

**Western Sierra Charter School**  
**Board of Directors Meeting**  
**Tuesday, January 10, 2023**  
**Open Session Board Meeting – 2:00 PM**

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20.

The Western Sierra Charter Schools (WSCS) Board of Directors (Board) and employees of WSCS shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

<https://www.facebook.com/wscsfamily/live>

Members of the public who wish to make written comment to the Board for this meeting should make their written request at least 24 hours prior to the meeting at:

<http://www.wscsfamily.org/board-request.html>

Members of the public who wish to make live, spoken comment during this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>. Public will remain muted until appropriate time. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board of Directors may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a member of the public if comments or actions disrupts the Board meeting.

**Access to Board Materials:** A copy of the written materials which will be submitted to the WSCS Board may be reviewed by any interested persons on <http://www.wscsfamily.org/board-agenda-and-minutes.html> website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

**Disability Access:** Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting at <http://www.wscsfamily.org/board-request.html>. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

## **AGENDA**

1. Call to Order
2. Roll Call to Establish Quorum
3. \*Action: Board findings pursuant to Government Code Section 54953(e)

*The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds that State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.*

4. \*Action: Board Meeting Agenda for January 10, 2023
5. \*Action: Minutes from November 8, 2022
6. Welcome Marc Gilchrist – Newly elected YUSD Board Trustee appointed to the WSCS Board
7. Hearing of Persons Wishing to Address the Board
8. Written Communications (*if any*)
9. Warrant Reports for 11/3/22 – 1/4/23

- 10.** Report on 2021-2022 Audit for MHS, GHS and ECS  
*Gustavo Corona of Borchardt, Corona, Faeth and Zakarian*
- 11.** \*Action: Acceptance of 2021-2022 Audit Report for MHS, GHS and ECS
- 12.** 2022-2023 Budget Update – Jody Jeffers
- 13.** \*Action: Creation of Two Board Designated Reserve Funds (Facility Acquisition & Capital Projects and Economic Uncertainties)
- 14.** \*Action: Arts, Music and Instructional Materials Block Grant Plan
- 15.** Discussion of Future WSCS Board Meetings In-Person and Brown Act Requirements
- 16.** Mindy Klang Retiring in June 2023
- 17.** Reports
  - a). Executive Directors Report – Michael Cox
    - 1). Building Planning for Oakhurst
    - 2). Facility Search for Fresno
  - b). Endeavor Staff Report – Grace Reeve
  - c). Mountain Home School/ Glacier High Staff Report – John Sloas
  - d). Endeavor Principal’s Report –
  - e). Mountain Home School/Glacier High Principal’s Report – Mindy Klang
- 18.** Next Scheduled Board Meeting Tuesday, March 7, 2023 at 2:00.
- 19.** \*Adjournment

**Western Sierra Charter School  
Board of Directors Special Meeting Minutes  
Thursday, November 8, 2022, 2:00 PM**

Meeting was conducted via Zoom and streamed via Facebook Live.

**1. Call to Order**

Brian Fulce called the meeting to order at 2:03 PM

**2. Roll Call to Establish Quorum**

Quorum established.

**Board Members Present:** Shantal Fossee, Brian Fulce, Lindsay Haussler, and Monika Moulin

**Absent:** none

**WSCS Staff Present:** Michael Cox, Eric Hagen, Jody Jeffers, Mindy Klang, and Diane Neulinger

**Liaisons Present:** John Sloas. **Liaisons Absent:** Grace Reeve

**Guest:** Summer Thomas

**3. \*Action: Board findings pursuant to Government Code Section 54953(e)**

*The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds that State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing*

*Approved*

Motion: Lindsay Haussler      Second: Shantal Fossee      Vote: 4 yes, 0 no

**4. \*Action: Board Meeting Agenda for November 8, 2022.**

*Brian Fulce requested adding item #16 e) Liaison Report to the current agenda.*

*Approved with amendments*

Motion: Monika Moulin      Second: Lindsay Haussler      Vote: 4 yes, 0 no

**5. \*Action: Minutes from September 8, 2022**

*Approved*

Motion: Lindsay Haussler      Second: Shantal Fossee      Vote: 4 yes, 0 no

**6. Introduce Summer Thomas as potential new WSCS Board member from Mountain Home.**

*Michael Cox introduced potential board member Summer Thomas to the Board. She is currently a MHS parent and has been homeschooling her children for the past 9 years.*

**Closed Session – Close session opened @ 2:12 PM**

**a). Consideration of new board member**

**Open Session – Close session concluded @ 2:16 PM**

**7. Report from Closed Session**

*Brian Fulce reported from Close session that the members have unanimously agreed to approve Summer Thomas as a new board member commencing upon the following board action.*

**8. \*Action: Regarding New WSCS Board Member**

*Approved*

Motion: Shantal Fossee

Second: Lindsay Haussler

Vote: 4 yes, 0 no

**9. Hearing of Persons Wishing to Address the Board**

*None*

**10. Written Communications (if any)**

*None*

**11. Warrant Reports for 8/20/2022 – 10/25/2022**

*This will be an \*Action item. Date correction: 08/31/2022 – 11/02/2022*

*Jody gave a general overview of the budget and was available for questions.*

*Approved*

Motion: Shantal Fossee

Second: Summer Thomas

Vote: 4 yes, 1 abstained

**12. \*Action: Amend Sexual Harassment Policy**

*Michael Cox explained that the update was to change the language to include Endeavor Charter School under this policy. The Board suggested that it be renamed “WSCS Staff” and to leave off the naming of each individual school.*

*Approved*

Motion: Monika Moulin

Second: Lindsay Haussler

Vote: 5 yes, 0 no

**13. \*Action: Contract with All Covered IT Services for WSCS Network Maintenance and Security**

*Michael Cox is presenting this to the board for approval as it meets the requirements for board approval due to the large dollar amount. This service is for the security of our IT systems and as a backup for our IT staff. Eric Hagen gave more details into what the service will entail. He feels we should be able to implement this service as early as the first of the year. See printed proposal.*

*Approved*

Motion: Shantal Fossee

Second: Lindsay Haussler

Vote: 5 yes, 0 no

**14. \*Action: List of Obsolete Technology**

*Eric Hagen gave a brief explanation of the technology to be removed from inventory. See attached list of older staff laptops.*

*Approved*

Motion: Summer Thomas

Second: Monika Moulin

Vote: 5 yes, 0 no

**15. Discussion: Board Meeting Format for Remainder of 22-23 School Year – Virtual or In Person**

*Michal Cox presented three options to consider for the remainder of the current school year:*

*Option #1 – Keep the same format we are currently using*

*Option #2 – Move to all in-person meetings at the Endeavor campus (due to school attendance numbers) which will require a change in the current meeting day due to facility use.*

*Option #3 – Linked meetings with attendance at both the Oakhurst campus and the Fresno campus which will also require a change in the current meeting day due to facility use.*

*Mr. Cox recommended option #1 be considered at this time.*

*After discussion and consideration the Board choose to continue on in the same format that we are currently using for the remainder of the 22/23 school year.*

## **16. Reports**

### **a). Executive Directors Report – Michael Cox**

- 1) Endeavor Facility** – *discussion continues for possible new facilities for Endeavor Charter School due to the limitations at the current location.*
- 2) Fresno Unified annual visit to Endeavor Charter School** was held last week.
- 3) Several members of the administrative team** have been attending different conferences.  
*A-Plus Conference was held over the October break and the CSDS Conference is coming this next week (November 14-15).*

***\*\*There was a temporary power outage from 3:12 PM – 3:20 PM. All board members/staff remained online if possible but there was a pause in the meeting until the power returned\*\****

### **b). CBO Report – Jody Jeffers**

- 1) Budget Update** – *See printed budget worksheets. Jody Jeffers gave a brief overview. We have completed two audit visits for this year. These continue to go smoothly.*

### **c). Endeavor Principal's Report –**

*Eric Hagen reported. See Power Point printout.*

### **d). Mountain Home School/Glacier High Principal's Report – Mindy Klang**

*John Sloas reported. See Power Point printout.*

### **e). John Sloas reported on the recent activities of MHS.**

*Calvin Crest field trip well attended. Families had a wonderful time at the camp enjoying various activities.*

*Scholastic Book Fair was held last week and was very well received by both families and staff.*

## **20. Next Scheduled Board Meeting Tuesday, January 10, 2023 @ 2:00 PM**

*Confirmed*

## **21. \*Adjournment @ 4:08 PM**

*Board Member Lindsey Haussler left the meeting @ 3:30 PM*

### **CERTIFICATE OF SECRETARY**

I certify that I am the duly elected Secretary of the Western Sierra Charter Schools, a California nonprofit public benefits corporation; that these minutes are of the special meeting of the Board of Directors held on November 8, 2022.

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Diane Neulinger

Minutes prepared and submitted by: Diane Neulinger

## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0891782	11/03/2022	C.A. REDING CO., INC.	0100-5800	CONTRACT RATE FOR 10/18/22 - 11/17/22	133.71	
			0109-5800	CONTRACT RATE FOR 10/18/22 - 11/17/22	46.98	180.69
0891783	11/03/2022	DISCOUNT SCHOOL SUPPLY	0169-4300	8X10 CANVAS PANEL CLASSROOM PK	119.16	
				Unpaid Sales Tax	.41-	118.75
0891784	11/03/2022	HOUGHTON MIFFLIN HARCOURT PUBL	0169-4100	Journeys Reader's Notebook V1 G3	60.46	
				Journeys Reader's Notebook V2 G3	60.46	
				JOURNEYS READERS NOTEBOOK GR, 5,	1,251.94	
				8, 1 , 6		
				MATH IN FOCUS, SE , TE	1,223.66	
			0169-4200	COLLECTIONS CLOSE READER,	256.58	
				JOURNEYS		
				Journeys Reader's Notebook V1 G3	24.18	
				Journeys Reader's Notebook V2 G3	36.27	
				MATH IN FOCUS	1,432.35	
			0169-4300	Journeys Reader's Notebook V2 G3	100.73	
				Unpaid Sales Tax	15.42-	4,431.21
0891785	11/03/2022	JOSHUA BERG BEAUTIFUL FEET BOOKS, INC.	0100-4300	VARIOUS NOVELS		554.51
0891786	11/03/2022	OAKHURST LOCKSMITH	0169-4300	Install: Panic Bar, Trilogg lock, strike, push plate, latch	1,136.76	
			0169-4400	Install: Panic Bar, Trilogg lock, strike, push plate, latch	969.75	
			0169-5800	Install: Panic Bar, Trilogg lock, strike, push plate, latch	600.00	2,706.51
0891787	11/03/2022	PACIFIC GAS & ELECTRIC	0100-5500	PG&E Service SEP 2022	7.30	
			0109-5500	PG&E Service SEP 2022	2.56	
			0169-5500	PG&E Service SEP 2022	2,702.53	2,712.39
0891788	11/03/2022	PRO SHINE WINDOW CLEANING	0100-5800	SOLAR PANEL CLEANING	213.12	
			0109-5800	SOLAR PANEL CLEANING	74.88	288.00
0891789	11/03/2022	PURCHASE POWER	0100-5900	POSTAGE METER REFILL SN-6033313 - OAKHURST	148.00	
			0109-5900	POSTAGE METER REFILL SN-6033313 - OAKHURST	52.00	
			0169-5900	POSTAGE METER REFILL SN-1991541 FRESNO	117.98	317.98
0891790	11/03/2022	RAINBOW RESOURCE CENTER INC.	0100-4200	GRAMMAR MATERIALS WRITESHOP, SPELLING	854.78	
			0169-4300	CURRICULUM VARIOUS WORKBOOKS	20,408.53	
				VARIOUS NOVELS	2,322.49	23,585.80

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0891791	11/03/2022	S&S PAVEMENT PROTECTION	0100-6200	PAVEMENT REPAIRS, RESTRIPE, SEALCOAT	8,469.30	
			0109-6200	PAVEMENT REPAIRS, RESTRIPE, SEALCOAT	2,975.70	11,445.00
0891792	11/03/2022	SELF INSURED SCHOOLS OF CALIFO	0100-3402	Nov SISC Billing	.02	
			0100-9514	Nov SISC Billing	20,270.12	
			0109-9514	Nov SISC Billing	8,629.96	
			0169-9514	Nov SISC Billing	27,754.60	56,654.70
0891793	11/03/2022	SOLIANT HEALTH, LLC	0169-5800	N. DORVAL SLP 10-16-22		1,100.00
0891794	11/03/2022	The Office City	0100-4300	CUSTOM STAMPS	126.76	
				SO-1830448 (10) CRAYON AST PK	9.33	
				SO-1830448 (12) CRAYON AST PK	11.20-	
				SO-1830448 WATER CUPS	208.61	
				SO-1830911 LABELS	37.30	
			0109-4300	CUSTOM STAMPS	104.39	
				SO-1830448 (10) CRAYON AST PK	3.28	
				SO-1830448 (12) CRAYON AST PK	3.93-	
				SO-1830448 WATER CUPS	73.30	
				SO-1830911 LABELS	13.11	
			0169-4300	(2) MESH CHAIRS	650.08	
				CUSTOM STAMPS	48.46	
				SO-1830678 VACUUM BAG	10.77	
				SO-1830678 WATERCOLOR, BRUSH	33.42	
				SO-1830678 VARIOUS SUPPLIES	712.52	2,016.20
0891795	11/03/2022	TRUE VALUE	0100-4300	250 CT. MULTIFOLD TOWELS	17.94	
				BLEACH, WRK GLOVE, SPONGE	17.19	
				LYSOL, MOPHEAD, DUST PAN..ASST ITEMS	49.49	
				ORBITAL SPRAYER, BLEACH, TOILET CLNR, OIL, CLOTH, SOIL	69.03	
				PVC SOCK BOOT, TOILET BWN CLNR, MULTIFOLD TOWELS	92.46	
			0109-4300	250 CT. MULTIFOLD TOWELS	6.30	
				BLEACH, WRK GLOVE, SPONGE	6.04	
				LYSOL, MOPHEAD, DUST PAN..ASST ITEMS	17.39	
				ORBITAL SPRAYER, BLEACH, TOILET CLNR, OIL, CLOTH, SOIL	24.25	

