

ReqPay05a

Payment Register

Scheduled 02/11/2026

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			Amazon Capital Services ,INC. (030156/1)							
			PO Box 035184							
			Seattle, WA 98124							
2025/26	02/03/26	R26-00014	OFFICE SUPPLIES - MS	1LXGGWV7-KP11 (1473818)	02/11/26	Submitted		29.02		29.02
	2026	(002395)	62-1100-0-1110-2700-4351-678-0000							

Total Invoice Amount 29.02 Check

AP Vendor	CharterSAFE (030117/1)	P.O. Box 969	Weimar, CA 95736
2025/26	03/01/26	R26-00031	MONTHLY (1473818)
			51571
			INSURANCE - HS
	2026	(000092)	62-0000-0-0000-7200-5450-000-0000
			Batchid
			Check Date
			PO# BPO26-00001
			Register #
Total Invoice Amount 2,322.00 Check			

AP Vendor	CRYSTAL SPRINGS WATER CO (000165/1)	PO BOX 3786	EUREKA, CA 95502
2025/26	01/22/26	R26-00038	WATER DELIVERY - (1473818)
			1220633
			HS - Acct 276
	2026	(001975)	62-0000-0-1110-8210-5531-000-0000
			Batchid
			Check Date
			PO# BPO26-00020
			Register #
Total Invoice Amount 50.00			

AP Vendor	CRYSTAL SPRINGS WATER CO (000165/1)	PO BOX 3786	EUREKA, CA 95502
2025/26	01/01/26	R26-00038	WATER DELIVERY - EQUIPRENT EC FEB26 (1473818)
			10.00
			HS - Acct 276
	2026	(001975)	62-0000-0-1110-8210-5531-000-0000
			Batchid
			Check Date
			PO# BPO26-00020
			Register #
Total Invoice Amount 10.00			

AP Vendor	CRYSTAL SPRINGS WATER CO (000165/1)	PO BOX 3786	EUREKA, CA 95502
2025/26	01/01/26	R26-00038	WATER DELIVERY - EQUIPRENT RT FEB26 (1473818)
			2.00
			HS - Acct 276
	2026	(001975)	62-0000-0-1110-8210-5531-000-0000
			Batchid
			Check Date
			PO# BPO26-00020
			Register #
Total Invoice Amount 2.00			

Direct Vendor	HENSEL'S ACE HARDWARE (000103/1)	884 9TH STREET	ARCATA, CA 95521
2025/26	02/04/26		Garbage can for lunch program (1473818)
			324320 HS
			25.76
			Submitted
			02/11/26
			25.76
Total Invoice Amount 62.00 Check			

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, Payment Status(s) IN ('3'), On Hold? = Y, Approval Batch Id(s) = 015528, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 02/11/2026 Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2025/26	02/04/26		HENSEL'S ACE HARDWARE (000103/1)	(continued)						
			Garbage can for lunch program	324320 HS (1473818) (continued)	02/11/26	Submitted		(continued)		
	2026	(001929)	62-0000-0-0000-3700-4310-678-0000							
*	2025/26	01/21/26	R26-00014 OFFICE SUPPLIES - MS	324320 MS (1473818)	02/11/26	Submitted		25.30		25.30
	2026	(002395)	62-1100-0-1110-2700-4351-678-0000							
	2025/26	01/26/26	R26-00042 MAINTENANCE	324509 (1473818)	02/11/26	Submitted		17.63		17.63
	2026	(000189)	62-0000-0-1193-8100-4310-000-0000							
				BatchId	Check Date	PO# BPO26-00024	Register #			
						<b>Total Invoice Amount</b>		<b>68.89</b>	<b>Check</b>	

AP Vendor	Pacific Paper Co. (030147/1)									
	2825 F ST									
	Eureka, CA 95501									
2025/26	01/26/26	R26-00054	OFFICE SUPPLIES - MS	244328 (1473818)	02/11/26	Submitted		52.91		52.91
	2026	(002395)	62-1100-0-1110-2700-4351-678-0000							
				BatchId	Check Date	PO# BPO26-00036	Register #			
						<b>Total Invoice Amount</b>		<b>52.91</b>	<b>Check</b>	

AP Vendor	SHRED AWARE (000082/1)									
	PO BOX 2911									
	MCKINLEYVILLE, CA 95519									
2025/26	01/28/26	R26-00061	PAPER SHREDDING -HS	72214 (1473818)	02/11/26	Submitted		92.74		92.74
	2026	(000195)	62-0000-0-1193-8100-5560-000-0000							
				BatchId	Check Date	PO# BPO26-00043	Register #			
						<b>Total Invoice Amount</b>		<b>92.74</b>	<b>Check</b>	

AP Vendor	TAYLOR, MIKE (030081/1)									
	2815 CLOVER WAY									
	ARCATA, CA 95521-5797									
2025/26	02/02/26	R26-00065	LUNCH / BREAKFAST - HS	1734 FEB HS (1473818)	02/11/26	Submitted		690.00		690.00
	2026	(000080)	62-0000-0-0000-3700-5800-000-0000							
				BatchId	Check Date	PO# BPO26-00047	Register #			

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, Payment Status(s) IN ('3'), On Hold? = Y, Approval Batch Id(s) = 015528, Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2025/26	02/02/26	R26-00066	LUNCH /	1734 FEB MS (1473818)	02/11/26	Submitted		990.00		990.00
			BREAKFAST - MS	(1473818)						
2026	(000081)	62-0000-0-0000-3700-5800-678-0000								

AP Vendor TAYLOR, MIKE (030081/1) (continued)

Check Date PO# BPO26-00048 Register #

Total Invoice Amount 1,680.00 Check

& Employee Also

AP Vendor	UBEO Business Services (030140/1) 3131 Esplanade Chico, CA 95973									
2025/26	02/03/26	R26-00069	COPIER CONTRACT	5159355	02/11/26	Submitted		102.03		102.03
			- MS - #CN30946-01	(1473818)						
2026	(001557)	62-0000-0-1110-2700-5637-678-0000								

Check Date PO# BPO26-00050 Register #

Total Invoice Amount 102.03 Check

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	4,409.39	536,364.58
		Difference 531,955.19

Number of Payments	13	
Number of Checks	8	\$4,409.39
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$4,409.39	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$4,409.39	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	5	
\$100 - \$499	1	
\$500 - \$999		
\$1,000 - \$4,999	2	
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

\*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

\* Number of payments to a different vendor 2

! Number of Prepaid payments

@ Number of Liability payments

& Number of Employee Also Vendors 1

? denotes check name different than payment name

F denotes Final Payment

Report Totals - Payment Count 13 Check Count 8 ACH Count 0 vCard Count 0 Total Check/Advice Amount \$4,409.39

