

**SUBJECT**

Late Report Submissions by Portfolio Schools

- a. Bingham Academy
- b. North Star Charter School
- c. The Academy

**APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5204(1)(e)  
I.C. §33-5209(C)(1)  
IDAPA 08.02.04.300.01-.04  
IDAPA 08.02.04.301  
PCSC Performance Certificate Sections 4 and 6

**BACKGROUND**

Idaho statute and administrative rule charge public charter school boards with responsibility and authority for the academic, operational, and financial performance of the schools they govern. Public charter schools must comply with statute, administrative rule, regulations policies, their performance certificates, and their authorizers' reasonable requests for additional information.

Charter school authorizers are charged with responsibility and authority to monitor the academic, operational, and financial outcomes of the public charter schools they authorize. Such monitoring should not unduly interfere with the autonomy of the public charter schools.

In recent months, three public charter schools authorized by the PCSC have failed to respond in a timely fashion to PCSC staff requests for required reports, public information requests, and/or requests for additional information.

**DISCUSSION**

In the course of oversight activities necessary for monitoring the academics, operations, and finances of PCSC portfolio schools, PCSC staff regularly requests information from schools, including:

1. Annual reports required by statute of all public charter schools, such as the annual, independent financial audit.
2. Annual reports required by the PCSC of all portfolio schools. These include a dashboard report, financial update, and mission-specific measure report (if applicable).

3. Additional reports required by the PCSC of certain schools based upon reason for concern. The most common examples of this include quarterly financial and/or enrollment updates.
4. Follow-up requests for documentation or clarification in response to the contents of reports previously submitted or other circumstances brought to staff's attention.

The number and scope of reports required by the PCSC has been minimized in recent years as the PCSC strives to focus on outcomes and the protection of school autonomy. However, a certain amount of clear and timely information remains necessary for the PCSC to fulfill its duty to protect students and taxpayers.

The vast majority of PCSC portfolio schools have responded in a timely and professional manner to PCSC reporting requirements, including follow-up queries. Some have expressed frustration with the time-consuming nature of the current financial reporting template; most of these have responded with understanding to the rationale behind the template format. PCSC staff is presently working with the ICSN toward development of a reporting format that will be more efficient and effective for all parties.

In recent months, however, a small number of schools have failed to respond to PCSC staff's requests for reports and/or clarifying information, despite multiple reminders and offers of assistance. In one case, the problem has extended to failure to respond to public information requests as required by law. Details of these situations are included with these materials.

**IMPACT**

The schools' failure to provide timely reports and responses will be reflected in the operational sections of their next annual reports.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff is concerned that schools' failure to provide timely responses to requests from the PCSC office negatively impacts both the schools and the PCSC.

**COMMISSION ACTION**

Information item only. Any action would be at the discretion of the PCSC.

## Excerpts of Relevant Statute, Administrative Rule, and Performance Certificate

### Idaho Statute

33-5204. NONPROFIT CORPORATION -- LIABILITY -- INSURANCE.[EFFECTIVE UNTIL JULY 1, 2018] (1) A public charter school shall be organized and managed under the Idaho nonprofit corporation act. The board of directors of a public charter school shall be deemed public agents authorized by a public school district, the public charter school commission, or the state board of education to control the public charter school, but shall function independently of any school board of trustees in any school district in which the public charter school is located or independently of the public charter school commission, except as provided in the charter. For the purposes of section [59-1302](#)(15), Idaho Code, a public charter school created pursuant to this chapter shall be deemed a governmental entity. Pursuant to the provisions of section [63-3622O](#), Idaho Code, sales to or purchases by a public charter school are exempt from payment of the sales and use tax. A public charter school and the board of directors of a public charter school are subject to the provisions of:

- (a) Sections [18-1351](#) through [18-1362](#), Idaho Code, on bribery and corrupt influence, except as provided by section [33-5204A](#)(2), Idaho Code;
  - (b) [Chapter 2, title 59](#), Idaho Code, on prohibitions against contracts with officers;
  - (c) [Chapter 7, title 59](#), Idaho Code, on ethics in government;
  - (d) [Chapter 23, title 67](#), Idaho Code, on open public meetings; and
  - (e) [Chapter 3, title 9](#), Idaho Code, on disclosure of public records;
- in the same manner that a traditional public school and the board of school trustees of a school district are subject to those provisions.