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0891795	11/03/2022	TRUE VALUE	0109-4300	PVC SOCK BOOT, TOILET BWN CLNR, MULTIFOLD TOWELS	32.49	332.58
0891796	11/03/2022	VocoVision LLC	0169-5800	J. DUFFY SLP 10-16-22		900.00
0892103	11/09/2022	Blas, Phillip L	0100-5200	MILEAGE SEPT 2022	101.59	
			0109-5200	MILEAGE SEPT 2022	33.86	
			0169-5200	MILEAGE SEPT 2022	240.80	376.25
0892104	11/09/2022	BORCHARDT CORONA FAETH & ZAKARIAN	0100-5800	AUDIT SERVICES FY 21/22	3,540.00	
			0109-5800	AUDIT SERVICES FY 21/22	3,140.00	
			0169-5800	AUDIT SERVICES FY 21/22	3,540.00	10,220.00
0892105	11/09/2022	CHARTER SCHOOL DEVELOPMENT CEN	0100-5200	2022 CA CHARTER SCHOOLS LEADERSHIP CONFERENCE	785.56	
			0109-5200	2022 CA CHARTER SCHOOLS LEADERSHIP CONFERENCE	268.24	
			0169-5200	2022 CA CHARTER SCHOOLS LEADERSHIP CONFERENCE	1,341.20	2,395.00
0892106	11/09/2022	Cox, Michael S	0100-5800	RMB: COFFEE FOR AUDIT	7.20	
			0109-5800	RMB: COFFEE FOR AUDIT	2.40	
			0169-5800	RMB: COFFEE FOR AUDIT	10.40	20.00
0892107	11/09/2022	Culver, Melissa A	0100-5200	MILEAGE OCT 2022	132.93	
			0109-5200	MILEAGE OCT 2022	65.20	
			0169-5200	MILEAGE OCT 2022	124.37	322.50
0892108	11/09/2022	E-RATE ONLINE LLC	0100-5800	RMB FOR 2019 FUNDING YEAR	895.83	
				USF FILING SERVICES 4/01/21-3/31/22	360.00	
				USF FILING SERVICES 4/01/22-3/31/23	360.00	
			0109-5800	RMB FOR 2019 FUNDING YEAR	298.61	
				USF FILING SERVICES 4/01/21-3/31/22	120.00	
				USF FILING SERVICES 4/01/22-3/31/23	120.00	
			0169-5800	RMB FOR 2019 FUNDING YEAR	1,293.97	
				USF FILING SERVICES 4/01/21-3/31/22	520.00	
				USF FILING SERVICES 4/01/22-3/31/23	520.00	4,488.41
0892109	11/09/2022	EMADCO DISPOSAL SERVICE INC.	0100-5800	SERVICE NOV 2022 / 5-YARD LOCKS 1X WK	242.63	
			0109-5800	SERVICE NOV 2022 / 5-YARD LOCKS 1X WK	80.87	323.50
0892110	11/09/2022	ENTERPRISE RENT-A-CAR	0109-5800	D. Neulinger Rental - Mono Lake Field Trip 10/6/22	193.73	
				K. Kelly Rental - Mono Lake Field Trip 10/6/22	209.14	402.87

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0892111	11/09/2022	GUIDED DISCOVERIES, INC.	0100-5800	Deposit CIMI 8th Grade Field Trip 3/13/23-3/15/23	1,341.60	
			0169-5800	Deposit CIMI 8th Grade Field Trip 3/13/23-3/15/23	1,778.40	3,120.00
0892112	11/09/2022	Hagen, Eric A	0100-5200	MILEAGE SEPT 2022	107.66	
			0109-5200	MILEAGE SEPT 2022	35.89	
			0169-5200	MILEAGE SEPT 2022	454.58	598.13
0892113	11/09/2022	HOFFMAN ELETRONIC SYSTEMS	0100-5800	SECURITY SYSTEM 11/01/22-11/30/22	22.20	
			0109-5800	SECURITY SYSTEM 11/01/22-11/30/22	7.80	30.00
0892114	11/09/2022	HOUGHTON MIFFLIN HARCOURT PUBL	0100-4200	JOURNEYS WRITING HANDBOOK G4	85.86	
			0169-4300	JOURNEYS WRITING HANDBOOK G4	28.29	
				JOURNEYS WRITING HANDBOOK V1 G3	100.73	
				Unpaid Sales Tax	.44-	214.44
0892115	11/09/2022	JORGENSEN COMPANY	0100-5800	ANNUAL FIRE EXT. MAINTENANCE / SERVICE	352.71	
			0109-5800	ANNUAL FIRE EXT. MAINTENANCE / SERVICE	123.92	476.63
0892116	11/09/2022	LOR'S JANITORIAL	0169-5800	CLEANING SERVICES OCT 2022		3,120.00
0892117	11/09/2022	MATE Inspiration for Innovation	0169-4300	TRIGGERFISH, PUFFERFISH, ANGEL FISH, LAB KITS	1,262.30	
			0169-4400	TRIGGERFISH, PUFFERFISH, ANGEL FISH, LAB KITS	1,841.98	
				Unpaid Sales Tax	31.57-	3,072.71
0892118	11/09/2022	OAK MEADOW INCORPORATED	0169-4300	GRADE 4 COUREBOOK, TEACHER MANUAL, NATIVE LEGENDS	547.17	
				Unpaid Sales Tax	2.51-	544.66
0892119	11/09/2022	PETUNIA'S PLACE	0169-4200	VARIOUS NOVELS		64.88
0892120	11/09/2022	RAINBOW RESOURCE CENTER INC.	0169-4200	STORY OF THE WORLD V1, SCRUNCH MAP, MARS ERASER		80.90
0892121	11/09/2022	SAFEGUARD SOLUTIONS	0100-5800	BUSINESS CARDS	260.83	
			0109-4300	GLACIER CROSS COUNTRY JERSEY	394.04	
			0109-5800	BUSINESS CARDS	50.33	
			0169-5800	BUSINESS CARDS	832.89	1,538.09
0892122	11/09/2022	SIERRA TELEPHONE, INC.	0100-5900	SERVICES 11/01/22-11/30/22	494.64	
			0109-5900	SERVICES 11/01/22-11/30/22	173.79	668.43
0892123	11/09/2022	SOLIANT HEALTH, LLC	Cancelled	J. DUFFY 10-23-22 SLP	900.00	*
				N. DORVAL 10-23-22 SLP	1,100.00	2,000.00 *

Cancelled on 11/09/2022

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0892124	11/09/2022	The Office City	0100-4300	CREDIT ITEM: BRTTZEFX251 SO-1826393	18.65-	
				SO-1826393 VARIOUS SUPPLIES	861.25	
			0109-4300	CREDIT ITEM: BRTTZEFX251 SO-1826393	6.55-	
				SO-1826393 VARIOUS SUPPLIES	456.37	
			0169-4300	CREDIT ITEM: UNV48114 SO-1824801	232.07-	1,060.35
0892125	11/09/2022	TIME4LEARNING	0100-5800	T4L MONTHLY MEMBERSHIP SUB		225.00
0892126	11/09/2022	TRUE VALUE	0100-4300	MULTIFOLD TOWEL, CLOROX TOILET	19.28	
				BWL CLEANER		
				SPOT REMOVR, CLOROX BLEACH,	67.98	
				LYSON, FLOWER BULBS		
			0109-4300	MULTIFOLD TOWEL, CLOROX TOILET	6.77	
				BWL CLEANER		
				SPOT REMOVR, CLOROX BLEACH,	23.89	117.92
				LYSON, FLOWER BULBS		
0892690	11/15/2022	CAROLINA BIOLOGICAL SUPPLY CO.	0169-4300	(10) PENCIL, CHINA AND GLASS RED	23.31	
				Unpaid Sales Tax	.10-	23.21
0892691	11/15/2022	Cox, Michael S	0100-5200	RMB APLUS CONF. SAN DIEGO	279.63	
				10/18-10/21/22		
				RMB FLIGHTS M. COX & E.HAGEN CSDC	214.91	
				CONF 11/13/22-11/15/22		
			0109-5200	RMB APLUS CONF. SAN DIEGO	93.21	
				10/18-10/21/22		
				RMB FLIGHTS M. COX & E.HAGEN CSDC	71.64	
				CONF 11/13/22-11/15/22		
			0169-4300	RMB SPED ITEM: WEIGHTED LAP PAD	60.96	
			0169-5200	RMB APLUS CONF. SAN DIEGO	403.91	
				10/18-10/21/22		
				RMB FLIGHTS M. COX & E.HAGEN CSDC	509.41	1,633.67
				CONF 11/13/22-11/15/22		
0892692	11/15/2022	DPS MEDIA	0100-5900	PONDEROSA NOVEMBER 2022	86.58	
			0109-5900	PONDEROSA NOVEMBER 2022	30.42	117.00
0892693	11/15/2022	DUNCAN POLYTECHNICAL HIGH SCHL	0169-5800	DUNCAN DYNAMICS QUALIFIER 12/3/22		85.00
0892694	11/15/2022	E-RATE ONLINE LLC	0100-5800	RMB FOR 2021 FUNDING YEAR	297.72	
			0109-5800	RMB FOR 2021 FUNDING YEAR	99.24	
			0169-5800	RMB FOR 2021 FUNDING YEAR	430.04	827.00
0892695	11/15/2022	FLINN SCIENTIFIC INC.	0169-4300	VARIOUS CHEMICAL COMPOUNDS . SCI	623.01	
				CALCULATOR		
				Unpaid Sales Tax	2.15-	620.86

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0892696	11/15/2022	Ganzenhuber, Stephanie J	0169-5800	RMB CROSS COUNTRY INVITAIONALS		170.00
0892697	11/15/2022	GOLD STAR FOODS	0100-4700	CLOVIS NORTH, ROOSEVELT CREDIT MEMO:FOOD SUPPLY/ BREAKFAST CEREALS	55.21-	
				FOOD SUPPLY/ BREAKFAST CEREALS / MILK	1,551.20	
			0109-4700	CREDIT MEMO:FOOD SUPPLY/ BREAKFAST CEREALS	19.40-	
				FOOD SUPPLY/ BREAKFAST CEREALS / MILK	545.02	2,021.61
0892698	11/15/2022	Hagen, Eric A	0169-5800	RMB USPS CERTIFIED MAIL & PARKING FEE	8.39	
			0169-5900	RMB USPS CERTIFIED MAIL & PARKING FEE	7.85	16.24
0892699	11/15/2022	HOUGHTON MIFFLIN HARCOURT PUBL	0169-4300	(3) G7 TE COLLECTIONS	877.22	
				G1, 2, 3, 7 JOURNEYS READER'S NOTEBOOK	810.65	
0892700	11/15/2022	IMAGE 2000 INC.	0169-5900	Unpaid Sales Tax CONTRACT 6621-01: FREIGHT FEE FOR TONER	5.84-	1,682.03
0892701	11/15/2022	Jeffers, Jody L	0100-5200	RMB APLUS CONF. SAN DIEGO 10/18-10/21/22	250.83	
			0109-5200	RMB APLUS CONF. SAN DIEGO 10/18-10/21/22	83.61	
			0169-5200	RMB APLUS CONF. SAN DIEGO 10/18-10/21/22	362.30	696.74
0892702	11/15/2022	MADERA COUNTY SCHL FOUNDATION	0100-5800	PENTATHLON SCRIMAGE REGISTRATION 1/20/2023		400.00
0892703	11/15/2022	NORTHWESTERN ELECTRIC INC.	0100-5800	INSTALL LIGHTS / ADD LIGHTS / LED OUTLET BOX	2,249.30	
			0109-5800	INSTALL LIGHTS / ADD LIGHTS / LED OUTLET BOX	790.30	3,039.60
0892704	11/15/2022	OAKHURST LOCKSMITH	0100-5800	INSTALL DEADBOLT, PASSAGE LVR, REPLACE & REKEY CYLINDER	1,229.24	
			0109-5800	RE-KEY CYLINDER / MASTER	74.00	
				INSTALL DEADBOLT, PASSAGE LVR, REPLACE & REKEY CYLINDER	431.89	
				RE-KEY CYLINDER / MASTER	26.00	1,761.13
0892705	11/15/2022	SAFEGUARD SOLUTIONS	0169-5800	DYE CHARGE / BUSINESS CARDS	255.11	
				Unpaid Sales Tax	.89-	254.22

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0892706	11/15/2022	SAVE MART SUPERMARKETS DEPT. 33486-01	0169-4300	FUSD VISIT 11-02-22	28.56	
				SUPPLIES SCIENCE CLASS	28.20	56.76
0892707	11/15/2022	Savvas Learning Company LLC	0169-4300	TE EARTH SCIENCE GRADE 9/12	307.06	
				TE EARTH SCIENCE WRKBK	75.58	382.64
0892708	11/15/2022	SCHOOL PATHWAYS HOLDINGS, LLC	0100-5200	2023 SPRING ACADEMY REGISTRATION 3/23-3/24/2023	1,000.00	
			0109-5200	2023 SPRING ACADEMY REGISTRATION 3/23-3/24/2023	590.00	
			0169-5200	2023 SPRING ACADEMY REGISTRATION 3/23-3/24/2023	2,410.00	4,000.00
0892709	11/15/2022	SECURLY INC	0100-5800	20FOUR, AUDITOR PLUS, FILTER PLUS, REVEAL	4,243.13	
			0109-5800	20FOUR, AUDITOR PLUS, FILTER PLUS, REVEAL	1,414.38	
			0169-5800	20FOUR, AUDITOR PLUS, FILTER PLUS, REVEAL	6,128.95	11,786.46
0892710	11/15/2022	SOLIANIANT HEALTH, LLC	0169-5800	F. DARLING SLP 10-30-22	1,800.00	
				N. DORVAL SLP 10-23-22	1,100.00	
				N. DORVAL SLP 10-30-22	1,100.00	4,000.00
0892711	11/15/2022	THE LAMPO GROUP, LLC ATTN RAMSEY EDUCATION	0169-4300	HOMESCHPUB HS 6 DISC SET	565.53	
				Unpaid Sales Tax	1.95-	563.58
0892712	11/15/2022	TRUE VALUE	0100-4300	BULB LED 10PK	67.77	
				LYSOL, TOILET CLNR, BARBED CONNECTOR	29.93	
				PLYWOOD/ STD/ SCREW/ IMPACT BIT	67.14	
				PRESERV R WDLIF / WORK GLVE / CHIP BRUSH	18.87	
				SOFT SOAP / MULTI FOLD TWL	73.01	
				TUBE POLY, PWR-LOC	13.04	
			0109-4300	BULB LED 10PK	23.81	
				LYSOL, TOILET CLNR, BARBED CONNECTOR	10.51	
				PLYWOOD/ STD/ SCREW/ IMPACT BIT	23.59	
				PRESERV R WDLIF / WORK GLVE / CHIP BRUSH	6.63	
				SOFT SOAP / MULTI FOLD TWL	25.65	
				TUBE POLY, PWR-LOC	4.58	364.53
0892713	11/15/2022	TUFF SHED INC.	0100-4400	TUFF SHED INSTALLED	15,584.62	
			0109-4400	TUFF SHED INSTALLED	5,475.68	21,060.30

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0892714	11/15/2022	VocoVision LLC	0169-5800	J. DUFFY SLP 10-23-22	900.00	
				J. DUFFY SLP 10-30-22	900.00	1,800.00
0892715	11/15/2022	YM&C	0169-5800	LEGAL SERVICES OCT 2022		738.50
0893201	11/21/2022	APPLE INC	0100-4300	(5) CASE MACBOOK AIR	154.96	
				MACBOOK AIR, APPLE CARE 3YR	116.79	
			0100-4400	MACBOOK AIR, APPLE CARE 3YR	699.13	
			0109-4300	(5) CASE MACBOOK AIR	51.66	
				MACBOOK AIR, APPLE CARE 3YR	38.93	
			0109-4400	MACBOOK AIR, APPLE CARE 3YR	233.04	
			0169-4300	(5) CASE MACBOOK AIR	223.84	
				MACBOOK AIR, APPLE CARE 3YR	168.69	
			0169-4400	MACBOOK AIR, APPLE CARE 3YR	1,009.86	
				Unpaid Sales Tax	23.09-	2,673.81
0893202	11/21/2022	CDW GOVERNMENT	0100-4300	BLUE MIC BROADCAST	121.79	
				IOGEAR DOCK, ASUS PWR SUP/ AVID	296.76	
				STERIO HS		
				LVO E15/ SCREENBEAM WRLS	123.67	
			0100-4400	LVO E15/ SCREENBEAM WRLS	1,644.66	
			0109-4300	BLUE MIC BROADCAST	40.60	
				IOGEAR DOCK, ASUS PWR SUP/ AVID	98.92	
				STERIO HS		
				LVO E15/ SCREENBEAM WRLS	41.22	
			0109-4400	LVO E15/ SCREENBEAM WRLS	548.22	
			0169-4300	BLUE MIC BROADCAST	175.92	
				IOGEAR DOCK, ASUS PWR SUP/ AVID	428.65	
				STERIO HS		
				LVO E15/ SCREENBEAM WRLS	178.64	
			0169-4400	LVO E15/ SCREENBEAM WRLS	2,375.62	6,074.67
0893203	11/21/2022	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5600	PERIOD OF PERF: 11/01/22-11/30/22	272.73	
			0109-5600	PERIOD OF PERF: 11/01/22-11/30/22	95.82	
			0169-5600	PERIOD OF PERF: 11/01/22-11/30/22	428.61	797.16
0893204	11/21/2022	DEPARTMENT OF JUSTICE	0100-5800	FINGERPRINTS OCT 2022	11.52	
			0109-5800	FINGERPRINTS OCT 2022	3.84	
			0169-5800	FINGERPRINTS OCT 2022	16.64	32.00
0893205	11/21/2022	Ganzenhuber, Stephanie J	0169-5800	RMB WOODWARD PARK CLASSIC		120.00
0893206	11/21/2022	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	OT TREATMENT OCT 2022		1,270.00
0893207	11/21/2022	Greenwood Enterprises Heating and Air	0100-5800	HVAC SERVICE CALL / RESET	111.00	
				PRESSURE SWITCH		