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor Amazon Capital Services ,INC. (030156/1) PO Box 035184 Seattle, WA 98124										
2025/26	01/21/26	R26-00013	OFFICE SUPPLIES - HS	1HQF-YL1W-4R3H	02/11/26	Submitted		205.45		205.45
2026	(002394)	62-1100-0-1110-2700-4351-000-0000								
2025/26	02/05/26	R26-00019	TEXTBOOKS /BOOKS - HS	1V7C-CK1N-XG4L (1473976)	02/11/26	Submitted		19.98		19.98
2026	(000554)	62-6300-0-1110-1000-4110-000-0000								
AP Vendor ARCATATA UNITED METHODIST CHURCH (000112/1) 1761 ELEVENTH STREET ARCATATA, CA 95521								Total Invoice Amount	225.43	Check
2025/26	02/05/26	R26-00025	UTILITIES / CLEANING - HS	1076 (1473976)	02/11/26	Submitted		1,706.25		1,706.25
2026	(000191)	62-0000-0-1193-8100-5500-000-0000						1,706.25		
2026	(002401)	62-2600-0-1193-8100-5500-000-0000								
AP Vendor HUMBOLDT DEL NORTE LEAGUE (000196/1) C/O Denise Grinsell 164 Shaw Ave FERNDALE, CA 95536								Total Invoice Amount	1,706.25	Check
2025/26	09/30/25	R26-00090	FALL DUES & OFFICIALS - HS	510 (1473976)	02/11/26	Submitted		1,227.00		1,227.00
2026	(000215)	62-0000-0-1300-4200-5300-000-0000	Hold: Final Payment?							
2025/26	12/11/25	R26-00090	WINTER LEAGUE EXPENSES - HS	515 (1473976)	02/11/26	Submitted		1,996.00		1,996.00
2026	(000215)	62-0000-0-1300-4200-5300-000-0000	Hold: Final Payment?							
AP Vendor RECOLOGY ARCATATA (000005/1) P.O. BOX 188 555 VANCE AVE. SAMOIA, CA 95564								Total Invoice Amount	3,223.00	Check

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2025/26	01/31/26	R26-00059	GARBAGE - HS - ACCT 060835769	35354976 (1473976)	02/11/26	Submitted		138.75		138.75
	2026	(000195)	62-0000-0-1193-8100-5560-000-0000	Batchid		Check Date		PO# BPO26-00041	Register #	
2025/26	01/31/26	R26-00059	GARBAGE - HS - ACCT 060835769	35357052 (1473976)	02/11/26	Submitted		180.18		180.18
	2026	(000195)	62-0000-0-1193-8100-5560-000-0000	Batchid		Check Date		PO# BPO26-00041	Register #	
<b>Total Invoice Amount</b>								<b>318.93</b>	<b>Check</b>	

AP Vendor	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
RESTIF (030169/1) PO Box 3520 Eureka, CA 95549	2025/26	01/31/26	R26-00083	JANITORIAL 150553 SERVICES - HS (1473976)	02/11/26	Submitted		1,024.00		1,024.00
	2026	(000191)	62-0000-0-1193-8100-5500-000-0000	Batchid		Check Date		PO# BPO26-00057	Register #	
<b>Total Invoice Amount</b>								<b>1,024.00</b>	<b>Check</b>	

AP Vendor	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
TAYLOR, MIKE (030081/1) 2815 CLOVER WAY ARCATA, CA 95521-5797	2025/26	02/09/26	R26-00065	LUNCH / BREAKFAST - HS (1473976)	02/11/26	Submitted		880.00		880.00
	2026	(000080)	62-0000-0-0000-3700-5800-000-0000	Batchid		Check Date		PO# BPO26-00047	Register #	
2025/26	02/09/26	R26-00066	LUNCH / BREAKFAST - MS (1473976)	1735 FEB MS (1473976)	02/11/26	Submitted		1,270.00		1,270.00
	2026	(000081)	62-0000-0-0000-3700-5800-678-0000	Batchid		Check Date		PO# BPO26-00048	Register #	
<b>Total Invoice Amount</b>								<b>2,150.00</b>	<b>Check</b>	

& Employee Also

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	8,647.61	536,364.58
		Difference 527,716.97

Number of Payments	10	
Number of Checks	6	\$8,647.61
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$8,647.61	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$8,647.61	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	2
\$100 - \$499	
\$500 - \$999	4
\$1,000 - \$4,999	
\$5,000 - \$9,999	
\$10,000 - \$14,999	
\$15,000 - \$99,999	
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

\*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

* Number of payments to a different vendor	2
! Number of Prepaid payments	
@ Number of Liability payments	
& Number of Employee Also Vendors	1

? denotes check name different than payment name  
F denotes Final Payment

Report Totals - Payment Count 10 Check Count 6 ACH Count 0 vCard Count 0 Total Check/Advice Amount \$8,647.61

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor	2025/26	02/26/26	R26-00002	HS - STORAGE	2026 MARCH	Submitted		100.00		100.00
			1450 M STREET	ARCATA, CA 95521						
				HS - STORAGE	2026 MARCH	Submitted		100.00		100.00
				RENTAL	(1482294)					
				62-0000-0-1110-2700-5628-000-0000	BatchId	Check Date		PC# BPO26-00003		Register #

Total Invoice Amount 100.00 Check

AP Vendor	2025/26	02/26/26	R26-00001	HS - RENT	MARCH 26	Submitted		3,000.00		3,000.00
				ARCATA UNITED METHODIST CHURCH (000112/1)						
				1761 ELEVENTH STREET						
				ARCATA, CA 95521						
				62-0000-0-1110-2700-5612-000-0000	BatchId	Check Date		PC# BPO26-00002		Register #

Total Invoice Amount 3,000.00 Check

AP Vendor	2025/26	02/07/26	R26-00027	PHONE (HS)	1591031116	Submitted		693.40		693.40
				AT&T (000013/1)						
				PO BOX 5025						
				CAROL STREAM, IL 60197-5025						
				707-822-0861 / Acct#	(1482291)					
				831-001-4152 762						
				62-0000-0-1193-2700-5909-000-0000	BatchId	Check Date		PC# BPO26-00011		Register #

Total Invoice Amount 693.40 Check

AP Vendor	2025/26	02/14/26	R26-00034	WATER AND SEWER	21426	Submitted		138.91		138.91
				CITY OF ARCATA (000016/1)						
				736 F STREET						
				ARCATA, CA 95521						
				005859-003						
				62-0000-0-1193-8100-5530-678-0000	BatchId	Check Date		PC# BPO26-00016		Register #

Total Invoice Amount 138.91 Check

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor: COASTAL BUSINESS SYSTEMS INC. (000224/1)										
	2025/26	02/17/26	R26-00036	COPIER RENTAL	41302254	Submitted		391.10		391.10
				019-1825201-000	(1482291)					
				2026 (000165)	62-0000-0-1110-2700-5623-000-0000	391.10				
				2026 (002289)	62-1100-0-1110-2700-5623-000-0000	Check Date		PO# BFO26-00018		Register #
<b>Total Invoice Amount</b>								<b>391.10</b>	<b>Check</b>	
AP Vendor: Northcoast Educational Foundat (030143/1)										
	2025/26	02/26/26	R26-00074	RENT - MS	MAR2026	Submitted		4,500.00		4,500.00
				(1482294)						
				2026 (000164)	62-0000-0-1110-2700-5612-678-0000	Check Date		PO# BFO26-00053		Register #
<b>Total Invoice Amount</b>								<b>4,500.00</b>	<b>Check</b>	
AP Vendor: P G & E (000007/1)										
	2025/26	02/19/26	R26-00052	MS - ELECTRIC -	21926	Submitted		670.83		670.83
				5252397099-5	(1482291)					
				2026 (000193)	62-0000-0-1193-8100-5520-678-0000	Check Date		PO# BFO26-00034		Register #
<b>Total Invoice Amount</b>								<b>670.83</b>	<b>Check</b>	
AP Vendor: TAYLOR, MIKE (030081/1)										
	2025/26	02/16/26	R26-00066	LUNCH /	1736 FEB	Submitted		1,160.00		1,160.00
				BREAKFAST - MS	(1482291)					
				2026 (000081)	62-0000-0-0000-3700-5800-678-0000	Check Date		PO# BFO26-00048		Register #
<b>Total Invoice Amount</b>								<b>965.00</b>	<b>Check</b>	
AP Vendor: TAYLOR, MIKE (030081/1)										
	2025/26	02/16/26	R26-00065	LUNCH /	1736 FEBHS	Submitted		965.00		965.00
				BREAKFAST - HS	(1482291)					
				2026 (000080)	62-0000-0-0000-3700-5800-000-0000	Check Date		PO# BFO26-00047		Register #