33-5209C. ENFORCEMENT -- REVOCATION -- APPEAL. (1) An authorized chartering entity shall continually monitor the performance and legal compliance of the public charter schools it oversees, including collecting and analyzing data to support ongoing evaluation according to the performance certificate. Every authorized chartering entity shall have the authority to conduct or require oversight activities that enable the authorized chartering entity to fulfill its responsibilities pursuant to the provisions of this chapter, including conducting appropriate inquiries and investigations, so long as those activities are consistent with the intent of this chapter, adhere to the terms of the performance certificate and do not unduly inhibit the autonomy granted to public charter schools.

### Idaho Administrative Rule

#### 300. PUBLIC CHARTER SCHOOL RESPONSIBILITIES

01. General. The governing board of a public charter school shall be responsible for ensuring that the public charter school is adequately staffed, and that such staff provides sufficient oversight over all public charter school operational and educational activities. In addition, the governing board of a public charter school shall be responsible for ensuring that the school complies with all

applicable federal and state education standards, as well as all applicable state and federal laws, rules and regulations, and policies. (3-20-14)

02. Compliance with Terms of Performance Certificate. The governing board of a public charter school shall be responsible for ensuring that the school is in compliance with the terms and conditions of the performance certificate approved executed in accordance with Section 33-5205B(1), Idaho Code. (3-20-14)

03. Annual Reports. The governing board of a public charter school must submit an annual audit of the fiscal operations as required in Section 33-5206(7), Idaho Code, and a copy of the public charter school's accreditation report. An authorized chartering entity may reasonably request that a public charter school provide additional information to ensure that the public charter school is meeting the terms of its performance certificate. (3-20-14)

04. Operational Issues. The governing board of the public charter school shall be responsible for promptly notifying its authorized chartering entity if it becomes aware that the public charter school is not operating in compliance with the terms and conditions of its performance certificate. Thereafter, the governing board of the public charter school shall also be responsible for advising its authorized chartering entity with follow-up information as to when, and how, such operational issues are finally resolved and corrected.

### **PCSC Performance Certificate**

#### **SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES**

- A. Oversight allowing autonomy.** The Authorizer shall comply with the provisions of Charter School Law and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School. The Authorizer's Role will be to evaluate the School's outcomes according to this Certificate and the Performance Framework rather than to establish the process by which the School achieves the outcomes sought.
- B. Charter School Performance Framework.** The Charter School Performance Framework ("Performance Framework") is attached and incorporated into this agreement as Appendix F. The Performance Framework shall be used to evaluate the School's academic, financial and operational performance, and shall supersede and replace any and all assessment measures, educational goals and objectives, financial operations metrics, and operational performance metrics set forth in the Charter and not explicitly incorporated into the Performance Framework. The specific terms, form and requirements of the Performance Framework, including any required indicators, measures, metrics, and targets, are determined by the Authorizer and will be binding on the School.
- C. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- F. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and

records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.

- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## **SECTION 6: SCHOOL FINANCE**

- A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the School Performance Framework incorporated into this contract as Appendix F.
- B. Financial Controls.** At all times, the Charter School shall maintain appropriate governance and managerial procedures and financial controls which procedures and controls shall include, but not be limited to: (1) commonly accepted accounting practices and the capacity to implement them (2) a checking account; (3) adequate payroll procedures; (4) procedures for the creation and review of monthly and quarterly financial reports, which procedures shall specifically identify the individual who will be responsible for preparing such financial reports in the following fiscal year; (5) internal control procedures for cash receipts, cash disbursements and purchases; and (6) maintenance of asset registers and financial procedures for grants in accordance with applicable state and federal law.
- C. Financial Audit.** The School shall submit audited financial statements from an independent auditor to the Authorizer no later than October 15 of each year.
- D. Annual Budgets.** The School shall adopt a budget for each fiscal year, prior to the beginning of the fiscal year. The budget shall be in the Idaho Financial Accounting Reporting Management Systems (IFARMS) format and any other format as may be reasonably requested by the Authorizer.

## **Bingham Academy: Summary of Late Reporting**

In June 2014, the PCSC directed Bingham Academy (BA) to provide quarterly financial reports through FY15.

In December 2015, the PCSC directed staff to provide the SDE with a written notice of concern because the PCSC had reason to believe that Bingham Academy would not remain fiscally sound for the remainder of its certificate term.

In March 2015, AdvancEd notified PCSC staff that BA will not be eligible to receive accreditation candidacy status during the 2014-15 school year. The school's readiness report indicated that BA was in need of improvement on 24 out of 35 indicators.

Direct PCSC requests and concern regarding BA's uncertain financial and operational status have resulted in staff's requests for information from the school.