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0893207	11/21/2022	Greenwood Enterprises Heating and Air	0109-5800	HVAC SERVICE CALL / RESET PRESSURE SWITCH	39.00	150.00
0893208	11/21/2022	Hagen, Eric A	0100-5200	RMB APLUS CONF SAN DIEGO 10/18-10/21/22	141.62	
			0109-5200	RMB APLUS CONF SAN DIEGO 10/18-10/21/22	47.21	
			0169-5200	RMB APLUS CONF SAN DIEGO 10/18-10/21/22	597.92	786.75
0893209	11/21/2022	Hill, Greg	0109-5200	MILEAGE OCT 2022	255.00	
				MILEAGE SEPT 2022	271.24	
			0169-5200	MILEAGE OCT 2022	255.00	
				MILEAGE SEPT 2022	271.26	1,052.50
0893210	11/21/2022	IMAGE 2000 INC.	0100-5800	CONTRACT OVERAGE 10/05/22-11/4/22	248.30	
			0109-5800	CONTRACT OVERAGE 10/05/22-11/4/22	82.77	
			0169-5800	CONTRACT OVERAGE 10/05/22-11/4/22	551.60	882.67
0893211	11/21/2022	MADERA COUNTY SCHL FOUNDATION	0100-5800	MT HOME PENTATHLON BALANCE	25.00	
			0109-5800	GLACIER DECATHLON SCRIMMAGE 12/06/22	73.00	
				GLACIER REGISTRATION FEE DECATHLON 2/4/23	450.00	548.00
0893212	11/21/2022	Moons, Angela	0100-5200	MILEAGE NOV 2022	89.73	
			0109-5200	MILEAGE NOV 2022	31.52	121.25
0893213	11/21/2022	OAKHURST ROCKS	0100-4300	RIVER ROCK, PLSTC BENDER BOARD & STAKES	336.66	
			0109-4300	RIVER ROCK, PLSTC BENDER BOARD & STAKES	112.22	448.88
0893214	11/21/2022	PURCHASE POWER	0100-5800	LATE FEE / FIN CHARGE	25.70	
			0109-5800	LATE FEE / FIN CHARGE	9.03	
			0169-5800	LATE FEE / FIN CHARGE	33.38	68.11
0893215	11/21/2022	Rumohr, John W	0100-4300	RMB CAMERA / ROV PROGRAM		222.80
0893216	11/21/2022	SAFEGUARD SOLUTIONS	0109-4300	GLACIER LEADERSHIP POLOS	295.64	
			0169-4300	ENDEAVOR LEADERSHIP POLOS	293.49	
				Unpaid Sales Tax	2.22-	586.91
0893217	11/21/2022	SOLIANT HEALTH, LLC	0169-5800	SCHOOL TELE SLP 11-06-22	2,900.00	
				SCHOOL TELE SLP 11-13-22	2,900.00	5,800.00
0893218	11/21/2022	TRUE VALUE	0100-4300	ADAPTR, SPONGE, WORK GLOVE, TOWL	25.58	
				CM: ADAPTR	63.79	
			0109-4300	ADAPTR, SPONGE, WORK GLOVE, TOWL	8.53	

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0893218	11/21/2022	TRUE VALUE	0109-4300	CM: ADAPTR	21.27	119.17
0893219	11/21/2022	VocoVision LLC	0169-5800	SCHOOL TELE SLP 11-06-22	900.00	
				SCHOOL TELE SLP 11-13-22	900.00	1,800.00
0893220	11/21/2022	VYVE	0100-5900	BROADBAND 11/01/22-11/30/22	555.00	
			0109-5900	BROADBAND 11/01/22-11/30/22	195.00	750.00
0893789	11/30/2022	Blas, Phillip L	0100-5900	CELL PHONE NOVEMBER 2022	13.50	
			0109-5900	CELL PHONE NOVEMBER 2022	23.25	
			0169-5900	CELL PHONE NOVEMBER 2022	38.25	75.00
0893790	11/30/2022	Cox, Michael S	0100-5200	RMB CSDC CONF 11/13/22-11/15/22	58.47	
			0109-5200	RMB CSDC CONF 11/13/22-11/15/22	19.49	
			0169-5200	RMB CSDC CONF 11/13/22-11/15/22	84.45	162.41
0893791	11/30/2022	Cox, Michael S	0100-5900	CELL PHONE NOVEMBER 2022	27.00	
			0109-5900	CELL PHONE NOVEMBER 2022	9.00	
			0169-5900	CELL PHONE NOVEMBER 2022	39.00	75.00
0893792	11/30/2022	Garcia, Nancy	0169-5900	CELL PHONE NOVEMBER 2022		75.00
0893793	11/30/2022	Hagen, Eric A	0100-5900	CELL PHONE NOVEMBER 2022	13.50	
			0109-5900	CELL PHONE NOVEMBER 2022	4.50	
			0169-5900	CELL PHONE NOVEMBER 2022	57.00	75.00
0893794	11/30/2022	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	ECS LEASE DECEMBER 2022		11,350.00
0893795	11/30/2022	Hill, Greg	0109-5900	CELL PHONE NOVEMBER 2022	37.50	
			0169-5900	CELL PHONE NOVEMBER 2022	37.50	75.00
0893796	11/30/2022	Jeffers, Jody L	0100-5200	RMB CSDC CONF 11/13/22-11/15/22	147.51	
			0109-5200	RMB CSDC CONF 11/13/22-11/15/22	49.17	
			0169-5200	RMB CSDC CONF 11/13/22-11/15/22	213.07	409.75
0893797	11/30/2022	Jeffers, Jody L	0100-5900	CELL PHONE NOVEMBER 2022	27.00	
			0109-5900	CELL PHONE NOVEMBER 2022	9.00	
			0169-5900	CELL PHONE NOVEMBER 2022	39.00	75.00
0893798	11/30/2022	Klang, Mindy C	0100-5200	RMB CSDC CONF 11/13/22-11/15/22	303.22	
			0109-5200	RMB CSDC CONF 11/13/22-11/15/22	106.53	409.75
0893799	11/30/2022	Klang, Mindy C	0100-5900	CELL PHONE NOVEMBER 2022	55.50	
			0109-5900	CELL PHONE NOVEMBER 2022	19.50	75.00
0893800	11/30/2022	OAK MEADOW INCORPORATED	0169-4200	G6 TEACHER MANUAL, LIT PCKG, VARIOUS NOVELS	1,283.30	
				Unpaid Sales Tax	4.71-	1,278.59
0893801	11/30/2022	RALEYS INC IN STORE CHARGE	0100-4300	MH/GH PARENT WORKSHOP	90.80	
			0109-4300	GH YOSEMITE FIELD TRIP	42.27	
				MH/GH PARENT WORKSHOP	31.90	164.97

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0893802	11/30/2022	Savvas Learning Company LLC	0169-4300	G 9/10 SE HARDCOVER		673.18
0893803	11/30/2022	Schiro, Julie M	0169-4300	RMB SUPPLIES FOR KIDS GIFT WORKSHOP		576.03
0893804	11/30/2022	SOLIANT HEALTH, LLC	0169-5800	SCHOOL SLP 11-20-22		2,900.00
0893805	11/30/2022	The Buy Local Media Group	0169-5800	ADVERTISING AUG 2022		70.00
0893806	11/30/2022	The Office City	0100-4300	CM: MARKERS 4/SET	10.02-	
				CM; LABELS	37.30-	
				LEGAL PAD 12CT	34.92	
				MARKERS 4/SET	10.02	
			0109-4300	CM: MARKERS 4/SET	3.52-	
				CM; LABELS	13.11-	
				LEGAL PAD 12CT	12.27	
				MARKERS 4/SET	3.52	
			0169-4300	MODELING CLAY, FOLDERS	195.02	191.80
0893807	11/30/2022	THOMAS HARRY SMITH	0109-5800	MEYERS-BRIGGS TRAINING 9/14/2022		250.00
0893808	11/30/2022	VocoVision LLC	0169-5800	SCHOOL SLP 11-20-22		900.00
0893809	11/30/2022	WESTMINSTER PRESBYTERIAN CHURCH	0169-5600	1/20/23,2/17/23,3/17/23, 4/28/23 FACILITY USE		560.00
0894245	12/06/2022	360 ACCELERATOR	0100-5800	QUARTERLY PAYMENT FOR 22/23 99 ACCELERATOR	1,080.00	
			0109-5800	QUARTERLY PAYMENT FOR 22/23 99 ACCELERATOR	360.00	
			0169-5800	QUARTERLY PAYMENT FOR 22/23 99 ACCELERATOR	1,560.00	3,000.00
0894246	12/06/2022	APPLE INC	0100-4300	(4) APPLE THUNDERBOLT PRO CABLE	246.70	
			0109-4300	(4) APPLE THUNDERBOLT PRO CABLE	82.24	
			0169-4300	(4) APPLE THUNDERBOLT PRO CABLE	356.35	685.29
0894247	12/06/2022	C.A. REDING CO., INC.	0100-5800	CONTRACT BASE RATE 11/18/22-12/17/22	65.05	
			0109-5800	CONTRACT BASE RATE 11/18/22-12/17/22	21.68	
			0169-5800	CONTRACT BASE RATE 11/18/22-12/17/22	93.96	180.69
0894248	12/06/2022	CAMPORA INC	0100-5500	FILL PROPANE 11/16/22	413.73	
			0109-5500	FILL PROPANE 11/16/22	145.37	559.10
0894249	12/06/2022	CDW GOVERNMENT	0100-4300	(4) PROLINE 15FT HDMI	15.47	
			0109-4300	(4) PROLINE 15FT HDMI	5.16	
			0169-4300	(4) PROLINE 15FT HDMI	22.34	42.97
0894250	12/06/2022	Culver, Melissa A	0100-5200	MILEAGE NOV 2022	94.95	
			0109-5200	MILEAGE NOV 2022	46.57	
			0169-5200	MILEAGE NOV 2022	127.23	268.75

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0894251	12/06/2022	DISCOUNT SCHOOL SUPPLY	0169-4300	COLLEGE RULED FILLER PAPER	33.45	
				Unpaid Sales Tax	.12-	33.33
0894252	12/06/2022	FLINN SCIENTIFIC INC.	0169-4300	ELODEA, EUGLENA CULTURE	70.70	
				Unpaid Sales Tax	1.96-	68.74
0894253	12/06/2022	Friesen, Kaylene	0109-5200	PER DIEM: Reagan Pres Library 11/10/22		55.50
0894254	12/06/2022	Garcia, Nancy	0169-5200	CSDC CONF 11/13/22 - 11/15/22		397.25
0894255	12/06/2022	GRAVITAS PUBLICATION INC.	0169-5800	SCIENCE MIDTERMS DIGITAL DOWNLOAD FILES		315.00
0894256	12/06/2022	Hagen, Eric A	0100-5200	CSDC CONF 11/13/22 - 11/15/22	31.14	
			0109-5200	CSDC CONF 11/13/22 - 11/15/22	10.38	
			0169-5800	CSDC CONF 11/13/22 - 11/15/22	131.48	173.00
0894257	12/06/2022	MADERA CO.ENV. HEALTH DIVISION	0100-5800	TRANSIENT-NON COMMUNITY FAO103795	435.86	
			0109-5800	TRANSIENT-NON COMMUNITY FAO103795	153.14	589.00
0894258	12/06/2022	MOUNTAIN MEDICAL, LLC	0100-5800	BASIC LIFE SUPPORT INSTRUCTION MH/GH 11/16/2022	1,065.60	
			0109-5800	BASIC LIFE SUPPORT INSTRUCTION MH/GH 11/16/2022	374.40	1,440.00
0894259	12/06/2022	PACIFIC GAS & ELECTRIC	0100-5500	PG&E SERVICES STMNT 11/17/22	2,364.56	
			0109-5500	PG&E SERVICES STMNT 11/17/22	788.19	
			0169-5500	PG&E SERVICES STMNT 11/17/22	1,698.77	4,851.52
0894260	12/06/2022	PRO SOFTNET CORPORATION	0100-5800	SERVER BACK UP ANNUAL SUB 11/17/22 - 11/16/23	90.27	
			0109-5800	SERVER BACK UP ANNUAL SUB 11/17/22 - 11/16/23	30.09	
			0169-5800	SERVER BACK UP ANNUAL SUB 11/17/22 - 11/16/23	130.39	250.75
0894261	12/06/2022	RAINBOW RESOURCE CENTER INC.	0100-4300	MEDIEVAL HSTRY BASED WRITING LESSONS		85.93
0894262	12/06/2022	SUE DICKSON'S SONGS THAT TEACH	0169-4300	ON TRACK STUDEN EDITION '04C		144.07
0894263	12/06/2022	The Office City	0100-4300	INDX CRDS, USB CABLE, SHRPIE, STAMP, PENS	47.39	
			0169-4300	(3) HEPA VACUUM BAG 2EA/PK ITEMS SO-1833978	32.31 2,274.47	
				STRING, 10 PLY COTTON	9.99	2,364.16
0894264	12/06/2022	TRUE VALUE	0100-4300	BTR DOUG FIR MRS. DAVIS CLOROX CLNR/ TOWEL/ GLOVES/ SANDPAPR	56.63 92.21	

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0894264	12/06/2022	TRUE VALUE	0100-4300	FAUCET COVER FOAM, DEER FENCE FLDED	78.02	
				PIPE INSUL / WRAP PIPE ACE	42.21	
				SPECIAL ORDER PRT/ LED MINI MLT/ SANDING SHEET	56.95	
				WORK GLOVE 3PR	12.73	
			0109-4300	CLOROX CLNR/ TOWEL/ GLOVES/ SANDPAPR	32.40	
				FAUCET COVER FOAM, DEER FENCE FLDED	27.41	
				PIPE INSUL / WRAP PIPE ACE	14.83	
				SPECIAL ORDER PRT/ LED MINI MLT/ SANDING SHEET	18.98	
				WORK GLOVE 3PR	4.47	436.84
0894703	12/13/2022	Alvarez, Denise L	0109-5200	MILEAGE REIMB NOV 2022	54.38	
				MILEAGE REIMB OCT 2022	195.75	
				MILEAGE REIMB SEPT 2022	124.38	
			0109-5800	REIMB FOR CEN VALLEY CROSS COUNTRY MEET 11/2/2022	50.00	
				REIMB FOR CLOVIS NORTH CROSS COUNTRY MEET 10/21/22	60.00	
				REIMB FOR JOHN SEAMAN'S CROSS COUNTRY MEET 10/29/22	60.00	
				REIMB FOR ROUGH RIDER CROSS COUNTRY MEET 10/14/22	60.00	604.51
0894704	12/13/2022	APPLE INC	0100-4300	USB POWER ADAPTER	153.61	
			0109-4300	USB POWER ADAPTER	51.20	
			0169-4300	USB POWER ADAPTER	221.88	426.69
0894705	12/13/2022	B&H PHOTO VIDEO	0100-4300	STUDIO CABLE/TELESCOPING TABLE	317.74	
			0109-4300	STUDIO CABLE/TELESCOPING TABLE	105.91	
			0169-4300	STUDIO CABLE/TELESCOPING TABLE	458.96	
				Unpaid Sales Tax	3.06-	879.55
0894706	12/13/2022	Blas, Phillip L	0100-5200	REIMB FOR 1TH ANNUAL SEC SYMPSIUM 11/28/22-11/29/22	89.34	
				REIMB FOR NOV 2022 MILEAGE	79.82	
				REIMB FOR PRESIDENTIAL LIBRARY FIELD TRIP 11/10/22	14.99	
			0109-5200	REIMB FOR 1TH ANNUAL SEC SYMPSIUM 11/28/22-11/29/22	29.78	