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 015628,

Page Break by Check/Advice? = N, Zero? = Y)



Scheduled 02/26/2026

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
			& Employee Also					2,125.00	Check	
Total Invoice Amount										

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	11,619.24	441,524.51
		Difference
		429,905.27

Number of Payments	9	
Number of Checks	8	\$11,619.24
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount		\$11,619.24
Total Unpaid Sales Tax		\$0.00
Total Expense Amount		\$11,619.24
<b>CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS</b>		
\$0 - \$99	3	
\$100 - \$499	2	
\$500 - \$999	3	
\$1,000 - \$4,999		
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
	1	
? denotes check name different than payment name		
F denotes Final Payment		

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AP Vendor			US Bank (030168/1) P.O. Box 790428 St. Lois, MO 63179							
*	2025/26	02/18/26	R26-00077	ELOP LUNCHES	02/26/26	Submitted		60.17		60.17
				00085389 (1482342)						
				2026 (001933) 62-2600-0-1110-1000-4310-678-0000						
	2025/26	01/07/26	R26-00076	PHONE (MS)	02/26/26	Submitted		44.47		44.47
				011522026 (1482342)						
				707-825-1186 / ACCT						
				287347137825						
				2026 (000188) 62-0000-0-1193-2700-5909-678-0000						
*	2025/26	02/16/26	R26-00077	ELOP LUNCHES	02/26/26	Submitted		100.17		100.17
				034781 (1482342)						
				2026 (001933) 62-2600-0-1110-1000-4310-678-0000						
*	2025/26	02/13/26	R26-00014	OFFICE SUPPLIES - MS	02/26/26	Submitted		6.60		6.60
				037323 (1482342)						
				2026 (002395) 62-1100-0-1110-2700-4351-678-0000						
*	2025/26	02/16/26	R26-00077	ELOP SUPPLIES	02/26/26	Submitted		97.58		97.58
				040902 (1482342)						
				2026 (001933) 62-2600-0-1110-1000-4310-678-0000						
	2025/26	01/30/26	R26-00080	BREAKFAST - MS	02/26/26	Submitted		119.30		119.30
				125 11 9 30 MS BF (1482342)						
				2026 (001464) 62-0000-0-0000-3700-4710-678-0000						
*	2025/26	01/30/26	R26-00077	ELOP SNACKS	02/26/26	Submitted		37.47		37.47
				125 11 9 30 MS OFF (1482342)						
				2026 (001933) 62-2600-0-1110-1000-4310-678-0000						
	2025/26	02/18/26	R26-00080	BREAKFAST - MS	02/26/26	Submitted		90.88		90.88
				125 2 27 159 (1482342)						
				2026 (001464) 62-0000-0-0000-3700-4710-678-0000						
*	2025/26	02/06/26	R26-00013	OFFICE SUPPLIES - HS	02/26/26	Submitted		40.78		40.78
				125 61 02 40 HS OFF (1482342)						
				2026 (002394) 62-1100-0-1110-2700-4351-000-0000						
	2025/26	02/06/26	R26-00080	BREAKFAST - MS	02/26/26	Submitted		68.73		68.73
				125 61 02 40 MS BF (1482342)						
				2026 (001464) 62-0000-0-0000-3700-4710-678-0000						

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Payment Register

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Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
(continued)											
2025/26	02/06/26	R26-00080	BREAKFAST - MS	125 61 02 40 MS BF (1482342) (continued) BatchId	02/26/26	Submitted					
(continued)											
2025/26	02/06/26	R26-00014	OFFICE SUPPLIES - MS	125 61 02 40 MS OFF (1482342) BatchId	02/26/26	Submitted		48.47		48.47	
2025/26	01/26/26	R26-00087	WK COMP AUDIT FEES	1262026 (1482342) BatchId	02/26/26	Submitted		2,776.15		2,776.15	
2025/26	02/23/26	R26-00075	STATE COMP INSURANCE - THE HARTFORD	200468406136 (1482342) BatchId	02/26/26	Submitted		617.90		617.90	
2026		(001441)	- - - -9542- Hold: Final Payment?								
2025/26	02/06/26	R26-00010	INSTRUCTIONAL SUPPLIES - MS	4043811698018947 (1482342) BatchId	02/26/26	Submitted		5.15		5.15	
2025/26	01/28/26	R26-00019	TEXTBOOKS /BOOKS - HS	759861624 (1482342) BatchId	02/26/26	Submitted		72.27		72.27	
2025/26	02/06/26	R26-00054	Dishwasher Detergent/Sanitizer	M290785 (1482342) BatchId	02/26/26	Submitted		148.65		148.65	
2026		(000189)	62-0000-0-1193-8100-4310-000-0000								
Total Invoice Amount									4,334.74	Check	

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Difference
62	4,334.74	437,189.77
		441,524.51

Number of Payments	16	
Number of Checks	1	\$4,334.74
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$4,334.74	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$4,334.74	

**CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS**

\$0 - \$99	
\$100 - \$499	
\$500 - \$999	
\$1,000 - \$4,999	1
\$5,000 - \$9,999	
\$10,000 - \$14,999	
\$15,000 - \$99,999	
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

\*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

\* Number of payments to a different vendor 9  
 ! Number of Prepaid payments  
 @ Number of Liability payments  
 & Number of Employee Also Vendors  
 ? denotes check name different than payment name  
 F denotes Final Payment

**Northcoast Preparatory and Performing Arts Academy District Governing Board**  
**Tuesday, February 10, 2026**  
**NPA HS, Rm2**  
**1761 11<sup>th</sup> Street Arcata, CA 95521**

Minutes  
4:18pm

**1. Call to Order/Agenda**

Board Members present: Robert Ziemer, Rebecca Hall, Jessica Callahan, Jillian Sheppard

Others present: Amy Taylor, NPA Parent/Heron Booster; Adam Hess, Charter Director;  
Christy Ng, HCOE Liaison

1.1 Adopt the Agenda

It was moved by Robert Ziemer and seconded by Jillian Sheppard to adopt the agenda.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		

Motion carried, 4-0-0

1.2 Introduction of Guests

Introductions were made by all that were present.

**2. Consent Agenda**

2.1 Consideration of Approval of the Warrants for NPA

It was moved by Jillian Sheppard and seconded by Rebecca Hall to approve the warrants for NPA.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		

Motion carried, 4-0-0

2.2 Consideration of Approval of Minutes for the November 18th Board Meeting  
It was moved by Jillian Sheppard and seconded by Rebecca Hall to approve the minutes for January 13<sup>th</sup>.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		

Motion carried, 4-0-0

### 3. Public Comments on Items Not on the Agenda

3.1 Comments by the Public: Introduction of the guests were made.

### 4. Action Items to be Considered

#### 4.1 Consideration of Approval of LCAP Mid-year Report

The Charter Director shared the report with the board. The board asked clarifying questions and the director will get the answers to the board.

No action needed. This will be a discussion item in the future.