Since November 2014, PCSC staff had made multiple attempts to gather information and documentation from the school in order to better understand its precarious financial and operational status. While many of these questions and requests were responded to adequately, others had to be reiterated multiple times over the course of many weeks. Some of the explanations provided remain unclear.

On two occasions, BA failed to respond to public information requests in accordance with public records law. The public information requests have now been responded to, but such responses were received 7 weeks (and in one case 17 weeks) after the original requests were made, despite multiple reminders.

## Tamara Baysinger

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**From:** Kirsten Pochop  
**Sent:** Monday, March 9, 2015 12:14 PM  
**To:** Tamara Baysinger  
**Subject:** FW: Additional budget questions and public information requests  
**Attachments:** BA Budget Questions 2 9 2015.docx

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**From:** Kirsten Pochop  
**Sent:** Monday, February 09, 2015 3:36 PM  
**To:** 'Pat Kolbet'  
**Subject:** Additional budget questions and public information requests

Dear Pat,

Thank you for your budget clarifications. We have a few more questions on the budget that are due to PCSC staff by **February 17, 2015 at 5:00 PM.**

You will also notice that we have included three public information requests. Per public records law, please respond to these in three days. Thank you.

Sincerely,

**Kirsten Pochop**  
Program Manager, Public Charter School Commission  
304 N. 8<sup>th</sup> St., Room 242  
Boise, ID 83702  
(208) 332-1585

## Bingham Academy Budget Submitted 2-5-2015 Questions

### Cash Flow:

1. Why did the transportation revenue for July change from \$176,606 in the budget submitted in November to \$154,432 in the current budget? (See also #2 under Budget below. If the revenue was actually received in July, how can that have changed?)
2. Did the loan approval get extended? According to the loan documentation provided in December 2014, the loan offer should expire on February 26, 2015. It appears that you are currently projecting that the loan will be accessed in March.

### Budget:

1. Why is the federal grant budgeted at \$350,960 for the fiscal year when officials with the federal government indicate that there is \$298,316 remaining in the total award?
2. Why are the YTD revenue actuals for base support, transportation, and other state support lower in the current budget than they were in the budget submitted in November 2014? (Revenue actuals shouldn't decrease, except in rare cases of refunds, because they are in the past.)
3. Why did the budgeted expenditures for purchased services increase by almost \$20,000 between the budget submitted in November and the most recent budget? What additional services will you be purchasing with these funds? Are these anticipated to be federal grant expenditures?

### Public Information Requests:

1. Following up on the request for documentation that PCSC staff made in December 2014, please provide written documentation of the decreased lease amount. The initial budget for the lease is \$15,000 greater than the projected expenditure.
2. As discussed in December 2014 when Bingham was in the process of finalizing the agreement, please provide a signed and dated transportation agreement, including payment schedule, between the BCCLC and BA/ISA.
3. Also, as discussed in December 2014, please provide any documentation (such as a service agreement or MOU) defining Mr. Ball's responsibilities and compensation, if any – whether from state, federal, or other sources – and BA/ISA.



## Tamara Baysinger

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**From:** Kirsten Pochop  
**Sent:** Monday, March 9, 2015 12:14 PM  
**To:** Tamara Baysinger  
**Subject:** FW: your recent list of questions

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**From:** Kirsten Pochop  
**Sent:** Friday, February 13, 2015 2:48 PM  
**To:** 'Fred Ball'; Pat Kolbet  
**Cc:** 'qweststinks@hotmail.com'; 'robbinscjr@msn.com'  
**Subject:** RE: your recent list of questions

Dear Fred,

Thank you for your email. We understand that your accreditation readiness visit took place this week and that preparation for these visits can be time consuming. However, please understand that we are only asking questions that require a sentence or two each in response. We are not requesting any changes or updates to the most recent budget submitted. Furthermore, in some cases, the information we're seeking was originally requested in November and December of 2014.

These requests are important because in order for the quarterly budget updates (which were requested by the PCSC) to be useful, we need to ensure their accuracy and completeness. Our questions are intended to offer you an opportunity to facilitate our understanding of the information you've submitted. We would appreciate receiving your responses to these questions before mid-April. Would March 2, 2015, be a manageable deadline for you?

In addition, please note that my February 9, 2015, email and attachment included a public records request that must be responded to in compliance with Idaho Public Records Law, 9-339(1). We recognize that the law allows ten working days to respond to this request. We appreciate your cooperation in this matter.