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0894706	12/13/2022	Blas, Phillip L	0109-5200	REIMB FOR NOV 2022 MILEAGE	26.61	
				REIMB FOR PRESIDENTAL LIBRARY FIELD TRIP 11/10/22	5.00	
			0169-5200	REIMB FOR 1TH ANNUAL SEC SYMPSIUM 11/28/22-11/29/22	211.76	
				REIMB FOR NOV 2022 MILEAGE	189.20	
0894707	12/13/2022	CDW GOVERNMENT	0100-4300	REIMB FOR PRESIDENTAL LIBRARY FIELD TRIP 11/10/22	35.51	682.01
				MOUSE/HEADSET/CABLE	570.83	
			0109-4300	MOUSE/HEADSET/CABLE	190.28	
			0169-4300	INK/TONER	1,336.74	
0894708	12/13/2022	Cox, Michael S	0100-5200	MOUSE/HEADSET/CABLE	824.53	2,922.38
				REIMB FOR OCT/NOV 2022 MILEAGE	79.43	
			0109-5200	REIMB FOR OCT/NOV 2022 MILEAGE	26.48	
			0169-5200	REIMB FOR OCT/NOV 2022 MILEAGE	114.72	
0894709	12/13/2022	Document Tracking Services	0100-5800	DOC TRACKING SERVICES 12/15/22-12/15/23	214.20	
			0109-5800	DOC TRACKING SERVICES 12/15/22-12/15/23	71.40	
				DOC TRACKING SERVICES 12/15/22-12/15/23	309.40	
			0169-5800	DOC TRACKING SERVICES 12/15/22-12/15/23	595.00	
0894710	12/13/2022	DPS MEDIA	0100-5900	PODEROSA DEC 2022	86.58	117.00
			0109-5900	PODEROSA DEC 2022	30.42	
0894711	12/13/2022	EMADCO DISPOSAL SERVICE INC.	0100-5800	SERVICES FOR DEC 2022	242.63	323.50
			0109-5800	SERVICES FOR DEC 2022	80.87	
0894712	12/13/2022	Hagen, Eric A	0169-5600	REIMB FOR RENTING A FACILITY FOR STAFF MEETING 2022		280.00
0894713	12/13/2022	Hill, April L	0100-4300	REIMB FOR FILM CANISTER		83.03
0894714	12/13/2022	Hill, Greg	0109-5200	REIMB FOR NOV 2022 MILEAGE	215.00	430.00
			0169-5200	REIMB FOR NOV 2022 MILEAGE	215.00	
0894715	12/13/2022	HOFFMAN ELETRONIC SYSTEMS	0100-5800	ALARM SERVICES FOR DEC 2022	22.20	30.00
			0109-5800	ALARM SERVICES FOR DEC 2022	7.80	
0894716	12/13/2022	IMAGE 2000 INC.	0100-5800	CONTRACT 6621-01 SERVICES 11/5/22-12/4/22	216.81	
				CONTRACT 6621-01 SERVICES 11/5/22-12/4/22	76.18	
			0169-5800	CONTRACT 6621-01 SERVICES 11/5/22-12/4/22	414.48	
				CONTRACT 6621-01 SERVICES 11/5/22-12/4/22	707.47	
0894717	12/13/2022	KONICA MINOLTA	0100-5800	MANAGED SERVICES ONBOARDING	2,021.40	

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0894717	12/13/2022	KONICA MINOLTA	0109-5800	MANAGED SERVICES ONBOARDING	673.80	
			0169-5800	MANAGED SERVICES ONBOARDING	2,919.80	5,615.00
0894718	12/13/2022	LOR'S JANITORIAL	0169-5800	CLEANING SERVICES NOV 2022		3,080.00
0894719	12/13/2022	Neulinger, Diane	0100-4300	REIMB FOR LIBRARY BOOKS		41.65
0894720	12/13/2022	PETUNIA'S PLACE	0169-4300	BOOKS		105.93
0894721	12/13/2022	PITNEY BOWES GLOBAL FINANCIAL	0100-5900	CONTRACT 0041241303 9/30/22-12/29/22	115.11	
			0109-5900	CONTRACT 0041241303 9/30/22-12/29/22	47.01	162.12
0894722	12/13/2022	Proto, Rachel L	0100-4300	REIMB FOR CHRISTMAS TREE EVENT		24.24
0894723	12/13/2022	RAINBOW RESOURCE CENTER INC.	0169-4300	INSTRU SUPPLIES		176.86
0894724	12/13/2022	SELF INSURED SCHOOLS OF CALIFO	0100-3402	Dec SISC Billing	.02	
			0100-9514	Dec SISC Billing	20,270.14	
			0109-9514	Dec SISC Billing	8,629.95	
			0169-9514	Dec SISC Billing	27,754.59	56,654.70
0894725	12/13/2022	SIERRA TELEPHONE, INC.	0100-5900	SERVICES FOR DEC 2022	477.13	
			0109-5900	SERVICES FOR DEC 2022	167.64	644.77
0894726	12/13/2022	SOLIANT HEALTH, LLC	0169-5800	DORVAL, NADIA SCHOOL TELE SLP 11/27/2022		330.00
0894727	12/13/2022	TEST OUT CORPORATION	0169-5800	TEST OUT OFFICE PRO		200.00
0894728	12/13/2022	THE TALK TEAM	0169-5800	GROUP SPEECH SERVICES		1,545.00
0894729	12/13/2022	Vaccaro, Diane	0169-5200	REIMB FOR PRESIDENTIAL LIBRARY FIELD TRIP 11/10/22		55.50
0894730	12/13/2022	VIDCODE, INC.	0169-5800	CLASSROOM LICENSE 22/23		499.00
0894731	12/13/2022	YM&C	0169-5800	LEGAL SERVICES FOR ENDEAVOR		138.50
0894732	12/13/2022	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	11/3/2022-12/2/2022 CLOUD RECORDING	36.00	
				12/3/2022-1/2/2023 CLOUD RECORDING	36.00	
			0109-5800	11/3/2022-12/2/2022 CLOUD RECORDING	12.00	
				12/3/2022-1/2/2023 CLOUD RECORDING	12.00	
			0169-5800	11/3/2022-12/2/2022 CLOUD RECORDING	52.00	
				12/3/2022-1/2/2023 CLOUD RECORDING	52.00	200.00
0895572	12/20/2022	Blas, Phillip L	0100-5900	CELL PHONE DECEMBER 2022	13.50	
			0109-5900	CELL PHONE DECEMBER 2022	23.25	
			0169-5900	CELL PHONE DECEMBER 2022	38.25	75.00
0895573	12/20/2022	CARRIE JENKINS PHOTOGRAPHY	0100-5800	PHOTOGRAPHY/YEARBOOK CD/ID CRDS-MHS/GLACIER	532.94	
			0109-5800	PHOTOGRAPHY/YEARBOOK CD/ID CRDS-MHS/GLACIER	187.25	
			0169-5800	PHOTOGRAPHY/YEARBOOK CD/ID CRDS-ENDEAVOR	1,048.51	

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0895574	12/20/2022	CDW GOVERNMENT	0100-4300	HEADPHONES	1,022.78	1,766.61
			0109-4300	HEADPHONES	340.92	
			0169-4300	HEADPHONES	1,477.34	2,841.04
0895575	12/20/2022	CLASSROOM LIBRARY COMPANY	0169-4300	BULL RUN NOVEL UNITS	30.16	
0895576	12/20/2022	Cox, Michael S	0100-5900	CELL PHONE DECEMBER 2022	27.00	28.99
			0109-5900	CELL PHONE DECEMBER 2022	9.00	
			0169-5900	CELL PHONE DECEMBER 2022	39.00	75.00
0895577	12/20/2022	Culver, Melissa A	0100-5200	REIMB FOR DEC 2022 MILEAGE	94.95	
			0109-5200	REIMB FOR DEC 2022 MILEAGE	46.57	
			0169-5200	REIMB FOR DEC 2022 MILEAGE	127.23	268.75
0895578	12/20/2022	Davis, Juliet E	0100-4300	REIMB FOR KIDS GIFT WORKSHOP		56.46
0895579	12/20/2022	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5900	SERVICES DEC 2022 CONTRACT 500-50358303	272.73	
			0109-5900	SERVICES DEC 2022 CONTRACT 500-50358303	95.82	
			0169-5900	SERVICES DEC 2022 CONTRACT 500-50358303	428.61	797.16
0895580	12/20/2022	FIRESIGN, LLC	0100-5800	PROPERTY OF SIGN PANEL W/ CUT VINYL GRAPHICS	334.38	
				TOW AWAY SIGN W/ CUT VINYL GRAPHICS	604.14	
			0109-5800	PROPERTY OF SIGN PANEL W/ CUT VINYL GRAPHICS	117.49	
				TOW AWAY SIGN W/ CUT VINYL GRAPHICS	212.27	1,268.28
0895581	12/20/2022	FIRST	0169-5800	FLL CHALLENGE TEAM REG FLL 202203141	382.19	
				Unpaid Sales Tax	.45-	381.74
0895582	12/20/2022	Garcia, Nancy	0169-5900	REIMB FOR OCT 2022 MILEAGE		53.75
0895583	12/20/2022	Garcia, Nancy	0169-5900	CELL PHONE DECEMBER 2022		75.00
0895584	12/20/2022	GOLD STAR FOODS	0100-4700	CEREAL/MILK	212.34	
			0109-4700	CEREAL/MILK	74.60	
			0169-4700	CEREAL/MILK	467.44	754.38
0895585	12/20/2022	GOODFELLOW OCCUPATIONAL THERAPY, INC.	0169-5800	OT SERVICES IEP		540.00
0895586	12/20/2022	Hagen, Eric A	0100-5200	REIMB FOR NOV 2022 MILEAGE	87.08	
				REIMB FOR OCT 2022 MILEAGE	145.24	

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0895586	12/20/2022	Hagen, Eric A	0109-5200	REIMB FOR NOV 2022 MILEAGE	29.03	
				REIMB FOR OCT 2022 MILEAGE	48.41	
			0169-5200	REIMB FOR NOV 2022 MILEAGE	367.64	
				REIMB FOR OCT 2022 MILEAGE	613.23	
0895587	12/20/2022	Hagen, Eric A	0169-5900	REIMB FOR CERT MAIL	7.85	1,298.48
			0100-5900	CELL PHONE DECEMBER 2022	13.50	
			0109-5900	CELL PHONE DECEMBER 2022	4.50	
			0169-5900	CELL PHONE DECEMBER 2022	57.00	75.00
0895588	12/20/2022	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	RENT FOR JAN 2023		11,350.00
0895589	12/20/2022	Hill, April L	0100-4300	REIMB FOR COMM	38.50	
				OUTREACH/BREAKFAST W/ SANTA		
				REIMB FOR CRAFTING/WRAPPING	670.16	
				ITEMS-KIDS GIFT WORKSHOP		
				REIMB FOR THREAD FOR SEWING CLASS	124.83	833.49
0895590	12/20/2022	Hill, Greg	0109-5900	CELL PHONE DECEMBER 2022	37.50	
			0169-5900	CELL PHONE DECEMBER 2022	37.50	75.00
0895591	12/20/2022	HOUGHTIN MIFFLIN HMESCH DIV	0169-4300	MATH IN FOCUS	60.19	
				Unpaid Sales Tax	.21-	59.98
0895592	12/20/2022	Jeffers, Jody L	0100-5900	CELL PHONE DECEMBER 2022	27.00	
			0109-5900	CELL PHONE DECEMBER 2022	9.00	
			0169-5900	CELL PHONE DECEMBER 2022	39.00	75.00
0895593	12/20/2022	Klang, Mindy C	0100-5900	CELL PHONE DECEMBER 2022	55.50	
			0109-5900	CELL PHONE DECEMBER 2022	19.50	75.00
0895594	12/20/2022	Mallard, Brandon	0169-5200	REIMB FOR MEALS FOR REAGAN PRESID		55.50
				LIBRARY FIELD TRIP		
0895595	12/20/2022	MEMORIA PRESS, INC.	0169-4300	STUDENT/TEACHER GUIDE	331.13	
				Unpaid Sales Tax	1.08-	330.05
0895596	12/20/2022	PARSEC EDUCATION, INC.	0100-5800	ANNUAL MAINTENANCE FEE	2,337.84	
			0109-5800	ANNUAL MAINTENANCE FEE	779.28	
			0169-5800	ANNUAL MAINTENANCE FEE	3,376.88	6,494.00
0895597	12/20/2022	PURCHASE POWER	0100-5800	ACCOUNT 8000-9090-0397-1509-	150.97	
			0109-5800	ACCOUNT 8000-9090-0397-1509-	53.04	204.01
0895598	12/20/2022	SAVE MART SUPERMARKETS DEPT. 33486-01	0169-4300	BEVERAGES FOR STAFF MEETING		41.20
				11/18/2022		
0895599	12/20/2022	SCHOOL SPECIALTY, INC	0169-4300	BASELINE SIT-AND REACH TRUNK FLEX		112.48
				BOX		
0895600	12/20/2022	SOLIANT HEALTH, LLC	0169-5800	DARLING, FELICIA SCHOOL TELE SLP	840.00	
				11/13/2022		

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## Checks Dated 11/03/2022 through 01/04/2023

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0895600	12/20/2022	SOLIANT HEALTH, LLC	0169-5800	DARLING, FELICIA SCHOOL TELE SLP 12/11/2022	1,800.00	
				DARLING, FELICIA SCHOOL TELE SLP 12/4/22-DORVAL, NADIA	2,460.00	5,100.00
0895601	12/20/2022	STUDIES WEEKLY, INC	0169-4300	CALI STUDIES WEEKLY	2,302.71	
				Unpaid Sales Tax	7.34-	2,295.37
0895602	12/20/2022	The Office City	0100-4300	NOTEBOOK/PAPER	43.07	
				SUPPLIES	2,572.60	
				SURGE	440.73	
			0109-4300	NOTEBOOK/PAPER	15.13	
				SUPPLIES	903.88	
				SURGE	154.85	4,130.26
0895603	12/20/2022	TRUE VALUE	0100-4300	DISH SOAP/COMET/ KEROSENE JUG	57.24	
				HILLMAN FASTENER	11.64	
				HILLMAN FASTENER/GLOVES	40.72	
				LIGHTER/WEAVE BASKET/KEROSENE JUG	64.87	
				TOWELS/SCREW	24.79	
				VARNISH-COMM TREE	32.30	
				WEAVE BASKET/DISH SOAP/CLEANER	115.25	
			0109-4300	HILLMAN FASTENER	4.09	
				HILLMAN FASTENER/GLOVES	14.30	
				LIGHTER/WEAVE BASKET/KEROSENE JUG	22.76	
				TOWELS/SCREW	8.71	
				WEAVE BASKET/DISH SOAP/CLEANER	40.49	
			0169-4300	ELEC/HEAT TUBE KIT-ENDEAVOR ROV CLASS	62.02	
				ENDEAVOR BLDG LIGHTS/STORAGE BOX	45.22	
				PIPE FOR ROBOTICS CLASS	42.16	586.56
0895604	12/20/2022	VYVE	0100-5900	SERVICES FOR DEC 2022 ACCT 131-205848	555.00	
			0109-5900	SERVICES FOR DEC 2022 ACCT 131-205848	195.00	750.00
0895864	12/22/2022	COMMERCE BANK	0100-4300	11/17 HOME DEPOT.COM	3,086.51	
				11/18 AED BRANDS	272.46	
				11/21 AMAZON	999.56	
				12/15 AMAZON	49.44	

