plottel to approve. All in favor: Lawrence, Ho, Ruby, Mittman, Clyde, Plottel (6-0).

3. ADJOURNMENT: Lawrence adjourned at 6:15 p.m. Next regular meeting is February 10, 2021.

Respectively Submitted,
Fawn Ruby

CCDS BOARD OF DIRECTORS

Agenda Item: Letter of Intent to Withdraw from CharterSafe, JPA

Prepared by: Margaret Reece

Board Meeting Date: 2/10/21

Discussion/Action Agenda

Background Information:

CCDS has been a client of CharterSafe, JPA for Worker's Compensation and General Liability Insurance. Last year, our rates were significantly increased, but we have to give 90 days notice in order to leave. CCDS will get quotes from several other carriers, including CharterSafe in order to compare rates and possibly go with a new company.

Educational Impact:

None

Fiscal Impact:

Potential savings on insurance costs during the 2021-22 school year.

Additional Information:

None



February 11, 2021

To: Thuy Wong, President & CEO, CharterSafe
From: Margaret Reece, CBO, Chico Country Day School
Re: Potential Withdrawal from CharterSafe

Dear Ms.Wong,

As required by CharterSafe's Bylaws, section 7.1.k, Chico Country Day School is submitting a letter illustrating the intent to potentially withdraw from CharterSafe for the 2021-22 school year. This action was approved by our Board of Directors on February 10, 2021. Please see attached minutes from our board meeting. We will seek quotes from other insurance companies, as well as CharterSafe, to ensure competitive rates for CCDS.

Sincerely,

Margaret Reece, CBO

Chico Country Day School provides a safe, joyful community where all learners are inspired to achieve their personal best.

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

January 8, 2021

COPY

Management and Governing Board of
Chico Country Day Charter School
102 West 11th Street
Chico, CA 95928

Year 2 of 3-year contract

This letter confirms that Chico Country Day Charter School (Charter School) has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide for Chico Country Day Charter School for the fiscal year ending June 30, 2021. We will audit the financial statements of Chico Country Day Charter School, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the fiscal year ending June 30, 2021, and the related notes to the financial statements. Also, the supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and 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.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Chico Country Day Charter School's financial statements. Our report will be addressed to the Governing Board of Chico Country Day Charter School. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

Audit Objectives (Concluded)

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states 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 entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Chico Country Day Charter School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 Charter School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.

Audit Procedures - General (Concluded)

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures - Internal Control

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

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 and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Chico Country Day Charter School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Other Services

We will prepare the Charter School's federal and state information returns (IRS Form 990, Franchise Tax Board Form 199) for the year ended June 30, 2021 based on information provided by you. We will also assist in preparing the financial statements and related notes, depreciation schedule, and supplementary schedules and information (nonaudit services), of the Charter School in conformity with U.S. generally accepted accounting principles based on information provided by you.

Other Services (Concluded)

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

Management is responsible 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 monitoring ongoing activities and helping to ensure that appropriate goals and objectives are met; (2) following laws and regulations; and (3) ensuring that management is reliable 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

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 on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Charter School received in communications from employees, former employees, grantors, regulators, or others.

Management Responsibilities (Concluded)

In addition, you are responsible for identifying and ensuring that the Charter School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Charter School is 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, as applicable.

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

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Engagement Administration, Fees, and Other (Continued)

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation 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 State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency 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.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for this fee will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$15,375** for the audit of Chico Country Day Charter School for the fiscal year ending June 30, 2021. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices will be rendered each month as work progresses and are payable on presentation. An additional fee will be charged for attending meetings with the Charter School's Board, if deemed appropriate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with your County Superintendent of Schools, the California Department of Education, the State Controller's Office, and the sponsoring district by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

Engagement Administration, Fees, and Other (Concluded)

It is agreed that the Charter School will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. In accordance with Education Code Section 14505, it is further agreed that the Charter School will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

The State Controller of California has required that all Charter Schools and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Management and Governing Board of
Chico Country Day Charter School
January 8, 2021
Page Eight of Eight

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Chico Country Day Charter School, the highest quality audit.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Chico Country Day Charter School and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Chico Country Day Charter School.