Sincerely,

**Kirsten Pochop**  
Program Manager, Public Charter School Commission  
304 N. 8<sup>th</sup> St., Room 242  
Boise, ID 83702  
(208) 332-1585

**From:** Fred Ball [<mailto:fball@bcclc.com>]  
**Sent:** Thursday, February 12, 2015 10:48 AM  
**To:** Kirsten Pochop; [milkmanreed@gmail.com](mailto:milkmanreed@gmail.com); Chris Yorgason; Pat Kolbet  
**Subject:** your recent list of questions

Kirsten,

In response to your recent round of questions, we are in the midst of completing our first accreditation site visit and have a great many important things to do. By this I do not mean to imply that your questions are unimportant, but your arbitrary deadline is not reasonable. We will be happy to address your questions and submit the information you requested in our next report due in April. April is a reasonable expectation and certainly will not change anything of significance. The commissioners and everyone else understands perfectly that Bingham Academy has some financial challenges to overcome. BA's financial status will not look any different for the present, no matter how many questions one asks. The problems BA faces will not be resolved overnight, but they will be resolved. Please be patient.

Fred

## Tamara Baysinger

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**From:** Tamara Baysinger  
**Sent:** Tuesday, March 10, 2015 12:10 PM  
**To:** Holly and Lacey Lilya; robbinscjr@msn.com; dianedodds54@gmail.com; chevymetal70@yahoo.com; tiff\_n\_bri@msn.com  
**Cc:** Fred Ball; Doug Owen; Doug Owen (doug.owen@binghamacademy.com)  
**Subject:** PIR and Inquiry Follow-up  
**Attachments:** BA\_PubInfoReq\_Follow-up.pdf

Good afternoon, BA Board Members,

Please find attached a letter in follow-up to our office's February 9, 2015, inquiries and public information request. Note that Chairman Reed has requested your attendance at the regular PCSC meeting on April 9, 2015, to discuss this matter. We realize that traveling to Boise represents a significant expense in both time and money, so you are welcome to attend by phone if you prefer.

As always, please don't hesitate to contact our office if you have any questions.

Sincerely,

Tamara L. Baysinger  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

304 North 8th Street, Room 242 • P.O. Box 83720 • Boise, ID 83720-037

208-332-1561 • Fax: 208-334-2632

e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)

March 10, 2015

Bingham Academy Board of Directors  
1350 Parkway Drive #18  
Blackfoot, ID 83221

Dear Bingham Academy Board of Directors:

I am writing in follow-up to the public information request and other inquiries that our office recently sent to Bingham Academy. The original request was e-mailed on February 9, 2015, and was reiterated in a second e-mail on February 13, 2015. To date, we have not received your answers to our queries or a response to the public information request.

The Public Charter School Commission (PCSC) expects timely and complete responses to staff requests and queries. Bingham Academy's failure to comply with Public Records Law will be reflected in the school's 2015 annual performance report. Additionally, Chairman Reed has asked that this matter be added to the PCSC's April 9, 2015, regular meeting agenda for discussion; he respectfully requests that Bingham's board members attend the meeting either in person or by phone.

Chairman Reed has also asked that you provide responses to our staff's original request and inquiries (reproduced below) in advance of the meeting. Information submitted to our office by March 26, 2015, can be included in the meeting materials. As we have indicated previously, we are only looking for clarification to better understand the financial update BA provided; we are not asking you to provide a revised version of the budget and cash flow at this time.

### Cash Flow:

1. Why did the transportation revenue for July 2014 change from \$176,606 in the budget submitted in November to \$154,432 in the current budget? (See also #2 under Budget below. If the revenue was actually received in July, how can that have changed?)
2. Did the loan approval get extended? According to the loan documentation provided in December 2014, the loan offer should expire on February 26, 2015. It appears that you are currently projecting that the loan will be accessed in March.

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Public Information Requests:

1. Following up on the request for documentation that PCSC staff made in December 2014, please provide written documentation of the decreased lease amount. The initial budget for the lease is \$15,000 greater than the projected expenditure.
2. As discussed in December 2014 when Bingham Academy was in the process of finalizing the agreement, please provide a signed and dated transportation agreement, including payment schedule, between the BCCLC and BA/ISA.
3. Also, as discussed in December 2014, please provide any documentation (such as a service agreement or MOU) defining Mr. Ball's responsibilities and compensation, if any – whether from state, federal, or other sources – and BA/ISA.

Additionally, we are concerned about the apparent absence of an employment contract between Bingham Academy and Dr. Fred Ball. According to your meeting minutes, Bingham's board moved in November 2014 to acknowledge Dr. Fred Ball as the Director of Bingham Academy. Pursuant to I.C. §33-5206(4) and I.C. §33-513, school administrators must be on a written contract in a form approved by the state superintendent of public instruction. Statute does not make exceptions for administrators who are volunteering their services. Compliance with this requirement is critical for the protection of both the school and Dr. Ball, as well as the students and taxpayers with whose data and funds you have been entrusted.