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## Checks Dated 11/03/2022 through 01/04/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0895864	12/22/2022	COMMERCE BANK	0100-4300	T63UH7B33, C48SO3KG3, T97VP2JD3 AMAZON	1,676.81	
			0109-4300	11/17 HOME DEPOT.COM	1,084.45	
				11/18 AED BRANDS	95.74	
				11/21 AMAZON	351.20	
				12/15 AMAZON	17.37	
				T63UH7B33, C48SO3KG3, T97VP2JD3 AMAZON	589.15	8,222.69
Total Number of Checks					190	390,527.39

	Count	Amount
Cancel	1	4,000.00
Net Issue		386,527.39

## Fund Summary

Fund	Description	Check Count	Expensed Amount
0100	GENERAL FUND	115	123,644.02
0109	INDEPEDENT CHARTER	110	50,047.91
0169	Endeavor Charter School	136	214,944.24
Total Number of Checks		189	388,636.17
Less Unpaid Sales Tax Liability			108.78
Net (Check Amount)			388,527.39

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**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)  
MOUNTAIN HOME SCHOOL CHARTER/  
MOUNTAIN HOME CHARTER (ALTERNATIVE) - #0063  
GLACIER HIGH SCHOOL CHARTER - #0479  
ENDEAVOR CHARTER - #2099  
COUNTY OF MADERA  
OAKHURST, CALIFORNIA  
AUDIT REPORT**

**JUNE 30, 2022**

**BORCHARDT, CORONA, FAETH& ZAKARIAN  
Certified Public Accountants  
1180 E. Shaw Ave., Ste. 110  
Fresno, California 93710-7809**

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

AUDIT REPORT  
YEAR ENDED JUNE 30, 2022

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## Independent Auditor's Report

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Western Sierra Charter Schools (a nonprofit organization) which comprise the statement of financial position as of June 30, 2022, and the related statements of activities functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Sierra Charter Schools as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Sierra Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Sierra Charter Schools' ability to continue as a going concern within one year after the date that the financial statement are available to be issued.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Western Sierra Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information schedules listed in the table of contents are presented for purposes of additional analysis including those required by the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, on our consideration of Western Sierra Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Western Sierra Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Sierra Charter Schools' internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth  
& Hakopian*

Fresno, California  
December 12, 2022

## **Financial Section**

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2022

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash in County Treasury (Note C)	\$ 1,512,708	\$ 519,580	\$ 1,496,880	\$ 3,529,168
Accounts Receivable	175,572	67,134	205,518	448,224
Due from Other Schools	195,217	29,779	58,279	283,275
Prepaid Expenses	-	-	4,971	4,971
Total Current Assets	1,883,497	616,493	1,765,648	4,265,638
Property and Equipment, Net (Note F)	1,082,722	238,082	33,181	1,353,985
Total Assets	<u>\$ 2,966,219</u>	<u>\$ 854,575</u>	<u>\$ 1,798,829</u>	<u>\$ 5,619,623</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 227,295	\$ 155,193	\$ 540,922	\$ 923,410
Accrued Expenses	66,974	42,855	121,213	231,042
Due to Other Schools	79,253	-	204,022	283,275
Refundable Advance	54,630	-	27,723	82,353
Long Term Debt, Current Portion (Note D)	-	-	62,502	62,502
Total Current Liabilities	428,152	198,048	956,382	1,582,582
<b>LONG-TERM LIABILITIES</b>				
Long Term Debt (Note D)	-	-	124,996	124,996
Accrued Postretirement Benefits (Note J)	34,355	13,992	44,545	92,892
Total Long-Term Liabilities	34,355	13,992	169,541	217,888
Total Liabilities	462,507	212,040	1,125,923	1,800,470
<b>NET ASSETS</b>				
With Donor Restrictions (Note K)	166,558	92,112	128,252	386,922
Without Donor Restrictions	2,337,154	550,423	544,654	3,432,231
Total Net Assets	2,503,712	642,535	672,906	3,819,153
Total Liabilities and Net Assets	<u>\$ 2,966,219</u>	<u>\$ 854,575</u>	<u>\$ 1,798,829</u>	<u>\$ 5,619,623</u>

The notes to the financial statements are an integral part of this statement.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
<b><u>Without Donor Restrictions</u></b>				
<b>REVENUES</b>				
LCFF Sources:				
State Aid	\$ 740,252	\$ 302,593	\$ 1,265,344	\$ 2,308,189
Education Protection Account	205,780	183,400	1,350,719	1,739,899
Transfers to Charter in Lieu of Property Tax	1,250,932	483,080	302,982	2,036,994
State Lottery	5,212	6,352	84,212	95,776
Other State Revenue	3,376	36,263	5,506	45,145
Other Local Revenue	10,856	4,151	15,207	30,214
Net Assets Released from Restrictions (Note L)	326,140	115,803	454,612	896,555
Total Revenues Without Donor Restrictions	2,542,548	1,131,642	3,478,582	7,152,772
<b>EXPENSES</b>				
Program Services	1,638,173	867,602	2,604,928	5,110,703
Management and General	354,995	148,982	548,644	1,052,621
Total Expenses	1,993,168	1,016,584	3,153,572	6,163,324
Operating Income (Loss)	549,380	115,058	325,010	989,448
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Pension Related Changes Other Than Net Periodic Pension Costs (Note J)	7,657	3,454	9,797	20,908
Change in Net Assets Without Donor Restrictions	557,037	118,512	334,807	1,010,356
Beginning Net Assets Without Donor Restrictions	1,780,117	431,911	209,847	2,421,875
Ending Net Assets Without Donor Restrictions	\$ 2,337,154	\$ 550,423	\$ 544,654	\$ 3,432,231
<b><u>With Donor Restrictions</u></b>				
<b>REVENUES</b>				
Federal Revenue	\$ 53,410	\$ 24,614	\$ 89,538	\$ 167,562
State Lottery	4,055	3,365	37,972	45,392
Other State Revenue	227,795	101,238	359,039	688,072
Net Assets Released from Restrictions (Note L)	(326,140)	(115,803)	(454,612)	(896,555)
Change in Net Assets With Donor Restrictions	(40,880)	13,414	31,937	4,471
Beginning Net Assets With Donor Restrictions	207,438	78,698	96,315	382,451
Ending Net Assets With Donor Restrictions	\$ 166,558	\$ 92,112	\$ 128,252	\$ 386,922
<b><u>TOTAL NET ASSETS</u></b>				
Total Change in Net Assets	\$ 516,157	\$ 131,926	\$ 366,744	\$ 1,014,827
Total Beginning Net Assets	1,987,555	510,609	306,162	2,804,326
Total Ending Net Assets	\$ 2,503,712	\$ 642,535	\$ 672,906	\$ 3,819,153

The notes to the financial statements are an integral part of this statement.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2022**

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
<b><u>Program Services</u></b>				
Certificated Salaries	\$ 785,011	\$ 435,701	\$ 1,229,889	\$ 2,450,601
Classified Salaries	48,899	25,974	71,295	146,168
Employee Benefits	403,034	223,723	555,481	1,182,238
Books and Supplies	205,013	92,386	260,890	558,289
Services and Other				
Operating Expenditures	165,210	83,893	481,981	731,084
Depreciation	31,006	5,925	5,392	42,323
	<u>1,638,173</u>	<u>867,602</u>	<u>2,604,928</u>	<u>5,110,703</u>
<b><u>Management and General</u></b>				
Certificated Salaries	18,224	7,338	23,642	49,204
Classified Salaries	134,019	54,539	228,091	416,649
Employee Benefits	73,919	30,020	128,273	232,212
Services and Other				
Operating Expenditures	121,081	55,604	167,290	343,975
Depreciation	7,752	1,481	1,348	10,581
	<u>354,995</u>	<u>148,982</u>	<u>548,644</u>	<u>1,052,621</u>
<b>Total Expenses</b>	<b><u>\$ 1,993,168</u></b>	<b><u>\$ 1,016,584</u></b>	<b><u>\$ 3,153,572</u></b>	<b><u>\$ 6,163,324</u></b>

The notes to the Financial Statements are an integral part of this statement.



**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2022**

	Mountain Home School Charter	Glacier High School Charter	Endeavor School Charter	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Total Change in Net Assets	\$ 516,157	\$ 131,926	\$ 366,744	\$ 1,014,827
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:				
Depreciation	38,758	7,406	6,740	52,904
(Increase) Decrease in:				
Accounts Receivable	(91,240)	(27,391)	(157,721)	(276,352)
Due from Other Schools	105,940	(25,297)	(44,110)	36,533
Increase (Decrease) in:				
Accounts Payable	(118,984)	44,017	335,648	260,681
Accrued Expenses	33,318	(25,978)	9,741	17,081
Refundable Advance	54,630	-	(2,277)	52,353
Due to Other Schools	(19,867)	(14,389)	(7,093)	(41,349)
Current Portion of Accrued Postretirement Benefits	(6,862)	(3,124)	27,723	17,737
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>511,850</b>	<b>87,170</b>	<b>535,395</b>	<b>1,134,415</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Property and Equipment	(15,191)	(6,179)	(10,780)	(32,150)
<b>CASH FLOWS FROM FINANCING</b>				
Borrowings on Notes Payable	-	-	(62,502)	(62,502)
<b>NET INCREASE IN CASH</b>	<b>496,659</b>	<b>80,991</b>	<b>462,113</b>	<b>1,039,763</b>
<b>BEGINNING CASH IN COUNTY TREASURY</b>	<b>1,016,049</b>	<b>438,589</b>	<b>1,034,767</b>	<b>2,489,405</b>
<b>ENDING CASH IN COUNTY TREASURY</b>	<b>\$ 1,512,708</b>	<b>\$ 519,580</b>	<b>\$ 1,496,880</b>	<b>\$ 3,529,168</b>

The accompanying notes are an integral part of the financial statements.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**A. ORGANIZATION**

Western Sierra Charter Schools (WSCS), a charter management organization, was incorporated in July 2008, under the laws of the State of California as a nonprofit benefit corporation. WSCS currently manages three (3) charter schools, Mountain Home School Charter (Mountain Home) and Glacier High School Charter (Glacier) and Endeavor Charter School (Endeavor) (the "Schools"). WSCS' board of directors governs the schools, with daily management delegated to the schools' administration.

Mountain Home's original charter was approved in April 2009. In January 2020, Yosemite Unified School District approved an extension of Mountain Home's Charter for five years through the 2023-24 school year. Glacier's original charter was approved December 2006. In December 2016, Yosemite Unified School District approved an extension of Glacier's charter for five years through the 2021-22 school year. Western Sierra Charter Schools' opened a new charter school on July 1, 2020. The name of the new Charter School is Endeavor Charter School and is TK-12. Endeavor's charter was approved by Fresno Unified School District in February 2020 for five years, through the 2024-25 school year. A charter may be revoked by the sponsoring district for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

In August, 2021, through the bill known as AB130, the California State Legislature added Section 47607.4 to the Education Code, which provides: "notwithstanding the renewal process and criteria established in Sections 47605.9, 47607, and 47607.2 or any other law, effective July 1, 2021, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years." As a result, the Mountain Home, Glacier and Endeavor charters were extended through the end of the 2025-26, 2023-24 and 2026-27 school years respectively.

WSCS currently operates two schools at a single site located in Oakhurst, California. They also have a site located in Fresno, California. Endeavor operates from the Fresno site that had been the Fresno Resource Centers for both Mountain Home and Glacier.

Each sponsoring district receives 1.00% of the annual charter revenue for supervisory oversight. Separately, WSCS has negotiated fees for sponsoring district administrative and other services. The rate for the sponsoring district for 2021-22 was as follows:

<u>Sponsoring District</u>	<u>School</u>	<u>Oversight Fee</u>
Yosemite Unified School District	Mountain Home School Charter	1.00%
	Glacier High School Charter	
Fresno Unified School District	Endeavor Charter School	1.00%

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of WSCS are prepared using the accrual method of accounting and the accounting policies of WSCS conform to accounting principles generally accepted in the United States of America as established by the American Institute of Certified Public Accountants.

**1. Basis of Presentation**

The financial statements of WSCS have been prepared in accordance with accounting principles generally accepted in the United States of America. Accordingly, the accounts of WSCS are reported in the following net asset categories:

**Net Assets Without Donor Restrictions:**

Net assets without donor restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at WSCS' discretion.

**Net Assets With Donor Restrictions:**

Net assets with donor restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of WSCS or the passage of time. Once the restrictions are met they are reclassified as without donor restrictions.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

2. Revenue Recognition

Amounts received from the California Department of Education (CDE) are recognized as revenue by WSCS based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires or the purpose of the restriction is accomplished in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

4. Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

5. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor as required by ASC Topic 958. Amounts received that are designated for specific use in future periods are reported as net assets with donor restrictions. When the restrictions are met or expire, net assets with donor restrictions are reclassified to net assets without donor restrictions for expenditure and reported in the statement of activities and changes in net assets as net assets released from restrictions.

6. Property and Equipment

Property and equipment are capitalized at cost and depreciated using the straight-line method over their estimated useful lives. It is WSCS' policy to capitalize expenditures for items exceeding \$5,000 in value. Lesser amounts are expensed. Major additions are capitalized; repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

7. Tax-Exempt Status

WSCS has tax-exempt status as provided by Internal Revenue Code Section 501(c) (3), under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. WSCS files non-profit organization returns with both the Internal Revenue Service and the California Franchise Tax Board.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

C. Cash in County Treasury

In accordance with Education Code Section 41001, WSCS maintains cash in the Madera County and Fresno County Treasury as part of the common investment pool (WSCS' portion was \$3,529,168 as of June 30, 2022). The WSCS' are considered to be an involuntary participant in an external investment pool. The fair market value of WSCS' portion of this pool as of that date, as provided by the pool sponsors, was \$3,390,177. Assumptions made in determining the fair value of WSCS' pooled investment portfolios are available from the respective County Treasurers. The counties are restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by each County Treasurer, which is recorded on the amortized cost basis.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of WSCS contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. WSCS has no investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and WSCS' investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

Fair Value

WSCS categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include WSCS' own data. WSCS should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to WSCS are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Madera County Treasury Investment Pool and Fresno County Treasury Investment Pool are not measured using the input levels above because WSCS' transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

WSCS' fair value measurements at June 30, 2022 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury):		
Mountain Home	\$ 1,512,708	\$ 1,512,708
Glacier	519,580	519,580
Endeavor	1,496,880	1,496,880
	<u>\$ 3,529,168</u>	<u>\$ 3,529,168</u>

**D. LONG-TERM DEBT**

Debt Activity

Long-term debt includes Endeavor's Charter School Revolving Loan. Changes in debt obligations for the year ended June 30, 2022 are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
Charter School Revolving Loan	\$ 250,000	\$ -	\$ 62,502	\$ 187,498	\$ 62,502
	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 62,502</u>	<u>\$ 187,498</u>	<u>\$ 62,502</u>

Charter School Revolving Loan - Endeavor

The California School Finance Authority Charter School Revolving Loan dated June 25, 2021 was obtained for operating purposes. Interest at 0.678%, due over four years commencing with the 2021-22 fiscal year. Payments will be deducted from apportionments.