Management - Approved by:

Name: _____

Title: _____

Date: _____

Governing Board - Acknowledged by:

Board President



Report on the Firm's System of Quality Control

June 6, 2017

To Stephen Roatch Accountancy Corporation
and the Peer Review Committee of the CalCPA Peer Review Program

We have reviewed the system of quality control for the auditing practice of Stephen Roatch Accountancy Corporation (the firm) in effect for the year ended December 31, 2016. 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 aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, and compliance audit under the Single Audit Act.

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 auditing practice of Stephen Roatch Accountancy Corporation in effect for the year ended December 31, 2016, 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. Stephen Roatch Accountancy Corporation has received a peer review rating of pass.

Mann, Urrutia, Nelson CPAs & Associates, LLP

Leadership Board Report

February 10, 2021

Teaching and Learning Update:

- We have been awarded a \$150k grant from Silicon Schools to continue the progress we've made with more equitable grading practices, to develop a CCDS Graduate Profile, and to articulate and align our PBL pedagogical approach. More information about the wide scope of the work can be found on [these slides](#).
- Teachers continue instruction with in-person learners, off-campus learners, and fulltime Distance Learners each day. Teacher-led instructional time for on-campus learners is between 10-14 hours per week, Distance Learner teacher-led time is between 5-10 hours per week. All students receive daily instructional minute requirements between a combination of synchronous and asynchronous learning opportunities. Teachers create curriculum on Wednesdays, meet with Distance Learning students, and plan for upcoming learning goals.
- Full-time Distance Learning students have bi-monthly materials pick-up to have full access to the classroom curriculum.
- Current students in each learning model:

	A Cohort	B Cohort	A/B Cohort	Full DL
12/18/2020	256	213	32	138
2/4/2020	172	164	132	103

- Average Breakfast/Lunch Counts: **Breakfast:** 60/day **Lunch:** 150/day
- Students in ASP: **Mon/Tues:** 27, **Wed:** 9, **Thurs/Fri:** 37.
- Safety Week was January 25th - students in both cohorts participated in fire drills and lockdown drills
- We have been providing targeted reading intervention support for students since the beginning of September, both on-campus and online as needed. Current enrollment in the intervention program is 22 students. Teachers are also meeting in differentiated small groups for reading and math as needed. Teachers have also scheduled before and after school times to meet with students as well.
- Student social-emotional health and well being continues to be a focus for support at CCDS. Classroom teachers are incorporating social emotional learning into their daily lessons, middle school advisory time is focused on social-emotional supports. While on campus all students have recess or break time to socialize with peers. CCDS offers school counseling services for students in need and collaborates with outside agencies (Butte County Behavioral Health, Northern Valley Indian Health, Child Services, School Ties) to improve services for students.

CCDS BOARD OF DIRECTORS

Agenda Item: Critical Budget Addition: Phone System

Prepared by: Margaret Reece

Board Meeting Date: 2/10/21

Discussion/Action Agenda

Background Information:

CCDS purchased the current phone system in 2006. It has been repaired several times and is currently unable to receive voicemails and that part of the system cannot be repaired. While we were hoping to wait until the construction was complete and the third round of Measure K funding was available, it is imperative that we replace our system now.

Educational Impact:

CCDS relies on the phone system for contact with families and for emergencies. We have to have a functioning phone system for teachers to be able to communicate with families.

Fiscal Impact:

CCDS was projected an ending fund balance of approximately \$167k. The second interim projection may be increased from that number although we are still in the process of developing our second interim budget. The recommendation is to add to our non-capitalized improvements budget by \$30,000 out of the EFB. The CCDS business office is obtaining at least three quotes for a new phone system and will be able to have prices by the end of this week. The costs is not expected to exceed \$30,000. CCDS will explore the possibility of requesting Measure K allocation above construction costs.