Your timely cooperation in these matters is greatly appreciated.

Sincerely,



Tamara L. Baysinger  
Public Charter School Commission Director

TLB/llb

cc: Alan Reed, PCSC Chairman  
Doug Owen, BA Administrator  
Fred Ball, BA Director

## Tamara Baysinger

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**From:** Tamara Baysinger  
**Sent:** Wednesday, March 18, 2015 4:06 PM  
**To:** Holly and Lacey Lilya; robbinscjr@msn.com; dianedodds54@gmail.com; chevymetal70@yahoo.com; tiff\_n\_bri@msn.com  
**Cc:** Fred Ball; doug.owen@binghamacademy.com; Doug Owen  
**Subject:** FW: PIR and Inquiry Follow-up  
**Attachments:** BA\_PubInfoReq\_Follow-up.pdf

Good afternoon, all,

I was sorry to receive word that it appears Bingham Academy will be ineligible for accreditation candidacy status until Fall 2015. As you know, this is a matter of potentially significant impact for your students and school. For this reason, it is likely to come up during the April 9, 2015, PCSC meeting, which Chairman Reed previously asked that you attend. My recommendation is that you be prepared to answer questions regarding your plans for addressing the indicators that the NWAC evaluators marked as in need of improvement, as well as other issues associated with the readiness review and its impact. You are welcome (but not required) to include a written response to this matter with any other materials you provide by the March 26, 2015, deadline provided in the letter attached to my March 10, 2015, email.

Regards,

Tamara Baysinger  
PCSC Director

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**From:** Tamara Baysinger  
**Sent:** Tuesday, March 10, 2015 12:10 PM  
**To:** Holly and Lacey Lilya; robbinscjr@msn.com; dianedodds54@gmail.com; chevymetal70@yahoo.com; tiff\_n\_bri@msn.com  
**Cc:** Fred Ball; Doug Owen; Doug Owen (doug.owen@binghamacademy.com)  
**Subject:** PIR and Inquiry Follow-up

Good afternoon, BA Board Members,

Please find attached a letter in follow-up to our office's February 9, 2015, inquiries and public information request. Note that Chairman Reed has requested your attendance at the regular PCSC meeting on April 9, 2015, to discuss this matter. We realize that traveling to Boise represents a significant expense in both time and money, so you are welcome to attend by phone if you prefer.

As always, please don't hesitate to contact our office if you have any questions.

Sincerely,

Tamara L. Baysinger  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702



## Kirsten Pochop

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**From:** Fred Ball <fball@bcclc.com>  
**Sent:** Friday, March 20, 2015 11:40 AM  
**To:** Tamara Baysinger; Kirsten Pochop; Adam Patrick; Diane Dodds; Holly Lilya; Jeff Robbins  
**Subject:** requested Bingham Academy materials  
**Attachments:** Response letter.pdf; BA loan.pdf; Ball Admin contract.pdf; bus agreement.pdf

Kirsten and Tamara,

Attached are copies of Bingham Academy's responses to your questions. With respect to your concern regarding accreditation, we are somewhat disappointed that we could not get it completed by the end of this year; however, unlike Odyssey, we did not stipulate a restrictive date in our performance certificated.

In talking with Dale Kleinart, he has chosen to waiting till fall in large part to include the 2014-2015 audit report and verify our financial viability. His comments to us have been of a positive nature and couched in "when" phrases not "if". You may have noted that his report grants us a two year window to complete the process; however, we plan to have everything completed as early as possible this fall.

Nonetheless, this will likely have a negative impact our ability to recruit new students, so we are taking a conservative approach to estimating our budget for next year. So far we have 56 returned Letters of Intent from our current students. We have 8 siblings listed on these, and 11 additional students signed up for the lottery. ISTCS has informed us of about 10 additional eighth graders interested in coming to BA, but we will budget for a lower number, to be safe.

You should also know that I plan to spend a great deal of my time at BA next year. BCCLC not only has another full time administrator, but also has 3 additional employees with administrative credentials. They are entirely capable of operating with minimal assistance from me.

If there is anything else you would like, please let us know.

Thanks,

Fred



## Kirsten Pochop

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**From:** Kirsten Pochop  
**Sent:** Friday, March 20, 2015 4:04 PM  
**To:** 'Fred Ball'  
**Subject:** RE: requested Bingham Academy materials

Dear Fred,

Thank you for these materials. We have not heard from Sean Williams. Could you please send me his email address?