Current Portion	\$ 62,502
	124,996
	<u>\$ 187,498</u>

Principal maturities are as follows:

<u>Year Ending June 30,</u>	<u>Loan Payments</u>
2023	\$ 63,685
2024	63,265
2025	62,828
	189,778
Amount Representing Interest	(2,280)
	<u>\$ 187,498</u>

For the year ended June 30, 2022, Endeavor made payments on the loan at \$63,487 which \$985 represented interest.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**E. ACCOUNTS RECEIVABLE**

Accounts receivable primarily consists of funds due from state sources, therefore no provisions for uncollectible accounts were recorded.

**F. PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2022 consisted of the following:

	Estimated Useful Life	Mountain Home	Glacier	Endeavor	Total
Land	N/A	\$ 322,691	\$ 96,880	\$ -	\$ 419,571
Buildings and Improvements	15 - 50 Years	789,271	183,030	17,153	989,454
Equipment	5 Years	232,094	43,156	53,372	328,622
		1,344,056	323,066	70,525	1,737,647
Accumulated depreciation		(261,334)	(84,984)	(37,344)	(383,662)
Property and Equipment, Net		<u>\$ 1,082,722</u>	<u>\$ 238,082</u>	<u>\$ 33,181</u>	<u>\$ 1,353,985</u>

Depreciation expense for the year ended June 30, 2022 was \$52,904 (\$38,758 for Mountain Home, \$7,406 for Glacier, and \$6,740 for Endeavor).

**G. COMMITMENTS UNDER NONCAPITALIZED LEASES**

As of June 30, 2022 the lease agreement for the Endeavor site in Fresno, CA is on a month to month basis. Endeavor will receive no sublease rental revenues nor pay any contingent rentals for this property.

Endeavor made rent payments of \$136,200 during the year ended June 30, 2022.

**H. JOINT VENTURES (JOINT POWERS AGREEMENTS)**

WSCS participates in joint ventures under joint powers agreements (JPAs) with the California Schools Risk Management Authority I, the Self-Insured Schools of California I, and the Self-Insured Schools of California III. The relationship between WSCS and the JPAs is such that none of the JPAs are a component unit of WSCS for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

**California Risk Management Authority I (CRMA I)**

The CRMA I arrange for and provide property and liability insurance for its members. CRMA I is governed by a Board consisting of a representative from each member. The Board controls the operations of CRMA I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the CRMA I.

**Self-Insured Schools of California I (SISC I)**

The SISC I arrange for and provide workers' compensation insurance for its members. SISC I is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC I.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

Self-Insured Schools of California III (SISC III)

The SISC III provides health, dental and vision benefits for its members. The SISC III is governed by a Board consisting of a representative from each member. The Board controls the operations of the SISC III, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC III.

**I. EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees Retirement System (CalPERS).

The risks of participating in a multi-employer plan are different from single-employer plans in the following aspects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- The required member, employer, and state contribution rates are set by the California Legislature and detailed in the Teachers' Retirement Law.
- If Western Sierra Charter Schools chooses to stop participating in the multi-employer plan, which is not probable, they may be required to pay a withdrawal liability to the multi-employer plan.

Plan Description - CalPERS

Western Sierra Charter Schools contributes to CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2021, total plan assets are \$391 billion, the plan's accumulated benefit obligation is \$555 billion, the plan is 70.6% funded and contributions from employers totaled approximately \$20 billion. Western Sierra Charter Schools did not contribute more than 5% of the total contributions to the plan. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective website.

Western Sierra Charter Schools' participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number	Rehabilitation Plan	School Contributions 6/30/2021	Subcharge Imposed	Expiration Date of Current Bargaining Agreement
CalPERS	94-6207465/N/A	No	\$ 98,952	No	N/A

\* Note Pension Plan Number information was not available or may not be applicable to CalPERS.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, employees hired prior to January 1, 2013 and employees hired on or after January 1, 2013 contributed 7.00% of annual pay, and the employer's contribution rate was 22.91% of annual payroll. The Western Sierra Charter Schools contributions to the pension plan were \$127,407 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.

Plan Description - CalSTRS

Western Sierra Charter Schools contributes to CalSTRS. The plan provides retirement, disability, annual cost of living adjustments and death benefits to plan members. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2021, total plan assets are \$310 billion, the accumulated benefit obligation is \$356 billion, the plan is 87.2% funded and contributions from employers totaled approximately \$6.8 billion. Western Sierra Charter Schools did not contribute more than 5% of the total contributions to the plan. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective websites.

Western Sierra Charter Schools' participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number	Rehabilitation Plan	School Contributions 6/30/2021	Subcharge Imposed	Expiration Date of Current Bargaining Agreement
CalSTRS	94-6291617/N/A	No	\$ 362,770	No	N/A

\*

Pension Plan Number information was not available or may not be applicable to CalSTRS.

Contributions – CalSTRS

For the year ended June 30, 2022, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.92% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2022. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Western Sierra Charter Schools contributions to the pension plan were \$234,301 for the year ended June 30, 2022, and equal 100% of the required contributions for the year.



**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Western Sierra Charter Schools. For the year ended June 30, 2022 the State contributed \$267,106 on behalf of the Western Sierra Charter Schools to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

**J. POST-RETIREMENT BENEFITS**

Benefits

WSCS sponsors a defined benefit post-retirement health care plan covering three employees. The contribution requirements for the closed group of program members and WSCS are established pursuant to their employee contract. For the fiscal year ended June 30, 2022, the funding was based on the "pay-as-you-go" basis.

Eligibility

Participation in the plan is limited to teachers hired by Bass Lake Joint Union Elementary School District (BLJUESD) prior to the spin-off of WSCS, who are age 55 or older and have completed ten consecutive years of full-time service between BLJUESD and WSCS.

Obligations and Funding Status

The annual measurement date for postretirement benefits is June 30. The following tables provides further information about WSCS' postretirement benefit plan as of June 30, 2022.

	Mountain Home Charter School	Glacier High Charter School	Endeavor Charter School	Total
Benefit obligation at June 30	\$ 34,355	\$ 13,992	\$ 44,545	\$ 92,892
Employer Contributions	-	-	-	-
Benefit payments	-	-	-	-
Fair value of plan assets at June 30	-	-	-	-
Net funded (unfunded) status of plan	<u>\$ 34,355</u>	<u>\$ 13,992</u>	<u>\$ 44,545</u>	<u>\$ 92,892</u>

Amounts recognized in the statement of financial position consists of:

Current liabilities	\$ -	\$ -	\$ -	\$ -
Noncurrent liabilities	34,355	13,992	44,545	92,892
Total	<u>\$ 34,355</u>	<u>\$ 13,992</u>	<u>\$ 44,545</u>	<u>\$ 92,892</u>

Amounts recognized in the statement of activities consist of:

Service cost	\$ -	\$ -	\$ 1,707	\$ 1,707
Interest cost	795	330	997	2,122
Amortization of Prior Service Cost	-	-	-	-
Net periodic postretirement benefit cost	<u>\$ 795</u>	<u>\$ 330</u>	<u>\$ 2,704</u>	<u>\$ 3,829</u>

Other Changes in Benefit Obligations Recognized in Changes in Net Assets Without Donor Restrictions:

Net (Gain) Loss for Period	\$ (7,657)	\$ (3,454)	\$ (9,797)	\$ (20,908)
Amortization of Prior Service (Cost)/Credit	-	-	-	-
Amount recognized in Changes in Net Assets without donor restrictions	<u>\$ (7,657)</u>	<u>\$ (3,454)</u>	<u>\$ (9,797)</u>	<u>\$ (20,908)</u>

Total recognized in net period benefit cost and net assets without donor restrictions postretirement benefit cost

	<u>\$ (6,862)</u>	<u>\$ (3,124)</u>	<u>\$ (7,093)</u>	<u>\$ (17,079)</u>
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**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

Obligations and Funding Status (Continued)

Assumptions:

Weighted-average assumptions used to determine benefit obligations at June 30, 2022:

	2022
Discount rate	4.00%
Expected Return on Plan Assets	N/A
Assumed Health Care Cost Trend Rates:	
Initial	7.50%
Ultimate	4.50%
Year ultimate rate is reached	2070

Cash Flows

The following benefit payments are expected to be paid by WSCS (Based on Age-Adjusted Costs):

2023	\$ 1,250
2024	4,178
2025	7,715
2026	11,896
2027	13,772
2028-2031	45,792
	<u>\$ 84,603</u>

WSCS expects to contribute \$1,250 to the plan during the next fiscal year.

**K. RESTRICTIONS ON NET ASSETS**

Net assets with donor restrictions at June 30, 2022 relate to the following purposes:

	Mountain Home	Glacier	Endeavor	Total
State Lottery	\$ 6,732	\$ -	\$ 18,121	\$ 24,853
Educator Effectiveness	45,683	32,927	58,269	136,879
Special Education	100,111	36,343	-	136,454
Classified School Employee Block Grant	829	291	-	1,120
Expanded Learning Opportunity Grant	13,203	12,043	14,464	39,710
Mental Health	-	-	30,782	30,782
A-G Access/Success Grant	-	7,643	4,812	12,455
A-G Learning Loss Mitigation Grant	-	2,865	1,804	4,669
	<u>\$ 166,558</u>	<u>\$ 92,112</u>	<u>\$ 128,252</u>	<u>\$ 386,922</u>

**L. NET ASSETS RELEASED FROM RESTRICTIONS**

During the year ended June 30, 2022 net assets were released from donor and grantor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors or grantors as follows:

	Mountain Home	Glacier	Endeavor	Total
Federal Grants	\$ 53,410	\$ 24,614	\$ 89,538	\$ 167,562
State Grants	272,730	91,189	365,074	728,993
	<u>\$ 326,140</u>	<u>\$ 115,803</u>	<u>\$ 454,612</u>	<u>\$ 896,555</u>

**M. LIQUIDITY**

WSCS has \$3,982,363 (Net of \$204,200 related to Due to and Due from Other Schools activity) of financial assets available within one year of the statement of financial position date consisting of cash \$3,529,168 accounts receivable of \$448,224, and prepaid expense of \$4,971. None of these financial assets are subject to donor-imposed restrictions that would make them unavailable for general expenditures within one year of the statement of financial position date. The receivables are subject to time restrictions but will be collected within one year. As part of WSCS' liquidity management, it invests cash in excess of daily requirements as described in Note C.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**N. AGREEMENTS – FINANCIAL SERVICES**

WSCS entered into an agreement with the Madera County Superintendent of Schools (MCSOS) to provide accounting services including maintaining the books and records of each school. Under the terms of the agreement WSCS pays to the MCSOS 3.50% of actual LCFF sources received from State Aid, Education Protection Account and Transfers to Charter in Lieu of Property Tax. For the year ended June 30, 2022, fees of \$76,894, \$33,918, and \$102,167 were paid by Mountain Home, Glacier, and Endeavor, respectively.

**O. ADVERTISING**

WSCS uses advertising to promote its programs among the community it serves. Advertising costs are expensed as incurred. For the year ended June 30, 2022 none of the schools paid for advertising.

**P. COMMITMENTS AND CONTINGENCIES**

State and Federal Allowances, Awards and Grants

WSCS has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

**Q. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 12, 2022, which is the date the financial statements were available to be issued. Our evaluation through the time period noted above did not identify any items requiring disclosure.

## **Supplementary Information Section**

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

ORGANIZATION

YEAR ENDED JUNE 30, 2022

WSCS opened in July 2009. WSCS is currently operating one charter elementary school and one charter high school with a site in Oakhurst, California. They also have a TK-12 charter site located in Fresno, California. All sites are non-classroom based.

**Board of Trustees**

<b><u>Name</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Brian Fulce	Chairman	June 30, 2023
Tamara Dent	Director	June 30, 2022
Darin J. Soukup, Ph. D.	Director	June 30, 2022
Monika Moulin	Director	June 30, 2023
Tiffany Shutz	Director	June 30, 2023
Lindsay Haussler	Director	June 30, 2024
Shantel Fossee	Director	June 30, 2024

**Administration**

Michael Cox  
Executive Director Since July 2009

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2022

	Scholarship Trust Fund	Agency Fund		
	Glacier High School Charter	Student Body Fund		
		Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School
<b>ASSETS</b>				
Cash in Bank	\$ 520	\$ 8,398	\$ 7,845	\$ 1,460
<b>LIABILITIES</b>				
Due to Student Groups	-	8,398	7,845	1,460
<b>NET ASSETS</b>				
Held in Trust	520	-	-	-
<b>Total Net Assets</b>	<u>\$ 520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2022

	Scholarship Trust Fund
	Glacier High School Charter
Additions:	
Contributions	\$ 1,250
Deductions:	
Scholarship Awards	1,000
Changes in Net Assets	250
Net Assets - Beginning of the Year	270
Net Assets - End of the Year	\$ 520

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**SCHEDULE OF EXPENSES BY STATE CATEGORIES**  
**YEAR ENDED JUNE 30, 2022**

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
Certificated Salaries	\$ 803,235	\$ 443,039	\$ 1,253,531	\$ 2,499,805
Classified Salaries	182,918	80,512	299,386	562,816
Employee Benefits	476,953	253,743	683,754	1,414,450
Books and Supplies	205,013	92,386	260,890	558,289
Services and Other				
Operating Expenditures	286,291	139,498	649,271	1,075,060
Depreciation	38,758	7,406	6,740	52,904
	<u>\$ 1,993,168</u>	<u>\$ 1,016,584</u>	<u>\$ 3,153,572</u>	<u>\$ 6,163,324</u>

This schedule presents expenses by the object codes according to state categories for analysis purposes



**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2022**

<u>Grade Level</u>	<u>Ed. Code 47612 Minutes Requirement</u>	<u>2021-22 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
TK/Kindergarten	36,000	*	175	N/A	In Compliance
Grade 1	50,400	*	175	N/A	In Compliance
Grade 2	50,400	*	175	N/A	In Compliance
Grade 3	50,400	*	175	N/A	In Compliance
Grade 4	54,000	*	175	N/A	In Compliance
Grade 5	54,000	*	175	N/A	In Compliance
Grade 6	54,000	*	175	N/A	In Compliance
Grade 7	54,000	*	175	N/A	In Compliance
Grade 8	54,000	*	175	N/A	In Compliance
Grade 9	64,800	*	175	N/A	In Compliance
Grade 10	64,800	*	175	N/A	In Compliance
Grade 11	64,800	*	175	N/A	In Compliance
Grade 12	64,800	*	175	N/A	In Compliance

\*There was no classroom based average daily attendance reported during 2021-22. All of the ADA reported reflects Independent Study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by WSCS and whether the WSCS complied with the provisions of Education Code Sections 46200 through 46206.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2022

	*Second Period Report	*Annual Report
<u>Mountain Home School Charter</u>		
TK/K-3:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	105	104
TK/K-3 Totals	105	104
Grades 4-6:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	87	87
Grades 4-6 Totals	87	87
Grades 7 and 8:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	43	43
Grades 7 and 8 Totals	43	43
<u>Glacier High School Charter</u>		
Grades 9-12:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	91	90
Grades 9-12 Totals	91	90
<u>Endeavor Charter School</u>		
TK/K-3:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	89	89
TK/K-3 Totals	89	89
Grades 4-6:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	70	71
Grades 4-6 Totals	70	71
Grades 7 and 8:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	60	60
Grades 7 and 8 Totals	60	60
Grades 9-12:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	86	87
Grades 9-12 Totals	86	87
ADA Totals	631	631

Average daily attendance is a measurement of the number of pupils attending classes of WSCS. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

\*The average daily attendance above is the original and audited amounts, since WSCS did not have findings that impact average daily attendance.