#### 4.2 Consideration of Approval of the Immigration Policy

The Charter Director shared the policy which was based on the CDE template. This covered all legally required aspects which were tailored to our school. It was shared that HCOE would provide further guidance and that any updates would be brought to the board in a future meeting.

A motion was made by Jillian Sheppard to accept the Immigration Policy. This was seconded by Robert Ziemer.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		

Motion carried, 4-0-0

#### 4.3 Consideration of Approval of the Comprehensive School Safety Plan

The board discussed changes to the policy, which were minimal. The immigration Policy will be added to this document that is available through our school website and at both campuses.

There was a motion made by Jessica Callahan to accept the Comprehensive School Safety Plan. This was seconded by Rebecca Hall.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		
Motion carried, 4-0-0		

#### 4.4 Consideration of Approval to Transfer Funds from CheddarUp to the Heron Boosters.

There was a motion to approve the transfer of funds made by Jillian Sheppard. This was seconded by Rebecca Hall.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		
Motion carried, 4-0-0		

#### 4.5 Consideration of Approval of Stipend for Reproductive Health

This position has most recently been filled by a vendor. The Charter Director proposed the stipend for the support provided by current staff who will be provided with curriculum.

There was motion to approve the stipends for reproductive health in the amounts of \$500 for the middle school and \$250 for the high school made by Jessica Callahan. This was seconded by Robert Ziemer.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		
Motion carried, 4-0-0		

#### 4.6 Consideration of Approval of Update to English Teacher FTE.

The Charter Director shared that our English Teacher was able to take on more hours this semester.

There was a motion to approve the English Teacher position FTE change made by Jillian Sheppard. This was seconded by Jessica Callahan.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		
Motion carried, 4-0-0		

#### 4.7 Consideration of Approval of Update to Middle School Coordinator FTE

The Charter Director shared that the Middle School Coordinator position had shifted and would include more teaching for the second semester. This change was discussed with the employee.

There was a motion to approve the update to the Middle School Coordinator position FTE change made by Jillian Sheppard and seconded by Jessica Callahan.

<u>Ayes</u>	<u>Noes</u>	<u>Absent</u>
Rebecca Hall		
Jessica Callahan		
Robert Ziemer		
Jillian Sheppard		
Motion carried, 4-0-0		

### 5. Discussion Items

#### 5.1 Criteria for International Trips

The board briefly discussed the goal to have this policy complete and ready for the start of the 2026-27 school year.

#### 5.2 Website Updates

The board discussed the plan to make sure that our website is current and up to date.

#### 5.3 Teacher Appreciation Lunch

There is a team that will be working on this appreciation lunch. It will happen later in the spring.

#### 5.4 SB740 Update

The Charter Director shared the status of this funding source. For now we do not qualify and no further action will be taken.

#### 5.5 Employee Sick Leave

There was discussion about record keeping and the method of sharing this information with employees.

#### 5.6 Update on Non-profit for Fundraising

There was discussion on the process and cost of starting this organization.

### 6. Reports

#### 6.1. Director's Report

The Charter Director shared updates on both middle and high school campuses, information about enrollment and upcoming dates.

### 7. Next Board Meeting

#### 7.1 Possible Agenda Items

Update on discussion with HDNL commissioner, update on immigration policy, Ashland Trip.

7.2 Next Board Meeting Date: March 10th at 4:15pm.

### 8. Adjournment at 6:25 pm

A motion to adjourn was made by Jessica Callahan with a second from Jillian Sheppard.

Ayes

Rebecca Hall

Jessica Callahan

Robert Ziemer

Jillian Sheppard

Motion carried, 4-0-0

Noes

Absent

## NPA Second Interim Notes

1st Interim 25-26 LCFF Calculator	2025-26	2026-27	2027-28
<b>Statutory COLA</b>	2.30%	2.41%	3.06%

### 2025-26

<b>REVENUE:</b>	1st Interim	2nd Interim	\$ Change
LCFF (Base/Suppl/EPA)	\$1,305,057	\$1,267,628	-\$37,429
Federal Revenues	\$34,894	\$34,850	-\$44
Other State Revenues	\$257,730	\$253,982	-\$3,748
Other Local Revenues	\$110,381	\$114,870	\$4,489
Total	\$1,708,062	\$1,671,330	-\$36,732

**LCFF:** Decrease due to actual enrollment and projected ADA being lower than what was projected at 1st Interim.

**Federal Revenues:** Net change related to updated revenue amounts for Title 1a and RLIS.

**Other State Revenues:** Decrease to lottery revenue related to ADA projections, and inclusion of the 24-25 ELOP audit penalty.

**Other Local Revenues:** Increased SPED revenue and additional stipends to be reimbursed by the foundation.

<b>EXPENSES:</b>	1st Interim	2nd Interim	\$ Change
Certificated Salaries	\$523,010	\$527,019	\$4,009
Classified Salaries	\$239,634	\$245,654	\$6,020
Employee Benefits	\$333,968	\$329,224	-\$4,744
Books and Supplies	\$99,743	\$100,442	\$699
Services	\$478,390	\$463,521	-\$14,869
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$2,668	\$2,668	\$0
Transfer Out (Cafeteria)	\$0	\$0	\$0
Total	\$1,677,413	\$1,668,528	-\$8,885

**Certificated Salaries:** Increased projection for timecard resource teacher.

**Classified Salaries:** Increased projection for ELOP timecard positions and additional athletic stipends.

**Employee Benefits:** Decrease due to updated and lower worker's comp rate.

**Books and Supplies:** Increase related to dishwasher purchase.

**Services:** Decreases to cleaning, survey, yearbook and legal services.

**2026-27**

<b>REVENUE:</b>	2nd Interim	2026-27	\$ Change
LCFF (Base/Suppl/EPA)	\$1,267,628	\$1,303,199	\$35,571
Federal Revenues	\$34,850	\$34,850	\$0
Other State Revenues	\$253,982	\$216,557	-\$37,425
Other Local Revenues	\$114,870	\$114,870	\$0
<b>Total</b>	<b>\$1,671,330</b>	<b>\$1,669,476</b>	<b>-\$1,854</b>

**LCFF:** Increase related to COLA. (flat projections for enrollment and ADA)

**Other State Revenues:** Decrease due to reduction in one-time revenues. (Spud Bug and LREBG)

<b>EXPENSES:</b>	2nd Interim	2026-27	\$ Change
Certificated Salaries	\$527,019	\$508,368	-\$18,651
Classified Salaries	\$245,654	\$249,836	\$4,182
Employee Benefits	\$329,224	\$324,234	-\$4,990
Books and Supplies	\$100,442	\$101,284	\$842
Services	\$463,521	\$470,063	\$6,542
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$2,668	\$2,668	\$0
Transfer Out	\$0	\$0	\$0
<b>Total</b>	<b>\$1,668,528</b>	<b>\$1,656,453</b>	<b>-\$12,075</b>

**Certificated Salaries:** Step/Column included. Unfortunately, the software did not project the full amount for the resource teacher creating a false reduction in certificated salaries. This only impacts RS 6500 and will be corrected moving forward.

**Classified Salaries:** Step/Column included. Increase created from FTE changes occurring after the beginning of the 25-26 school year.

**Employee Benefits:** Decrease related to changes in salaries. Projected STRS & PERS rates, and 7% increase for HW is included.

**Books & Supplies:** Increase related to cleaning supplies paid to the church being reduced in 25-26 to balance budget and meet reserves. Cleaning supplies resume at the original budgeted amount in 26-27.