Additional Information:

None at this time.

Model BR21-02 First Interim Budget 20/21

Fiscal Year 2020/21

Fd 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Revenue Limit Sources	3,245,520	25.68%
8100	Federal Revenue	214,328	1.70%
8200	Federal Special Ed	77,000	.61%
8300	Other State Revenues	343,930	2.72%
8500	Other State Revenues	124,624	.99%
8600	Other Local Revenue	249,927	1.98%
8700	In Lieu Property Tax	1,343,087	10.63%
Total Revenue		5,598,416	44.29%

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Certificated Teacher Salaries	1,652,001	13.07%
1200	Certificated Pupil Support	261,954	2.07%
1300	Cert. Supervisors & Admin	253,061	2.00%
1900	Cert. Other Cert. Salaries	50,490	.40%
Total 1000		2,217,506	17.54%

2000 Classified Salaries			
2100	Class.Academic Coach Salaries	229,684	1.82%
2200	Class. Support Salaries	103,105	.82%
2300	Class. Supervisors & Admins	275,330	2.18%
2400	Class. Clerical & Office Salry	263,422	2.08%
2900	Class. Other Salaries	6,984	.06%
Total 2000		878,525	6.95%

3000 Employee Benefits			
3100	STRS	340,146	2.69%
3200	PERS	169,310	1.34%
3300	Payroll Tax Expense	118,389	.94%
3400	Health & Welfare Benefits	498,239	3.94%
3600	Workers Compensation	34,036	.27%
Total 3000		1,160,120	9.18%

4000 Books and Supplies			
4100	Books & Supplies:Textbooks	29,700	.23%
4200	Books & Supplies:Common Core	4,500	.04%
4300	Books & Supplies:Instructional Materials	117,627	.93%
4400	NonCapital Inventory Equipment	29,300	.23%
Total 4000		181,127	1.43%

5000 Services and Operating Exp			
5200	Travel, Conferences, & Dues	4,000	.03%
5300	Dues & Memberships	12,500	.10%
5400	Insurance	93,787	.74%
5500	Utilities & Housekeeping Svcs	94,900	.75%
5600	Rent Lease NonCap Imp & Repairs	212,000	1.68%
5800	Prof/Consulting Svcs & Op Exp	362,773	2.87%
5900	Communications	25,125	.20%
Total 5000		805,085	6.37%

6000 Capital Outlay			
6900	Depreciation	237,350	1.88%
Total 6000		237,350	1.88%
Total Expenditure		5,479,713	43.35%

Selection Grouped by Account Type, (Org = 100, Restricted? = Y, Control? = Y, Object Digit = 2)

SCHOOLABILITY

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Model BR21-02 First Interim Budget 20/21

Fiscal Year 2020/21

Fd 01 General Fund

Starting Balance	7,041,070
+ Revenues	5,598,416
- Expenditures	5,479,713
-	
- Projected EFB	7,159,773

-

Starting Balance	7,041,070
+ Total Revenues	5,598,416
= Total Sources	12,639,486

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	2,217,506	17.54%
2000	Classified Salaries	878,525	6.95%
3000	Employee Benefits	1,160,120	9.18%
4000	Books and Supplies	181,127	1.43%
5000	Services and Operating Exp	805,085	6.37%
6000	Capital Outlay	237,350	1.88%
7000			%
- Total Expenditures		5,479,713	43.35%
			.0%
= Projected Ending Fund Balance		7,159,773	56.65%