**WESTERN SIERRA CHARTER SCHOOLS  
(A CALIFORNIA NON-PROFIT PUBLIC  
BENEFIT CORPORATION)**

**RECONCILIATION OF UNAUDITED ACTUALS FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022**

	<u>Mountain Home School Charter</u>	<u>Glacier High School Charter</u>	<u>Endeavor Charter School</u>
June 30, 2022 Unaudited Actuals Financial Report Fund Balance	<u>\$ 1,442,421</u>	<u>\$ 418,445</u>	<u>\$ 704,156</u>
Adjustments and Reclassifications:			
Increasing (Decreasing) the Fund Balance (Net Assets):			
Accounts Receivable	9,267	-	-
Accounts Payable	3,657	-	(19,886)
Property and Equipment, Net	1,082,722	238,082	33,181
Accrued Post-Retirement Benefits	<u>(34,355)</u>	<u>(13,992)</u>	<u>(44,545)</u>
Net Adjustments and Reclassifications	<u>1,061,291</u>	<u>224,090</u>	<u>(31,250)</u>
June 30, 2022 Audited Financial Statement Net Assets	<u><u>\$ 2,503,712</u></u>	<u><u>\$ 642,535</u></u>	<u><u>\$ 672,906</u></u>

This schedule provides the information necessary to reconcile the fund balances of WSCS to the audited financial statements.

## **Other Independent Auditor's Reports**

Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Western Sierra Charter School, which comprise of the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2022.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Western Sierra Charter Schools' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Sierra Charter Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Western Sierra Charter Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Western Sierra Charter School financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Borchardt, Corona, Faith*  
*& Hakavian*

Fresno, California  
December 12, 2022

## Independent Auditor's Report on State Compliance

Board of Trustees  
Western Sierra Charter Schools  
Oakhurst, California

### Report on State Compliance

#### Opinion on State Compliance

We have audited Western Sierra Charter Schools', (a nonprofit organization, WSCS') compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the WSCS' state program requirements identified below for the fiscal year ended June 30, 2022.

In our opinion, Western Sierra Charter Schools complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the WSCS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the WSCS' compliance with the compliance requirements referred to above.

#### Responsibilities of Management for State Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the WSCS' state programs.

#### Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the WSCS' compliance based on our audit. 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, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on state compliance about the WSCS' compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the WSCS' compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;

- Obtain an understanding of the WSCS' internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the WSCS' compliance with the state laws and regulations applicable to the following items:

#### Compliance Requirements

Procedures in  
Audit Guide  
Performed?

#### **LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:**

##### Attendance Accounting:

Attendance Reporting	N/A
Teacher Certification and Misassignments	N/A
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A

##### Instructional Time:

School Districts	N/A
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##### Instructional Materials

Ratios of Administrative Employees to Teachers	N/A
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##### Classroom Teacher Salaries

Early Retirement Incentive	N/A
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##### GANN Limit Calculation

School Accountability Report Card	N/A
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##### Juvenile Court Schools

Middle or Early College High Schools	N/A
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##### K-3 Grade Span Adjustment

Transportation Maintenance of Effort	N/A
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##### Apprenticeship: Related and Supplemental Instruction

Comprehensive School Safety Plan	N/A
----------------------------------	-----

District of Choice	N/A
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#### **SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:**

California Clean Energy Jobs Act	Yes
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##### After/Before school Education and Safety Program:

After School	N/A
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Before School	N/A
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General Requirements	N/A
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Proper Expenditure of Education Protection Account Funds	Yes
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Unduplicated Local Control Funding Formula Pupil Counts	Yes
---	-----

Local Control and Accountability Plan	Yes
---------------------------------------	-----

Independent Study-Course Based	N/A
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Immunizations	N/A
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Educator Effectiveness	Yes
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Expanded Learning Opportunities Grant (ELO-G)	Yes
---	-----

Career Technical Education Incentive Grant	N/A
--	-----

In Person Instruction Grant	N/A
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**CHARTER SCHOOLS:**

Attendance	Yes
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the WSCS did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Report on Internal Control over State Compliance**

*A deficiency in internal control over state compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over state compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be a material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as define above. However, material weaknesses or significant deficiencies in internal control over state compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over state compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Borchardt, Corona, Faeth  
& Gyakarian*

Fresno, California  
December 12, 2022



## **Findings and Recommendations Section**

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2022**

**Summary of Auditors= Results**

**1. Financial Statements**

Type of auditor's= report issued: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiency (ies) identified not considered  
To be material weakness (es) \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

**2. Federal Awards**

Internal control over major programs:

Material weakness (es) identified? **Not Applicable**

Significant deficiency (ies) identified not considered  
to be material weakness(es) **Not Applicable**

Type of auditor's= report issued on compliance for  
Major programs: **Not Applicable**

Any audit findings disclosed that are required to be  
reported in accordance with Title 2 CFR 200.516(a) **Not Applicable**

Dollar threshold used to distinguish between  
Type A and Type B programs **Not Applicable**

Auditee qualified as low-risk Auditee? **Not Applicable**

**3. State Awards**

Internal control over state programs:

Material weakness (es) identified? \_\_\_\_\_ Yes   X   No

Significant deficiency (ies) identified not considered  
to be material weakness(es) \_\_\_\_\_ Yes   X   None reported

Type of auditor's= report issued on compliance for  
State programs: **Unmodified**

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022

There were no findings in current year.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2022

There were no findings in current year.

**WESTERN SIERRA CHARTER SCHOOLS**  
**(A CALIFORNIA NON-PROFIT PUBLIC**  
**BENEFIT CORPORATION)**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2022

There were no prior year findings.

# Mountain Home School 2022-23 Financial Report as of 12/31/22

Category		Budget			Actual	Comments
		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	
<b>Revenue</b>						Current Enrollment 215 Current Projected ADA for LCFF 201.83 P-1 ADA 201.67
State Aid Block Grant (LCFF)	8011	1,073,966	(222,830)	851,136	408,890	
Education Protection Account "EPA" (LCFF)	8012	46,800	36,021	82,821	147,989	
In Lieu Prop Tax (LCFF)	8096	1,200,430	11,793	1,212,223	412,156	
Lottery	8560	53,352		53,352	45,695	
Interest	8660	1,000		1,000	2,486	
Mandate Block Grant	8550	4,242		4,242	4,311	
One-time Funding	8550	0	402,279	402,279	201,140	Arts, Music & Instruct 156,561/Learning Recovery 245,718
State STRS Contribution on Behalf - Paper Trans	7690-8590	53,597		53,597	-	
Universal Pre-K (Being returned)	6053-8590	0		0	54,746	Universal Pre-K (Being returned)
Other Local Revenue	8699	0		0	5,403	
SPED Revenue (6500)	8792	84,248		84,248	43,221	
<b>Total Revenue</b>		<b>2,517,635</b>	<b>227,263</b>	<b>2,744,898</b>	<b>1,326,037</b>	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
<b>Expense</b>						
Salaries (Certificated and Classified)		1,045,001		1,045,001	518,439	
Benefits (All Combined)		484,601		484,601	200,375	
<b>Total Salary &amp; Benefits</b>		<b>1,529,602</b>	<b>0</b>	<b>1,529,602</b>	<b>718,814</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					
Textbooks and Core Curricula	4100	2,400		2,400	(6)	
Books and Ref Mat	4200	11,550		11,550	6,638	
Instructional Supplies (>\$500)	4300	56,960		56,960	38,074	
Instructional Equipment (\$500-\$4900)	4400	26,153		26,153	13,995	
Travel & Conference	5200	4,150		4,150	1,129	
Contracted Services	5800	47,442	20,000	67,442	59,930	
Communications	5900	10,226		10,226	4,962	
Equipment	6400	-		0	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	6,000	2,500	8,500	8,214	
Equipment	4400	3,255	13,000	16,255	15,585	
Utilities	5500	6,000	(1,000)	5,000	2,812	
Rentals, Leases & Repairs	5600	0	2,000	2,000	1,550	
Custodial/Site Expense	5800	15,647	1,781	17,428	14,994	Tree work for Oakhurst Site
Equipment	6400	0		0	-	
<b>Facilities Construct(Func. 8500)</b>						
Site Improvement	6100	59,200	5,550	64,750	-	
Building Improvements	6200	74,000	34,000	108,000	39,839	See site work schedule
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	3,150	3,000	6,150	5,233	
Admin. Equipment	4400	420	100	520	488	
Travel & Conference	5200	11,550		11,550	7,924	
Service Memberships/ Fees	5300	11,400		11,400	6,200	
Insurance 7200	5400	13,189		13,189	10,654	
Contracted Services	5800	17,049		17,049	7,683	
Contracted Services-Business Svc Fees	5800	56,869	(4,288)	52,581	-	
Communications	5900	10,856		10,856	3,892	
Equipment	6400	-		0		
<b>Health Services (Func. 3120 &amp; 3140)</b>						
Contracted Services	5800	8,000		8,000	6,679	
<b>Food (Func. 3700)</b>						
Food Costs	4700	3,675		3,675	1,478	
<b>Administrative (Func.7191)</b>						
Contracted Services -auditors	5800	7,239		7,239	6,726	
<b>General Administration (Func.7200/7300)</b>						
YUSD Oversight 1%	5800	23,212		23,212	-	
Business Services (3.5% of Rev)	5800	24,373	(1,838)	22,535	-	
<b>Fiscal Services (Func. 9200)</b>						
Special Education Professional Services		30,500		30,500	93	
<b>Total Expense</b>		<b>2,074,067</b>	<b>74,805</b>	<b>2,148,872</b>	<b>983,578</b>	Total Expense
<b>Revenue Less Expenses</b>		<b>443,568</b>	<b>152,458</b>	<b>596,026</b>	<b>342,459</b>	
<b>Carryover from Prior Year</b>		<b>1,420,990</b>		<b>1,420,990</b>		
Carryover as a Percentage of Total Expenses		68.5%		66.1%		
<b>Ending Balance/Future Carryover</b>		<b>1,864,558</b>		<b>2,017,016</b>		
Carryover as a Percentage of Total Expenses		89.9%		93.9%		
<b>Net Income (Revenue Less Expense)</b>		<b>443,568</b>		<b>596,026</b>		
<b>Net Income as a percentage of Total Revenue</b>		<b>17.6%</b>		<b>21.7%</b>		
<b>Extraordinary Items</b>						
One-time Expenditures		133,200	39,550	172,750		
One-time Funding Income		-	(402,279)	(402,279)		
<b>Total</b>		<b>133,200</b>	<b>(362,729)</b>	<b>(229,529)</b>		
<b>Net Income Adjusted for Extraordinary Items</b>		<b>576,768</b>		<b>366,497</b>		
<b>Adjusted Net Income as a percentage of Total Revenue</b>		<b>22.9%</b>		<b>13.4%</b>		

# Glacier High School 2022-23 Financial Report as of 12/31/22

Category		Budget		Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp
		(Annual)	(Annual)	(Annual)	Year-to-date
<b>Revenue</b>					
State Aid Block Grant (LCFF)	8011	425,316	(51,169)	374,147	155,720
Education Protection Account "EPA" (LCFF)	8012	39,262	134,028	173,290	112,710
In Lieu Prop Tax (LCFF)	8096	473,351	(5,739)	467,612	158,988
Lottery	8560	18,896		18,896	11,943
Interest	8660	1,000		1,000	919
Mandate Block Grant	8550	4,176		4,176	4,622
One-time Funding	8590	0	127,387	127,387	66,097
State STRS Contribution on Behalf - Paper Transaction	7690-8590	29,903		29,903	-
Universal Pre-K (N/A)	6053-8590	0		-	-
Other Local Revenue	8699	0		-	1,856
SPED Revenue (6500)	8792	33,221		33,221	16,626
<b>Total Revenue</b>		<b>1,025,125</b>	<b>204,507</b>	<b>1,229,632</b>	<b>529,482</b>
					Total Revenue
Category		Budget		Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date
<b>Expenses</b>					
Salaries (Certificated and Classified)		540,169		540,169	249,581
Benefits (All Combined)		246,592		246,592	91,435
<b>Total Salary &amp; Benefits</b>		<b>786,761</b>	<b>0</b>	<b>786,761</b>	<b>341,016</b>
<b>Instructional (Func.1000)</b>	<b>Object Code</b>				
Textbooks and Core Curricula	4100	7,000	(3,500)	3,500	-
Books and Ref Mat	4200	3,525	(3,000)	525	222
Instructional Supplies (>\$500)	4300	18,527	(10,000)	8,527	7,939
Instructional Equipment (\$500-\$4900)	4400	4,000	1,000	5,000	4,689
Travel & Conference	5200	3,500		3,500	2,148
Contracted Services	5800	31,865		31,865	25,300
Communications	5900	3,500		3,500	1,698
Equipment	6400	-		-	-
<b>Building (Func. 8100)</b>					
Supplies	4300	3,570		3,570	2,857
Equipment	4400	1,300	5,000	6,300	5,476
Utilities	5500	1,600		1,600	946
Rentals, Leases & Repairs	5600	-	500	500	305
Custodial/Site Expense	5800	5,775	1,781	7,556	5,233
Equipment	6400	-		-	-
<b>Facilities Construct (Func. 8500)</b>					
Site Improvement	6100	20,800	1,950	22,750	-
Building Improvements	6200/6250	26,000	11,946	37,946	13,998
<b>Administrative (Func. 2700)</b>					
Admin. Supplies	4300	1,500	500	2,000	1,837
Admin. Equipment	4400	200		200	163
Travel & Conference	5200	5,000		5,000	3,292
Service Memberships/ Fees	5300	4,500		4,500	3,455
Insurance	5400	4,000		4,000	3,551
Contracted Services	5800	4,515		4,515	2,733
Contracted Services-Business Svcs	5800	19,697	5,172	24,869	-
Communications	5900	4,500		4,500	1,861
Equipment	6400	-		-	-
<b>Health Services (Func. 3120/3140)</b>					
Contracted Services	5800	4,000		4,000	2,347
<b>Food (Func. 3700)</b>					
Food Costs	4700	1,000		1,000	517
<b>Administrative (Func.7191)</b>					
Contracted Services -auditors	5800	5,250	750	6,000	5,966
<b>General Administration (Func.7200/7300)</b>					
YUSD Oversight 1%	5800	9,379		9,379	-
Business Services (3.5% of Rev)	5800	8,441	2,217	10,658	-
<b>Fiscal Services (Func. 9200)</b>					
Special Education Professional Services		12,120		12,120	195
<b>Total Expense</b>		<b>1,001,825</b>	<b>14,316</b>	<b>1,016,141</b>	<b>437,743</b>
					Total Expense
<b>Revenue Less Expenses</b>		<b>23,300</b>	<b>190,191</b>	<b>213,491</b>	<b>91,738</b>
<b>Carryover from Prior Year</b>		<b>404,453</b>		<b>404,453</b>	
Carryover as a Percentage of Total Expenses		40.4%		39.8%	
<b>Ending Balance/Future Carryover</b>		<b>427,753</b>		<b>617,944</b>	
Carryover as a Percentage of Total Expenses		42.7%		60.8%	
<b>Net Income (Revenue Less Expense)</b>		<b>23,300</b>		<b>213,491</b>	
<b>Net Income as a percentage of Total Revenue</b>		<b>2.3%</b>		<b>17.4%</b>	
<b>Extraordinary Items</b>					
One-time Expenditures		46,800	11,946	58,746	
One-time Funding Income		-	(127,387)	(127,387)	
<b>Total</b>		<b>46,800</b>	<b>(115,441)</b>	<b>(68,641)</b>	
<b>Net Rev. Adjusted for Extraordinary Items</b>		<b>70,100</b>		<b>144,850</b>	
Adjusted Net Income as a percentage of Total Revenue		6.8%		11.8%	