**Services:** 5% increase for utilities and cafeteria services is included. 1x reductions to yearbook printing services and legal services in 25-26 were made to balance the budget. Yearbook services and legal services resume at the original budgeted amount in 26-27. Also, reduction due to 1x professional development budgeted in Spug Bug for 25-26.

**2027-28**

<b>REVENUE:</b>	2026-27	2027-28	\$ Change
LCFF (Base/Suppl/EPA)	\$1,303,199	\$1,339,735	\$36,536
Federal Revenues	\$34,850	\$34,850	\$0
Other State Revenues	\$216,557	\$216,557	\$0
Other Local Revenues	\$114,870	\$114,870	\$0
Total	\$1,669,476	\$1,706,012	\$36,536

**LCFF:** Increase related to COLA. (Flat projection for enrollment and ADA)

<b>EXPENSES:</b>	2026-27	2027-28	\$ Change
Certificated Salaries	\$508,368	\$508,798	\$430
Classified Salaries	\$249,836	\$250,187	\$351
Employee Benefits	\$324,234	\$325,972	\$1,738
Books and Supplies	\$101,284	\$101,284	\$0
Services	\$470,063	\$476,958	\$6,895
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$2,668	\$2,668	\$0
Transfer Out	\$0	\$0	\$0
Total	\$1,656,453	\$1,665,867	\$9,414

**Certificated Salaries:** Step/Column included.

**Classified Salaries:** Step/Column included.

**Employee Benefits:** Projected STRS & PERS rates, and 7% increase for HW is included.

**Services:** 5% increase for utilities and cafeteria services is included.



Proposal for  
Northcoast Preparatory and Performing Arts Academy  
Arcata, California

For the fiscal year ending June 30, 2026,  
plus optional renewals through June 30, 2028

***Submitted on March 5, 2026:***

By: Marcy Kearney, CPA  
619-270-8222  
mkearney@christywhite.com

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**APPENDIX:**

QUALITY CONTROL PEER REVIEW OPINION

March 5, 2026

Board of Directors  
Northcoast Preparatory and Performing Arts Academy  
Arcata, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to Northcoast Preparatory and Performing Arts Academy's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2026 (plus the two optional renewal periods through 2028).

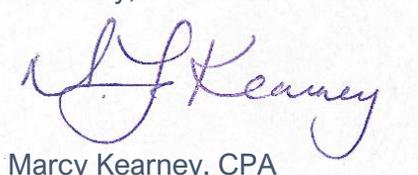
We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (4 charter schools), and International School of Monterey (an IB school with roughly 440 pupils). In 2024-25, we were providing services to over 150 nonprofit organizations with charter schools and 230+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

**CW will serve Northcoast Preparatory and Performing Arts Academy with our audit team of charter school nonprofit specialists.** For over 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 65 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

I, Marcy Kearney, CPA, have over 17 years of local education agency (LEA) audit experience. I am joined by founding partner, Christy White, CPA and CFE, and other Partners Heather Daud Rubio, CFE, Michael Ash, CPA, John Whitehouse, CPA, and Kyle Montgomery, CPA, plus several experienced auditors and staff. The partners and I have a great deal of interest and **commitment to providing excellent auditing services to Northcoast Preparatory and Performing Arts Academy.** Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me by phone at (619) 270-8222 or via email at [mkearney@christywhite.com](mailto:mkearney@christywhite.com). I would be happy to meet with you!

Sincerely,



Marcy Kearney, CPA  
Partner

348 Olive Street  
San Diego, CA  
92103

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

## EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Marcy Kearney, CPA, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for Northcoast Preparatory and Performing Arts Academy for the fiscal year ending June 30, 2026, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Marcy Kearney, CPA, Audit Partner of the charter school division and tax department, has over 17 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. Kearney will be accessible to Northcoast Preparatory and Performing Arts Academy when the audit is underway and lend her expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

## GENERAL INFORMATION – ABOUT CW

### LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)  
 Corporate Address: 348 Olive Street, San Diego, CA 92103  
 Telephone Number: 619-270-8222  
 Fax Number: 619-260-9085  
 Email Address: [cwhite@christywhite.com](mailto:cwhite@christywhite.com)  
 Website: [www.christywhite.com](http://www.christywhite.com)

### FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 25 years and now has 65 professionals, including eleven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 230 school districts, 15 county offices of education, 120+ Proposition 39 bonds, well over 100 State School Facilities Program (SFP) grant audits, and over 220 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

### FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

## GENERAL INFORMATION – ABOUT CW (CONT.)

### FIRM INDEPENDENCE

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with Northcoast Preparatory and Performing Arts Academy or its board members. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify Northcoast Preparatory and Performing Arts Academy.

### RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 25-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

### INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

## AUDIT STAFFING AND PERSONNEL

### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Marcy Kearney, CPA	Signing Partner
Lily Novoa, CPA	Quality Management
Amanda Long	In-Charge Auditor

### ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



**Audit Partner Marcy Kearney, CPA**, is a licensed CPA in California with over seventeen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos.



**Executive Senior Director, Lily Novoa, CPA**, has over thirteen years of public accounting experience. Lily brings expertise in both technical accounting and in professional staff development. Lily serves as the director of training and quality control for the firm ensuring audit teams deliver high quality results while fostering staff growth. Her role has made for a meaningful impact on clients and the firm’s long-term success. Lily holds a bachelor’s degree in business administration from California State University Humboldt and a master’s degree in accounting from Golden Gate University. Lily is a founding member and past president of the San Diego Rotaract Club and an active member in CalCPA. Lily recently relocated to Eureka, California.



**Director, Amanda Long** knows charter school business from both sides of the desk. She’s an experienced finance manager from a San Diego County charter school and is now an auditor with Christy White. Amanda enjoyed working as a Fiscal Manager, where she performed budget and fiscal services, including oversight of all business areas for the school, ensuring grant compliance, and filing interims and unaudited actuals with the authorizing district. Amanda previously worked for a large back-office provider where she performed fiscal services for multiple clients. Amanda is a graduate of Colorado State University, Global Aurora, CO, where she obtained a Master’s in Professional Accounting. Amanda also earned a Bachelor of Science Degree in Management, Computer Information Systems from Park University Parkville, MO. She is CPA eligible and currently completing the CPA examination testing requirements to apply for CPA licensure in California.

## AUDIT STAFFING AND PERSONNEL (CONT.)

### STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Continuing Education Event	Training Provider Organization
Annual California Charter School Conference	California Charter School Association (CCSA)
Annual California Charter School Conference	Charter Schools Development Center (CSDC)
Annual CASBO Conference, Attendance Accounting	California Association of School Business Officials (CASBO)
January, May, and Summer State Budget Workshops	School Services of California, Inc.
School Districts Conference, Not-for-Profit Organizations Conference	California Society of CPAs (CalCPA)
Annual Global Fraud Conference	Association of Certified Fraud Examiners (ACFE)
Single Audit Updates	American Institute of CPAs (AICPA)

### STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 65 professional employees, including eleven certified public accountants, and sufficient audit capacity to provide excellent audit services to Northcoast Preparatory and Performing Arts Academy.

### EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

## PAST PERFORMANCE

### SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included on the following page and below is a list of all charter schools in Northern Coastal California, including all charter school clients in Humboldt County. **References can be provided upon request.**

### LIST OF CHARTER SCHOOL CLIENTS IN THE NORTHERN COASTAL CALIFORNIA AREA

In addition to the charter schools listed below, we also audit several school districts in the area.