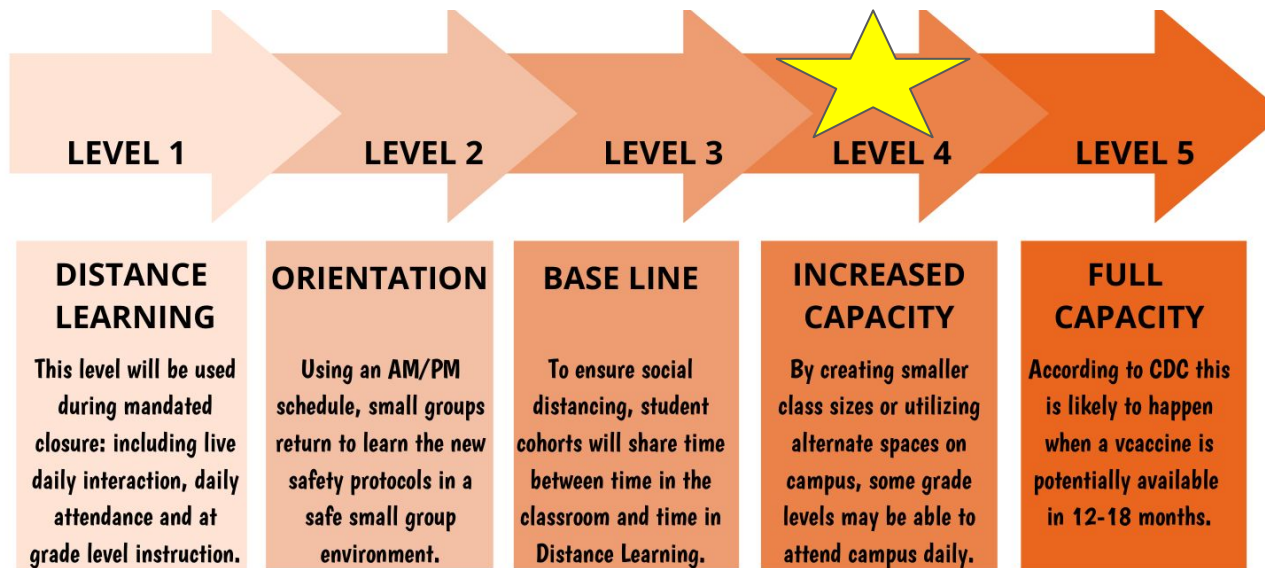


Increasing Capacity

February 10, 2021

5 Levels of Flexible Learning for 2020-21

Chico Country Day School is committed to following the guidelines of health professionals to protect the health and safety of our students, staff, and community



In response to shifts in capacity and information, CCDS is prepared to serve our community through each of these 5 levels. Our goal is to get every student back on campus everyday as quickly as possible, following all health and safety guidelines.

Double Days Attendance Model, A and B Cohorts

Where are we now with the challenges and opportunities identified in October?

Successes:

- Recess, play, movement time each day for students
- Intervention Support on and off-campus
- Social-emotional learning via morning meeting, classroom connection, and Advisory
- PBL Pedagogical Approach and Teacher-created CCDS Curriculum
- All students moving together and connected with a classroom, CCDS students remain a part of CCDS
- School Traditions: Wonder Wednesday, 100th Day of School, All School Sing, Talent Show
- Small group instruction on non-campus days, reading groups prioritized in younger grades
- Daily live English and math instruction in the middle school
- Daily access to teachers for help and support
- Specialists offering in person music and art
- Access to ASP: students able to attend 5 days per week from 11:30-5:30pm
- Wednesday: Teacher-created curriculum development, 1:1 check-ins, Advisory, prep and planning for the three different groups of students (A, B, and DL), Instructional Video creation, office hours, reading groups