# Endeavor Charter School 2022-23 Financial Report as of 12/31/22

Category		Budget			Actual	Comments
<b>Revenue</b>		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	
State Aid Block Grant (LCFF)	8011	3,053,705	(682,161)	2,371,544	666,827	Current Enrollment 349 Current Projected ADA for LCFF 326.64 P-1 ADA 328.06
Education Protection Account "EPA" (LCFF)	8012	68,250	814,357	882,607	206,675	
In Lieu Prop Tax (LCFF)	8096	297,308	5,674	302,982	-	
Lottery	8560	77,805		77,805	827	Arts,Music & Instruct 203,786/Learning Recovery 218,978
Interest	8660	500		500	2,871	
Mandate Block Grant	8550	9,259		9,259	8,432	
One-time Funding	8550	0	422,764	422,764	111,764	
State STRS Contribution on Behalf - Paper Trans	7690-8590	78,637		78,637	-	
Universal Pre-K (Being returned)	6053-8590	0		0	25,000	
Other Local Revenue	8699	0		0	-	
SPED Revenue (6500) (State and Fed)	8792	286,900		286,900	238,551	
<b>Total Revenue</b>		<b>3,872,364</b>	<b>560,634</b>	<b>4,432,998</b>	<b>1,260,947</b>	Total Revenue
Category		Budget			Actual	Comments
<b>Expense</b>		(Annual)	(Annual)	(Annual)	Year-to-date	
Salaries (Certificated and Classified)		1,750,467		1,750,467	786,606	
Benefits (All Combined)		790,861		790,861	294,931	
<b>Total Salary &amp; Benefits</b>		<b>2,541,328</b>	<b>0</b>	<b>2,541,328</b>	<b>1,081,537</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					Delay in renting additional classroom space
Textbooks and Core Curricula	4100	5,773		5,773	3,529	
Books and Ref Mat	4200	9,145		9,145	8,270	
Instructional Supplies (>\$500)	4300	138,508		138,508	116,000	
Instructional Equipment (\$500-\$4900)	4400	15,169	5,000	20,169	20,098	
Travel & Conference	5200	8,636		8,636	3,865	
Contracted Services	5800	86,194		86,194	77,636	
Communications	5900	5,995		5,995	1,828	
Equipment	6400	-		0	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	12,942	(7,000)	5,942	3,839	
Equipment	4400	5,000		5,000	3,312	
Utilities	5500	19,921		19,921	13,844	
Rentals, Leases & Repairs	5600	160,200	(24,000)	136,200	82,447	
Custodial/Site Expense	5800	40,471		40,471	18,029	
Equipment	6400	0		0	-	
<b>Facilities Construct(Func. 8500)</b>						Artificial grass
Site Improvement	6100	0	14,000	14,000	-	
Building Improvements	6200	0		0	-	Security Service added to other costs
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	5,279	1,000	6,279	5,780	
Admin. Equipment	4400	20,727	(15,000)	5,727	1,384	
Travel & Conference	5200	18,967		18,967	15,695	
Service Memberships/ Fees	5300	14,077		14,077	9,868	
Insurance 7200	5400	19,052		19,052	15,389	
Contracted Services	5800	22,084	25,000	47,084	13,927	
Contracted Services-Business Svc Fees	5800	83,772	3,378	87,150	-	
Communications	5900	11,000		11,000	4,022	
Equipment	6400	-		0		
<b>Health Services (Func. 3120 &amp;3140)</b>						
Contracted Services	5800	0		0	-	
<b>Food (Func. 3700)</b>						
Food Costs	4700	1,000		1,000	1,517	
<b>Administrative (Func.7191)</b>						
Contracted Services -auditors	5800	7,296		7,296	6,726	
<b>General Administration (Func.7200/7300)</b>						
District Oversight Fee (1% of LCFF Rev)	5800	34,193		34,193	-	
Business Services (3.5% of Rev)	5800	35,902	1,448	37,350	-	
<b>Fiscal Services (Func. 9200)</b>						
Special Education Professional Services		114,677		114,677	46,218	
<b>Total Expense</b>		<b>3,437,308</b>	<b>3,826</b>	<b>3,441,134</b>	<b>1,554,762</b>	Total Expense
<b>Revenue Less Expenses</b>		<b>435,056</b>	<b>556,808</b>	<b>991,864</b>	<b>(293,815)</b>	
<b>Carryover from Prior Year</b>		<b>639,725</b>	<b>-</b>	<b>639,725</b>		
Carryover as a Percentage of Total Expenses		18.6%		18.6%		
<b>Ending Balance/Future Carryover</b>		<b>1,074,781</b>		<b>1,631,589</b>		
Carryover as a Percentage of Total Expenses		31.3%		47.4%		
<b>Net Income (Revenue Less Expense)</b>		<b>435,056</b>		<b>991,864</b>		
<b>Net Income as a percentage of Total Revenue</b>		<b>11.2%</b>		<b>22.4%</b>		
<b>Extraordinary Items</b>						
One-time Expenditures		-		-		
One-time Funding Income		-	(422,764)	(422,764)		
<b>Total</b>		<b>-</b>	<b>(422,764)</b>	<b>(422,764)</b>		
<b>Net Income Adjusted for Extraordinary Items</b>		<b>435,056</b>		<b>569,100</b>		
<b>Adjusted Net Income as a percentage of Total Revenue</b>		<b>11.2%</b>		<b>12.8%</b>		



# WSCS Combined 2022-23 Financial Report as of 12/31/22

Category		Budget			Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp	
		(Annual)	(Annual)	(Annual)	Year-to-date	
<b>Revenue</b>						Current Projected LCFF ADA
State Aid Block Grant	8011	4,552,987	(956,160)	3,596,827	1,231,437	MHS-201.83/GHS-83.85/ECS-326.64
EPA	8012	154,312	984,406	1,138,718	467,374	Current Enrollment
In Lieu Prop Tax	8096	1,971,089	11,728	1,982,817	571,144	MHS-215/GHS-88/ECS-349
Lottery	8560	150,053	-	150,053	58,466	P-1 ADA MHS-201.67/GHS-86.94/ECS-328.06
Interest	8660	2,500	-	2,500	6,276	
Mandate Block Grant	8550	17,677	-	17,677	17,365	
One-time Funding	8550	-	952,430	952,430	379,001	Arts,Music & Instruct 203,786/Learning Recovery 218,978
State STRS Contribution on Behalf - Paper Transaction	7690-8590	162,137	-	162,137	-	
Universal Pre-K (Being returned)	6053-8590	-	-	-	79,746	Universal Pre-K (Being returned)
Other Local Revenue	8699	-	-	-	7,259	
SPED Revenue (6500)	8792	404,369	-	404,369	298,398	
<b>Total Revenue</b>		<b>7,415,124</b>	<b>992,404</b>	<b>8,407,528</b>	<b>3,116,466</b>	Total Revenue
Category		Budget			Actual	Comments
<b>Expenses</b>		(Annual)	(Annual)	(Annual)	Year-to-date	See school specific budget
Salaries (Certificated and Classified)		3,335,637	-	3,335,637	1,554,626	
Benefits (All Combined)		1,522,054	-	1,522,054	586,741	
<b>Total Salary &amp; Benefits</b>		<b>4,857,691</b>	<b>0</b>	<b>4,857,691</b>	<b>2,141,368</b>	
<b>Instructional (Func.1000)</b>	<b>Object Code</b>					
Textbooks and Core Curricula	4100	15,173	(3,500)	11,673	3,523	
Books and Ref Mat	4200	24,220	(3,000)	21,220	15,130	
Instructional Supplies (>\$500)	4300	213,995	(10,000)	203,995	162,013	
Instructional Equipment (\$500-\$4900)	4400	45,322	6,000	51,322	38,782	
Travel & Conference	5200	16,286	-	16,286	7,142	
Contracted Services	5800	165,501	20,000	185,501	162,867	
Communications	5900	19,721	-	19,721	8,488	
Equipment	6400	0	-	-	-	
<b>Building (Func. 8100)</b>						
Supplies	4300	22,512	(4,500)	18,012	14,910	
Equipment	4400	9,555	18,000	27,555	24,372	
Utilities	5500	27,521	(1,000)	26,521	17,601	
Rentals, Leases & Repairs	5600	160,200	(21,500)	138,700	84,302	
Custodial/Site Expense	5800	61,893	3,562	65,455	38,256	
Equipment	6400	0	-	-	-	
<b>Facilities Construct (Func. 8500)</b>						
Site Improvement	6100	80,000	21,500	101,500	-	
Building Improvements	6200	100,000	45,946	145,946	53,837	
<b>Administrative (Func. 2700)</b>						
Admin. Supplies	4300	9,929	4,500	14,429	12,851	
Admin. Equipment	4400	21,347	(14,900)	6,447	2,035	
Travel & Conference	5200	35,517	-	35,517	26,910	
Service Memberships/ Fees	5300	29,977	-	29,977	19,523	
Insurance	5400	36,241	-	36,241	29,594	
Contracted Services	5800	43,648	25,000	68,648	24,342	
Contracted Services-Business Svcs	5800	160,338	4,262	164,600	-	
Communications	5900	26,356	-	26,356	9,775	
Equipment	6400	0	-	-	-	
<b>Health Services (Func. 3140)</b>						
Contracted Services	5800	12,000	-	12,000	9,025	
<b>Food (Func. 3700)</b>						
Food Costs	4700	5,675	-	5,675	3,513	
<b>Administrative (Func.7100)</b>						
Contracted Services -auditors	5800	19,785	750	20,535	19,418	
<b>General Administration (Func.7200/7300)</b>						
District Oversight 1%	5800	66,784	-	66,784	-	
Business Services (3.5% of Rev)	5800	68,716	1,827	70,543	-	
<b>Fiscal Services (Func. 9200)</b>						
Special Education Professional Services	7141	157,297	-	157,297	46,506	
<b>Total Expense</b>		<b>6,513,200</b>	<b>92,947</b>	<b>6,606,147</b>	<b>2,976,083</b>	Total Expense
<b>Revenue Less Expenses</b>		<b>901,924</b>	<b>899,457</b>	<b>1,801,381</b>	<b>\$ 140,383</b>	
<b>Carryover from Prior Year</b>		<b>2,465,168</b>	<b>-</b>	<b>2,465,168</b>		
Carryover as a Percentage of Total Expenses		37.8%		37.3%		
<b>Ending Balance/Future Carryover</b>		<b>3,367,092</b>		<b>4,266,549</b>		
Carryover as a Percentage of Total Expenses		51.7%		64.6%		
<b>Net Income (Revenue Less Expense)</b>		<b>901,924</b>		<b>1,801,381</b>		
<b>Net Income as a percentage of Total Revenue</b>		<b>12.2%</b>		<b>21.4%</b>		
<b>Extraordinary Items</b>						
One Time Expenditures		180,000	51,496	231,496		
One-time Funding Income		-	(952,430)	(952,430)		
Total		180,000	(900,934)	(720,934)		
<b>Net Rev. Adjusted for Extraordinary Items</b>		<b>1,081,924</b>		<b>1,080,447</b>		
Adjusted Net Income as a percentage of Adj. Total Revenue		14.6%		12.9%		

**Western Sierra Charter Schools 2022-23**

**Governing Board Resolution**

**Board Designated Reserve Funds**

**Resolution #2022-2023-01**

WHEREAS, the Western Sierra Charter Schools Board of Directors desires to maintain a sound fiscal status for the organization now and in the future and to prepare for planned as well as unexpected costs; and

WHEREAS, diligently planning for future costs and setting aside funds for such costs is a prudent method for maintaining the organization's fiscal strength; and

WHEREAS, there have been multiple financial hardships including the COVID pandemic, retroactively implemented funding reductions, cash deferrals, and significant legislative changes that have affected WSCS operations over the last 5 years. In addition, inflation and a recession are forecast in the near to mid-term; and

WHEREAS, each of the schools has an urgent need for new or improved facilities and capital projects

NOW, THEREFORE BE IT RESOLVED,

That the Board has designated the following amounts as reasonable discretionary reserves to be considered as set aside for the following purposes:

- \$295,000 to mitigate the costs of various Economic Uncertainties. This amount is to be allocated \$95,000 to Mountain Home School, \$50,000 to Glacier High School, and \$150,000 to Endeavor Charter School.
- \$1,400,000 for facilities acquisition and/or capital projects costs. This amount is to be allocated \$1,000,000 to Mountain Home School, \$200,000 to Glacier High School, and \$200,000 to Endeavor Charter School.

These designations are at the Board's discretion and are not in response to any particular legal requirement or regulation, and as such, may be amended, canceled, or superseded as conditions warrant and the Board determines, at any time.

PASSED and ADOPTED by the Board of Directors of Western Sierra Charter Schools at a meeting held on January 10, 2023 by the following vote:

Ayes:

Noes:

## Discussion of Board Designated Reserves

### Total Unrestricted Reserves as of 6/30/22 (Based on Audited Financial Statements)

Reserve	MHS			GHS			ECS			WSCS	
	Amount	Percentage		Amount	Percentage		Amount	Percentage		Combined Balance	Percentage
Unrestricted And Unassigned Fund Balance	1,254,432	62.9%		312,341	30.7%		511,473	16.2%		2,078,246	33.7%
Total Expenditures	1,993,168			1,016,584			3,153,572			6,163,324	

### Potential Board-Designated Reserves

Reserve	MHS			GHS			ECS			WSCS	
	Amount	Percentage		Amount	Percentage		Amount	Percentage		Combined Balance	Percentage
Economic Uncertainties	95,000	4.8%		50,000	4.9%		150,000	4.8%		295,000	4.8%
Facilities Acquisition or Capitol Projects	1,000,000	50.2%		200,000	19.7%		200,000	6.3%		1,400,000	22.7%
Total Unassigned Reserves	159,432	8.0%		62,341	6.1%		161,473	5.1%		383,246	6.2%

**ARTS, MUSIC, & INSTRUCTIONAL MATERIALS BLOCK GRANT PLAN for  
Mountain Home School Charter, Glacier High School Charter, and Endeavor  
Charter School**

This local plan for the ARTS, MUSIC, & INSTRUCTIONAL MATERIALS BLOCK GRANT PLAN funds will be heard in a public meeting held on January 10, 2023 of the WSCS governing board before its adoption in a subsequent public meeting.

**Section I**

**Use of Funds:**

The funds from this grant will be used for any of the following:

Pursuant to Section 134(a) of Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) as amended by Section 56 of AB 185 (Chapter 571, Statutes of 2022), funds are available to:

1. Obtain standards-aligned professional development and instructional materials, in the following subject areas:
  - A. Visual and performing arts
  - B. World languages
  - C. Mathematics
  - D. Science, including environmental literacy
  - E. English language arts, including early literacy
  - F. Ethnic studies
  - G. Financial literacy, including the content specified in Section 51284.5 of the *California Education Code*
  - H. Media Literacy
  - I. Computer Science
  - J. History-social science
2. Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on de-escalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.
3. Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

4. Operational costs, including but not limited, to retirement and health care cost increases.
5. As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Pursuant to Section 134(c), local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of Section 134(a) and to support arts and music education programs.

## **Section II**

### **Availability of Funds:**

These funds are available from the 2022-23 school year through the 2025-26 school year and will be utilized within that allowable time frame unless extended or changed through applicable law or regulation.

## **Section III**

### **Reporting:**

The reporting for the use of these funds will be implemented according to the terms required by the California Department of Education.

Discussed in Public Board Meeting on: 1/10/23

Approved in Public Board Meeting on: TBD