Charter School Non-Profit	County	Years Audited
Agnes J. Johnson Charter School	Humboldt	2020-21 through present
Alternatives in Action	Alameda	2024-25 through present
Amethod Public Schools (4 schools)	Alameda/Contra Costa	2023-24 through present
Antioch Charter Academies	Contra Costa	2023-24 through present
Bay Area Technology Charter School	Alameda	2021-22 through present
Bullis Charter School	Santa Clara	2022-23 through present
Charter School Association of Willits (2 schools)	Mendocino	2024-25 through present
Discovery Charter Schools (2 schools)	Santa Clara	2021-22 through present
East Bay Innovation Academy	Alameda	2014-15 to 2015-16 & 2023-24 to present
Escuela Popular del Pueblo (2 schools)	Santa Clara	2023-24 through present
Francophone Charter School of Oakland	Alameda	2023-24 through present
Gateway Public Schools (2 schools)	San Francisco	2022-23 through present
Griffin Technology Academies (4 schools)	Solano	2020-21 through present
Laurel Tree Charter School	Humboldt	2022-23 through present
Leadership Public Schools (3 schools)	Alameda/Contra Costa	2020-21 through present
Mission Preparatory School	San Francisco	2023-24 through present
New School of San Francisco	San Francisco	2019-20 through present
Oakland School for the Arts	Alameda	2023-24 through present
Pacific Community Charter School	Mendocino	2021-22 through present
Pacific View Charter School 2.0	Humboldt	2022-23 through present
Redwood Preparatory Charter School	Humboldt	2022-23 through present
River Montessori Charter School	Sonoma	2024-25 through present
River Oak Charter School	Mendocino	2024-25 through present
Ross Valley Charter School	Marin	2024-25 through present
San Carlos Charter Learning Center	San Mateo	2011-12 through present
Shanél Valley Academy	Mendocino	2021-22 through present
The Academy of Alameda	Alameda	2022-23 through present
The Foundation for Hispanic Education (3 schools)	Santa Clara	2022-23 through present
Three Rivers Charter School	Mendocino	2018-19 through present
Tree of Life Charter School	Mendocino	2018-19 through present
Tree of Life International Charter School	Mendocino	2023-24 through present
Uncharted Shores Academy	Del Norte	2022-23 through present
Unity Schools (2 schools)	Alameda	2022-23 through present
University Preparatory Academy	Santa Clara	2024-25 through present
Village Charter School	Sonoma	2020-21 through present
Yu Ming Charter School	Alameda	2018-19 through present

## PAST PERFORMANCE (CONT.)

### FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	Charter School Non-Profit	Charter School Non-Profit	Charter School Non-Profit
Achieve Charter Schools (2 schools)	Environmental Charter Schools (4 schools)	Larchmont Charter School	River Montessori Charter School
AeroSTEM Academy	Escuela Popular del Pueblo (2 schools)	Lashon Academy (2 schools)	River Oak Charter School
Agnes J. Johnson Charter School	Excelsior Charter School	Laurel Tree Charter School	Ross Valley Charter School
Allegiance STEAM Academy (2 schools)	Excelsior Charter School Corona-Norco	Leadership Public Schools (3 schools)	Samueli Academy
Alma Fuerte Public Charter School	Explore Academy	Learning by Design Charter School	San Carlos Charter Learning Center
Almond Acres Charter Academy	Extera Public Schools (2 schools)	Learning for Life Charter School	San Diego Global Vision Academy
Alternatives in Action	Feather River Charter School	Lennox Math, Science & Technology Academy	Santa Clarita Valley International School
Amethod Public Schools (5 schools)	Fenton Charter Public Schools (5 schools)	Libertas College Preparatory Charter School	School for Entrepreneurship & Technology (SET)
Antioch Charter Academies	Forest Charter School	Literacy First Charter School	Shade Canyon School
Astronaut José M. Hernandez Academy	Francophone Charter School of Oakland	Los Angeles Academy of Arts & Enterprise	Shanél Valley Academy
B.E.S.T Academy	Gateway Public Schools (2 schools)	Mission Preparatory School	SIATech Academy (2 schools)
Bay Area Technology Charter School	Goethe International Charter School	Monarch Learning Center	Sierra Expeditionary Learning School
Bitney Prep High Charter School	Golden Charter Academy	Monarch River Academy	SOAR Charter Academy
Bullis Charter School	Golden Eagle Charter School	Nevada City School of the Arts	Sparrow Academy
Capital College & Career Academy	Granite Mountain Charter School	NEW Academy Charter Schools (2 schools)	Steele Canyon High School
Capitol Collegiate Academy	Griffin Technology Academies (4 schools)	New Heights Charter School	STEM Preparatory Schools (3 schools)
Century Community Charter School	Harvest Ridge Cooperative Charter	New Hope Charter School	Suncoast Preparatory Academy
Charter School Association of Willits (2 schools)	Hawkings STEAM Charter School	New Los Angeles Charter Schools (3 schools)	Sycamore Creek Community Charter School
Chico Country Day School	High Tech High (16 schools)	New School of San Francisco	The Academies CMO (2 schools)
Children's Community Charter School	High Tech Los Angeles (2 schools)	North County Trade Tech High School	The Academy of Alameda (2 schools)
Clarksville Charter School	Howard Gardner Community Charter	Oakland School for the Arts	The Accelerated Schools (3 schools)
Clear Passage Educational Center	Hume Lake Charter School	Oasis Charter Public School	The Foundation for Hispanic Education (3 schools)
Clovis Global Academy	iLEAD Agua Dulce	Odyssey Charter Schools (2 schools)	The Palmdale Aerospace Academy
College Preparatory Middle School	iLEAD Hybrid	Orange County Academy of Sciences and Arts (3 schools)	Three Rivers Charter School
Collegiate Charter High School of Los Angeles	iLEAD Lancaster	Orange County Educational Arts Academy	Tree of Life Charter School
CORE Butte Charter School	iLEAD Online	Oxford Preparatory Academy (3 schools)	Tree of Life International Charter School
CORE Charter School	Ingenium Charter Schools (3 schools)	Pacific Community Charter School	Twin Ridges Home Study Charter School
Cottonwood Creek Charter School	Inland Leaders Charter School	Pacific View Charter School 2.0	Twin Rivers Charter School
Da Vinci RISE High	International School of Monterey	Pacoima Charter Elementary School	Uncharted Shores Academy
Da Vinci Schools (4 schools)	Irvine International Academy	Palisades Charter High School	Unity Schools (2 schools)
Discovery Charter Schools (2 schools)	John Muir Charter School	PazLo Education Foundation	University Preparation School at CSU Channel Islands
Dr. Lewis Dolphin Stallworth Sr. Charter School	Julian Charter Schools (6 schools)	Plumas Charter School	University Preparatory Academy
Dual Language Immersion North County	Kavod Elementary Charter School	Provisional Accelerated Learning Academy	Urban Discovery Schools
East Bay Innovation Academy	Kepler Neighborhood School	REACH Leadership Academy	Village Charter Academy
EJE Academies (2 schools)	Kidinnu Academy	Redwood Preparatory Charter School	Village Charter School
El Camino Real Charter High School	Kinetic Academy	Renaissance Arts Academy	Wildflower Open Classroom
Elevate Elementary School	Lake County International Charter School	Rising Sun Montessori	Yu Ming Charter School
Empower Generations	Lake View Charter School	River Islands Academies (4 schools)	Yuba River Charter School

## CAPACITY AND METHODOLOGY

### SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of Northcoast Preparatory and Performing Arts Academy (the nonprofit organization), including the charter school, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2026, with options to extend through 2028.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

### RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

### DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- |   |  |
|---|--|
| ➤ Cash receipting and cash management                       | ➤ Inventory and fixed assets             |
| ➤ Purchasing and accounts payable                           | ➤ Attendance and compliance reporting    |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting                    |
|   | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

## CAPACITY AND METHODOLOGY (CONT.)

### APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS). Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

### MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole. After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

### PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with school personnel and management, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, which includes the three stages of the audit process described on the following page.