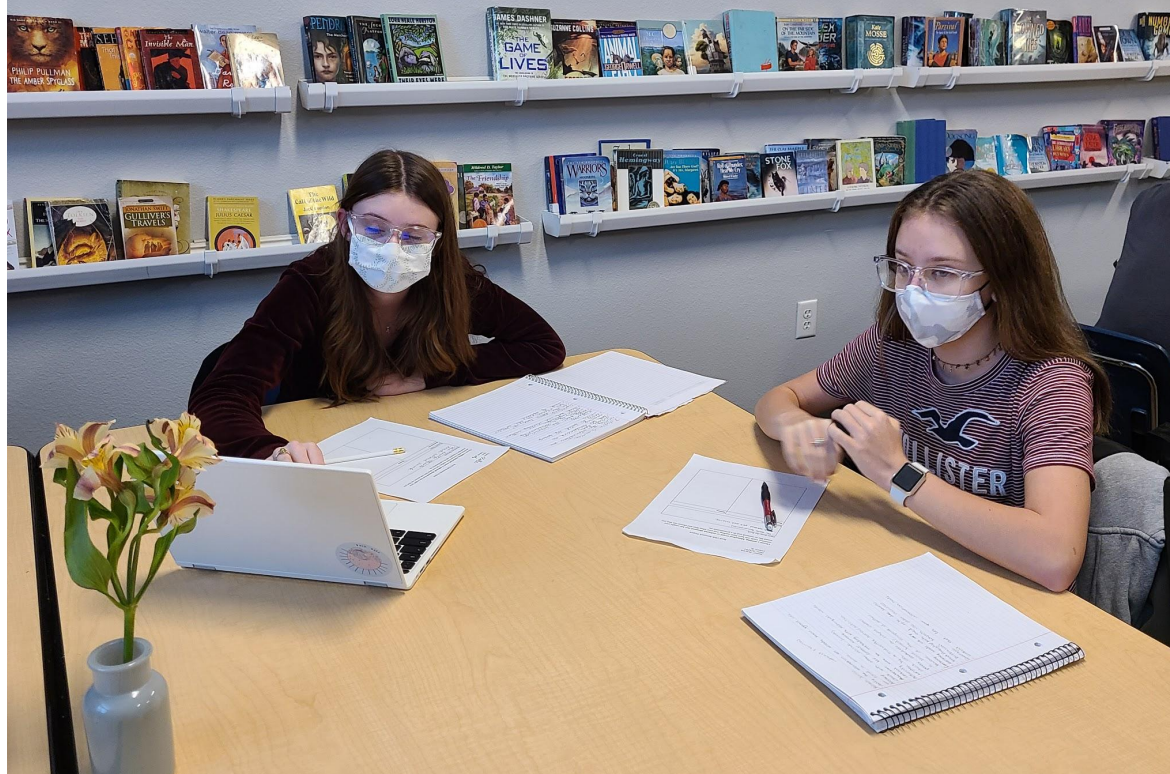
What Learning Looks Like at CCDS



What Learning Looks Like at CCDS



What Learning Looks Like at CCDS



What Learning Looks Like at CCDS



Double Days Attendance Model, A and B Cohorts

Where are we now with the challenges and opportunities identified in October?

Challenges:

- Room capacity: must maintain distancing between students, not all students will fit in each classroom each day
- Access to each student each day, whether they are on-campus, off-campus, or full distance learning for small group learning, academic and social support - maintaining CCDS Educational standards
- Building high-quality curriculum in a new and unique format
- Supporting Social Emotional needs of all students, 1:1 support, check-ins, conferences
- Facility limitations partly due to construction
- Quarantine flexibility - providing students with seamless learning options if they must be off campus

Questions:

- Room capacity: Are there any other creative ways to use space on campus to allow more students to learn on campus?
- What are our next levers for increased capacity?

Increased Capacity

What has this looked like so far?

At this time, 132 students have been added to A and B cohort

Criteria we have been evaluating:

- space in each classroom
- access to Distance Learning materials (some students don't have reliable wifi access each day)
- latest benchmark assessment results
- engagement/attendance records
- teacher recommendation

We are maintaining the CDC Guidelines for safety, which means physical distancing in class - we do not have space to have each student in each classroom to be on campus at the same time

Next Steps to Further Increase in Capacity

Tasks to Complete:

Week of Feb. 15th: Survey Full Distance Learning families to see who will be staying off campus for remainder of school year (survey completed by Feb. 22nd)

Week of Feb. 22nd: Re-evaluate capacity by each classroom, based on # of students planning to return for in person learning for remainder of year - add students where possible

Week of March 1st: Increase length of school day in TK - 5th (8:30-12:30), hiring staff for recess supervision

April: Continue to assess capacity and increase as possible