Sincerely,

Kirsten

**From:** Fred Ball [mailto:fball@bcclc.com]  
**Sent:** Friday, March 20, 2015 11:40 AM  
**To:** Tamara Baysinger; Kirsten Pochop; Adam Patrick; Diane Dodds; Holly Lilya; Jeff Robbins  
**Subject:** requested Bingham Academy materials

Kirsten and Tamara,

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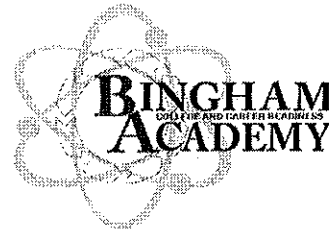
You should also know that I plan to spend a great deal of my time at BA next year. BCCLC not only has another full time administrator, but also has 3 additional employees with administrative credentials. They are entirely capable of operating with minimal assistance from me.

If there is anything else you would like, please let us know.

Thanks,

Fred

Bingham Academy #485  
1350 Parkway, Suite 18  
Blackfoot, ID 83221  
208-557-4003



March 17, 2015

Dear Commissioners and Staff:

We appreciate the consideration you have given us in your request for information. Our response is outlined below in parallel to the questions you asked.

**Cash Flow:**

1. The July dollar amount of \$176,606 was an estimate of our transportation reimbursement before school began; the recent dollar amount has been modified using cost projections based on year-to-date expenditures; hence the reduction to \$154,432. As you know, access to the specific categorical allocations for state foundations funds are not available to schools until the February Foundation Program Calculations are published on the State Secure Financial Site. Prior to this we are estimating specific categorical allocations, even though we know the total dollar amount from the state.
2. Attached is a copy of the signed documents for the \$154,000 loan. In order to alleviate the concerns you had previously expressed, we moved forward and closed the loan. You should also know that we will cover the first of the 3 loan payments from savings realized by not filling Mr. Owen's position. We will modify next year's contracts for Mr. Ball and Mr. Fisk as they pick up the slack.

**Budget:**

1. When the report was sent to the PCSC in October (10-1-2014), the amount of CSP money available at that time was \$350,960.00. When the PSCS requested information from DOE in late November or early December of 2014, the amount reported available to Bingham Academy was \$298,316.  
Several purchases were made between October 1, 2014 and December 1, 2014. They included student tablets (100), student printers (2), printer cartridges (a year's supply), monitors (30) for the computer lab, Google Play for education and LanSchool software, and some additional classroom furniture. These purchases reduced the funds available to Bingham Academy from \$350,960 on October 1, 2014 to \$298,316 on December 1, 2014.
2. There was a \$521.76 error (over) in our November YTD revenues for base support, transportation, and other state support. This was corrected in the February report.

Public Information Request:

1. In our original budget we had not accounted for the fact that we used Albertson Grant funds to cover most of the first 2 months of the lease. Hence, the general budget outlay was reduced in the February template. As an added protection, we discussed the possibility of modifying our lease with Mr. Sean Williams of the Woodbury Corporation. He assured us that they are willing to accept a reduced lease payment in the event that BA experiences a budget shortfall. We have asked him to send an email directly to you verifying this.
2. Attached is a copy of the signed Transportation Agreement between BA and BCCLC. The payment schedule is included under the "Sharing of costs" section.
3. Attached is a copy of the Administrator Contract for Mr. Ball. In accordance with I.C. 33-5206(4) and I.C. 33-513, this is the official, state-approved Administrator Contract form.

Sincerely,



Holly Lilya, Chair  
Bingham Academy Board of Directors

cc: Chris Yorgason  
Senator Steve Bair

## **North Star Charter School: Summary of Late Reporting**

Annual Financial Updates were due to the PCSC office from all PCSC portfolio schools on February 17, 2015. In December 2014, schools were provided with the required template and detailed instructions for its completion. In January 2015, a reminder was sent to all schools.

Between late January and late March 2015, PCSC staff communicated with NSCS about the report on multiple occasions, both by phone and email.

- NSCS received reminders on the following dates before the deadline:  
12/18/2014 and 1/20/15
- NSCS received reminders on the following dates after the deadline:  
2/19/2015, 3/9/2015, 3/24/2015, and 3/27/2015
- NSCS representatives spoke to PCSC staff on the following dates:  
2/19/2015 and 3/9/2015

The report was submitted on March 27, 2015, nearly six weeks after it was due.