## CAPACITY AND METHODOLOGY (CONT.)

### THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

#### Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

#### Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

#### Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

## CAPACITY AND METHODOLOGY (CONT.)

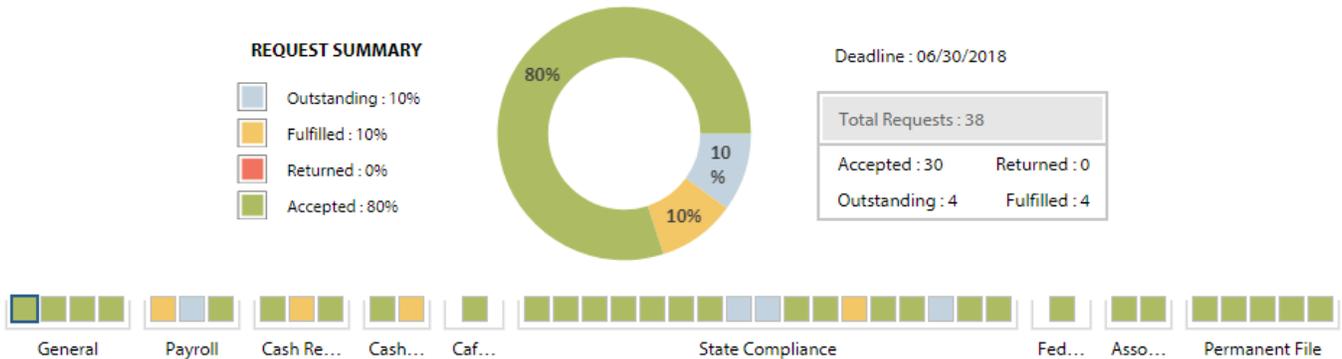
### LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit using a client-driven approach; either fully remote or a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



## STATEMENT OF WORK

### PROPOSED AUDIT TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
Late March – June	Audit planning; the test of internal controls and state compliance with school site personnel	25%
June – August	Tests of internal controls, state compliance testing with business staff	25%
Late August – November	Year-end fieldwork, depending on when books are closed	25%
October – early December	Reports drafted, reviewed, and finalized	20%
No later than December 15 <sup>th</sup>	Final audit reports distributed	5%
<b>Total</b>		<b>100%</b>

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items. Once the audit is completed, we will work on preparation of the tax returns (IRS Form 990/FTB Form 199), which will normally occur between January to May.

### ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2024-25 audit report to plan what we believe to be reasonable hours to complete the audit for the 2025-26 fiscal year.

<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>
<b>Planning, Supervision/Review</b>		<b>State Compliance Testing</b>	
Planning and Risk Assessment	4	Attendance	6
Supervision and Quality Control Review	5	Unduplicated LCFF Pupil Count	3
Contingencies/Subsequent Events	2	All Other Areas	8
Board Minutes	2	<b>Substantive Testing Areas</b>	
Correspondence (including Confirmations)	1	Assets (Cash, Receivables, etc.)	8
Entrance/Exit Conference	1	Liabilities (Accounts Payable, Loans, etc.)	5
<b>Internal Control Review/Transaction Testing</b>		Net Assets	1
Interviews and Risk Assessment	1	Revenues	8
Cash Disbursements & Payroll	6	Expenses	5
Cash Receipts	3	<b>Report Preparation and Review</b>	
Journal Entries	1	Audit Reports Review and Opinions	16
		Management Letters/Secretarial	4
		<b>Total Audit Hours</b>	<b>90</b>

Cont'd next col.

## PROPOSED FEES

### FEE STRUCTURE FOR NORTHCOAST PREPARATORY AND PERFORMING ARTS ACADEMY

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees currently increase per year at a rate of ten percent for Cost of Living Adjustment (COLA) as well as for the planned and expected increase in K-12 audit guide procedures applicable to charter schools. We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2025-26</u>	<u>(optional) 2026-27</u>	<u>(optional) 2027-28</u>
Partner	\$ 355	5	\$ 1,775	\$ 1,953	\$ 2,148
Director	275	10	2,750	3,025	3,328
Supervisor/Senior	220	20	4,400	4,840	5,324
Staff	160	50	8,000	8,802	9,679
Paraprofessional	110	5	550	605	666
		<u>90</u>			
<b>Total Audit Fees*</b>			<b>\$ 17,475</b>	<b>\$ 19,225</b>	<b>\$ 21,145</b>
<b>Tax Preparation Fees**</b>			2,000	2,000	2,000
<b>Total Professional Fees</b>			<b>\$ 19,475</b>	<b>\$ 21,225</b>	<b>\$ 23,145</b>

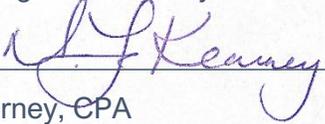
\*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$5,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$1,000,000 in Federal funds.

\*\*Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

We will enter into an agreement with Northcoast Preparatory and Performing Arts Academy in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the Northcoast Preparatory and Performing Arts Academy. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By:  \_\_\_\_\_  
 Name: Marcy Kearney, CPA

Title: Partner

Date: March 5, 2026



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**APPENDIX: QUALITY CONTROL PEER REVIEW OPINION**

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

December 22, 2023

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, Including compliance audits under the Single Audit Act.

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



# Grant Bennett Associates

A PROFESSIONAL CORPORATION



## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.



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bakertilly.com

February 24, 2026

Board of Directors  
c/o Adam Hess, Charter Director  
Northcoast Preparatory and Performing Arts Academy  
285 Bayside Road  
Arcata, CA 95521

Dear Mr. Hess:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of Northcoast Preparatory and Performing Arts Academy (the Organization, Client, you, your).

### **Services and Related Report**

We will audit the financial statements of the Organization as of and for the year ended June 30, 2026, and the related notes to the financial statements. Upon completion of our audit, we will provide the Organization with our audit report on the financial statements and supplementary information referred to below. If, for any reasons caused by or relating to the affairs or management of the Organization, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Schedule of Average Daily Attendance
- > Schedule of Instructional Time
- > Reconciliation of Charter School Unaudited Actuals Financial Report- Alternative Form With Audit Financial Statements

We will read the following other information accompanying the financial statements to identify any material inconsistencies with the audited financial statements; however, the other information will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information:

- > Organization

Our report does not include reporting on key audit matters.

Board of Directors  
c/o Adam Hess, Charter Director  
Northcoast Preparatory and Performing Arts Academy

February 24, 2026  
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## **Our Responsibilities and Limitations**

The objective of a financial statement audit is the expression of an opinion on the financial statements. The objective also includes reporting on:

- > Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.

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

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

We also will provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations and the provisions of grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.

As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- > Identify and assess the risks of material misstatement of the financial statements and supplementary information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- > 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplementary information that we have identified during the audit.
- > 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 and supplementary information, including the disclosures, and whether the financial statements and supplementary information represent the underlying transactions and events in a manner that achieves fair presentation.
- > Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Board of Directors  
c/o Adam Hess, Charter Director  
Northcoast Preparatory and Performing Arts Academy

February 24, 2026  
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Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statements presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the Organization and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management or those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards*.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, *Government Auditing Standards*, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

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## Management's Responsibilities

Our audit will be conducted on the basis that the Organization's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements and supplementary information in accordance accounting principles generally accepted in the United States of America;
- For the design, implementation, establishment, and maintenance of effective internal controls relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; and
- To provide us with:
  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
  - Additional information that we may request from management for the purpose of the audit; and
  - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

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

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

Management is responsible for (i) adjusting the financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize

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and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

### **Nonattest Services**

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Preparation of the financial statements
- > Preparation of the exempt from tax organization return

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with Baker Tilly US, LLP's or Baker Tilly Advisory Group, LP's performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.
- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

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### **Other Documents**

GAAS requires that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the financial statements, and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

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

The Organization may wish to include our report on these financial statements and supplementary information in a securities offering. You agree that the aforementioned audit report, or reference to Baker Tilly will not be included in such offering without our prior written permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate agreement.

We will provide copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and Confidential Information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes Confidential Information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Organization's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the Organization hereby authorizes us to do so.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

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### **Resolution of Disagreements**

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute then the parties agree that the Dispute shall be settled by binding arbitration to be initiated by the party seeking damages or other permitted relief in any form (the "Claimant"). The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the services in Dispute is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the Arbitration Rules for Professional Accounting and Related Disputes of the AAA (the "Rules") as amended and effective February 1, 2015, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. Any issue concerning the extent to which the Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a panel of three (3) arbitrators, with experience in accounting and auditing matters or resolving accounting and auditing matters. In the thirty (30) days after the arbitration is initiated, the parties shall attempt to mutually agree on the three (3) arbitrators, including one arbitrator who will serve as chair of the panel, and all of whom may be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. If the parties cannot agree on a panel of three (3) arbitrators within the thirty (30) day period, the three (3) arbitrators shall be selected according to Rules A-16(a) and (b) of the Rules except that the AAA shall send an identical list of fifteen (15) names to the parties to the arbitration. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrators upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrators shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any Dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrators shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrators shall be empowered to interpret the applicable statutes of limitations subject to the choice of law provision set forth herein.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

### **Limitation on Damages and Indemnification**

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this engagement letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent

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allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this engagement letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, the Organization personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

### **Timing and Fees**

Our estimated professional fees for these services will be \$31,800.

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence, and other out-of-pocket expenses related to the engagement.

Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. The Organization will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the Organization agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

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- Changes to the timing of the engagement initiated by the Organization, which may require the reassignment of our personnel.
- The Organization's failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate Organization records.
- Significant delays in responding to inquiries made of Organization personnel, or significant changes in Organization accounting policies or practices, or in the Organization's accounting personnel, their responsibilities, or their availability.
- Significant delays or errors in the draft financial statements and necessary schedules prepared by the Organization's personnel.
- Implementation of new general ledger software or a new chart of accounts by the Organization.
- Significant changes in the Organization's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within the Organization, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of the Organization's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Additional work for state compliance findings (if any)
- Circumstances beyond our control.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

No significant SAS's are outstanding.

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No significant FASB's are outstanding.

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share Confidential Information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your Confidential Information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your Confidential Information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory

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Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For Clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

Additionally, we may from time to time, and depending on the circumstances, use service providers(e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these service providers, but are committed to maintaining the confidentiality and security of your information.

Any additional services that may be requested and we agree to provide will be the subject of a separate engagement letter.

With respect to this Engagement Letter and any information supplied in connection with this Engagement Letter and designated by the disclosing party (the "Disclosing Party") as "Confidential Information" either by marking it as "confidential" prior to disclosure to the receiving party (the "Recipient") or, if such information is disclosed orally or by inspection, then by indicating to the Recipient that the information is confidential at the time of disclosure and confirming in writing to the Recipient, the confidential nature of the information within ten (10) business days of such disclosure, or is information which a reasonable person would deem to be confidential based on the nature of the information and the circumstances surrounding its disclosure, the Recipient agrees to: (i) protect the Confidential Information in the same manner in which it protects its Confidential Information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Engagement Letter; and (iii) reproduce Confidential Information only as required to perform its obligations under this Engagement Letter. This section shall not apply to information which is (a) publicly known, (b) already known to the Recipient, (c) disclosed to Recipient by a third party without restriction, (d) independently developed, or (e) disclosed pursuant to legal requirement or order, or as is required by regulations or professional standards governing the services performed. Subject to the foregoing, Baker Tilly may disclose Client's Confidential Information to its subcontractors and subsidiaries.

We may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the Organization, unless otherwise prohibited. In the event we are requested by the Organization or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the Organization, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

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We may be required to disclose Confidential Information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the Organization if disclosure of Confidential Information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course be happy to provide the Organization with any other services you may find necessary or desirable.

### **Other Matters**

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the Organization will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the Organization violates this nonsolicitation clause, the Organization agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Organization by Baker Tilly ("Online Offering") constitute the entire agreement between the Organization and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed

Board of Directors  
c/o Adam Hess, Charter Director  
Northcoast Preparatory and Performing Arts Academy

February 24, 2026  
Page 13

between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Organization's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Organization's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of California, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding the Engagement Letter, please contact Brenda Bock, the professional on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards. Brenda Bock is available at +1(858) 320-8969, or at [brenda.bock@bakertilly.com](mailto:brenda.bock@bakertilly.com).

Sincerely,



BAKER TILLY US, LLP

The services and terms as set forth in this Engagement Letter are agreed to by:

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Officer signature

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Title

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Date



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

November 14, 2024

To the Partners of Baker Tilly US, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the Firm) applicable to engagements not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

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

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Baker Tilly US, LLP has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP  
Minneapolis, Minnesota

### Certificate Of Completion

Envelope Id: 28A301BD-7280-41EB-859F-70B45FB113A8  
 Subject: Northcoast Preparatory & Performing Arts Academy Audit Eng Letter  
 Source Envelope:  
 Document Pages: 15  
 Certificate Pages: 5  
 AutoNav: Enabled  
 Envelopeld Stamping: Enabled  
 Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Delivered  
 Envelope Originator:  
 Baker Tilly Contracts  
 BakerTillyContracts@bakertilly.com  
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### Record Tracking

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 Holder: Baker Tilly Contracts  
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### Signer Events

A. Hess  
 ahess@northcoastprep.org  
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 anand.soni@bakertilly.com  
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 chris.thibodeau@bakertilly.com  
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps
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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Baker Tilly Advisory Group, LP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Baker Tilly Advisory Group, LP:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [jaclyn.smith@bakertilly.com](mailto:jaclyn.smith@bakertilly.com)

### **To advise Baker Tilly Advisory Group, LP of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [jaclyn.smith@bakertilly.com](mailto:jaclyn.smith@bakertilly.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from Baker Tilly Advisory Group, LP**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [jaclyn.smith@bakertilly.com](mailto:jaclyn.smith@bakertilly.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

### **To withdraw your consent with Baker Tilly Advisory Group, LP**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [jaclyn.smith@bakertilly.com](mailto:jaclyn.smith@bakertilly.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Baker Tilly Advisory Group, LP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Baker Tilly Advisory Group, LP during the course of your relationship with Baker Tilly Advisory Group, LP.