## Tamara Baysinger

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**From:** Lorraine Byerly  
**Sent:** Thursday, December 18, 2014 12:05 PM  
**To:** Lorraine Byerly  
**Cc:** Kirsten Pochop  
**Subject:** Reminder: Annual Financial Report due 2/15  
**Attachments:** PCSC Financial Template- Budget and Cash Flow- May 2014.xlsx; INSTRUCTIONS- PCSC Financial Template- Budget and Cash Flow.pdf

Good morning,

This is just a reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which is attached to this reminder for your convenience. I have also attached "Instructions—PCSC Financial Template – Budget and Cash Flow" that you will need to utilize in completing the attached PCSC Budget & Cash Flow Template. **It is critical that the instructions are thoroughly read before beginning work on the template.**

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

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**From:** Lorraine Byerly  
**Sent:** Tuesday, January 20, 2015 11:46 AM  
**To:** Lorraine Byerly  
**Subject:** 2nd Reminder: Annual Financial Report due 2/15

Good morning,

This is a second reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which was sent to you in our December 18<sup>th</sup> reminder along with "Instructions—PCSC Financial Template – Budget and Cash Flow" that you need to utilize in completing the PCSC Budget & Cash Flow Template. As mentioned in our December 18<sup>th</sup> reminder, **it is critical that the instructions are thoroughly read before beginning work on the template.** If you need another copy of either the template or the instructions, please let me know.

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Kirsten Pochop

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**From:** Ellen Bates <ebates@northstarcharter.org>  
**Sent:** Thursday, February 19, 2015 11:50 AM  
**To:** Lorraine Byerly  
**Cc:** Kirsten Pochop  
**Subject:** FW: 2nd Reminder: Annual Financial Report due 2/15

Hi Lorrie,

Here is my information:

Ellen Bates  
North Star Charter School  
Clerk of the Board/Accountant  
839 N Linder Rd  
Eagle, ID 83616  
208-366-8329  
[ebates@northstarcharter.org](mailto:ebates@northstarcharter.org)

If you could please send me any emails with regard to financial and budget information, I would appreciate it.

Thanks,  
Ellen

**From:** Chris and Sally [mailto:[bugleme3@cablone.net](mailto:bugleme3@cablone.net)]  
**Sent:** Wednesday, January 21, 2015 11:33 AM  
**To:** Bates, Ellen; George Coburn  
**Subject:** Fwd: 2nd Reminder: Annual Financial Report due 2/15

----- Forwarded message -----

**From:** **Lorraine Byerly** <[Lorraine.Byerly@osbe.idaho.gov](mailto:Lorraine.Byerly@osbe.idaho.gov)>  
**Date:** Tue, Jan 20, 2015 at 11:45 AM  
**Subject:** 2nd Reminder: Annual Financial Report due 2/15  
**To:** Lorraine Byerly <[Lorraine.Byerly@osbe.idaho.gov](mailto:Lorraine.Byerly@osbe.idaho.gov)>

Good morning,

This is a second reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which was sent to you in our December 18<sup>th</sup> reminder along with "Instructions—PCSC Financial Template – Budget and Cash Flow" that you need to utilize in completing the PCSC Budget & Cash Flow Template. As mentioned in our December 18<sup>th</sup> reminder, **it is critical that the instructions are thoroughly read before beginning work on the template.** If you need another copy of either the template or the instructions, please let me know.

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
[\(208\) 332-1561](tel:(208)332-1561)  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)



## Kirsten Pochop

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**From:** Lorraine Byerly  
**Sent:** Thursday, February 19, 2015 12:23 PM  
**To:** ebates@northstarcharter.org  
**Cc:** Kirsten Pochop; Tamara Baysinger  
**Subject:** FW: Reminder: Annual Financial Report due 2/15  
**Attachments:** PCSC Financial Template- Budget and Cash Flow- May 2014.xlsx; INSTRUCTIONS- PCSC Financial Template- Budget and Cash Flow.pdf

Ellen,

I am sorry to hear that you have been out for medical problems for a couple of months. I hope you are restored to health.

I am forwarding the email we sent in December since it contains language regarding the instructions. The Instructions and the template should also forward as well. If the attachments do not forward, please let me or Kirsten know.

I will add your name to North Star's contacts.

Sincerely,

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

---

**From:** Lorraine Byerly  
**Sent:** Thursday, December 18, 2014 12:02 PM  
**To:** Lorraine Byerly  
**Cc:** Tamara Baysinger  
**Subject:** Reminder: Annual Financial Report due 2/15

Good morning,

This is just a reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which is attached to this reminder for your convenience. I have also attached "Instructions—PCSC Financial Template – Budget and Cash Flow" that you will need to utilize in completing the attached PCSC Budget & Cash Flow Template. **It is critical that the instructions are thoroughly read before beginning work on the template.**

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission

(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

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**From:** Lorraine Byerly  
**Sent:** Monday, March 9, 2015 9:29 AM  
**To:** Lorraine Byerly  
**Cc:** Kirsten Pochop  
**Subject:** Past Due Annual Financial Report

Good morning,

You are receiving this correspondence because we did not receive your school's annual financial report that was due on February 15, 2015. Your school's annual financial report was to be submitted to us on the PCSC Budget & Cash Flow Template, copies of which were sent to you in our December 18<sup>th</sup> and January 20<sup>th</sup> reminders of the February 15<sup>th</sup> deadline.

Would you, therefore, upon receipt of this email, either please forward the completed annual financial report to us or get in touch with us regarding the status of your school's financial report. You are welcome to contact me at my email or phone number listed below or you can contact Kirsten Pochop at (208) 332-1585 or [kirsten.Pochop@osbe.idaho.gov](mailto:kirsten.Pochop@osbe.idaho.gov). If you already sent your school's annual financial report to us, and we are sending this to you in error, please let us know.

As always, your cooperation is very much appreciated.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

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**From:** Lorraine Byerly  
**Sent:** Monday, March 9, 2015 9:53 AM  
**To:** 'gcoburn@northstarcharter.org'  
**Subject:** FW: Reminder: Annual Financial Report due 2/15  
**Attachments:** PCSC Financial Template- Budget and Cash Flow- May 2014.xlsx; INSTRUCTIONS- PCSC Financial Template- Budget and Cash Flow.pdf

Mr. Coburn,

Attached are the template and instructions that I forwarded to North Star Charter School on December 18<sup>th</sup> and January 20<sup>th</sup>. I also sent a copy of the template and instructions to Ellen Bates on February 19<sup>th</sup>.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

---

**From:** Lorraine Byerly  
**Sent:** Thursday, December 18, 2014 12:02 PM  
**To:** Lorraine Byerly  
**Cc:** Tamara Baysinger  
**Subject:** Reminder: Annual Financial Report due 2/15

Good morning,

This is just a reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which is attached to this reminder for your convenience. I have also attached "Instructions—PCSC Financial Template – Budget and Cash Flow" that you will need to utilize in completing the attached PCSC Budget & Cash Flow Template. **It is critical that the instructions are thoroughly read before beginning work on the template.**

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Kirsten Pochop

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**From:** Tamara Baysinger  
**Sent:** Tuesday, March 24, 2015 9:48 AM  
**To:** dan.hullinger@yahoo.com; roy.ledesma@gmail.com; millerjc@cableone.net; sherawn.reberry@idla.k12.id.us; wjrussell@nnu.edu; bugleme3@cableone.net; Dukelow, Bruce  
**Cc:** gcoburn@northstarcharter.org; Kirsten Pochop  
**Subject:** Financial Report Overdue - Immediate Response Requested

Dear NSCS Board of Directors:

I am writing because our office still has not received your annual financial update, which was due February 17, 2015, using the PCSC's budget and cash flow template. We have sent multiple reminders, provided detailed, written instructions, and made repeated offers of assistance both before and after the February 17 due date.

We realize that the report is time consuming and that the format is new to you, as a recent transfer from your district authorizer. We are working on a more efficient reporting format for future use. However, this is the format PCSC has asked schools to use for the time being, as it provides information that is not available through the other types of budget reports that you submit to the SDE.

The PCSC expects all schools in its portfolio to provide timely and complete responses to authorizer requests and queries. Please provide the completed budget and cash flow template no later than 5:00 p.m. on Thursday, March 26, 2015. If we have not received the document by that time, your attendance at the PCSC's April 9, 2015, will be requested in order to address this matter.

If you have questions regarding how to complete the report, please don't hesitate to contact Kirsten at 332-1585.

Sincerely,

**Tamara L. Baysinger**  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583

## Kirsten Pochop

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**From:** Tamara Baysinger  
**Sent:** Friday, March 27, 2015 8:03 AM  
**To:** George Coburn  
**Cc:** dan.hullinger@yahoo.com; roy.ledesma@gmail.com; millerjc@cableone.net; sherawn.reberry@idla.k12.id.us; wjrussell@nnu.edu; bugleme3@cableone.net; Dukelow, Bruce; ebates@northstarcharter.org  
**Subject:** RE: Financial Report Overdue - Immediate Response Requested

Good morning, all,

I'm afraid the document submitted yesterday evening does not meet the requirement for the financial update that was due February 17. The template format is more extensive (note especially the availability of tabs within the template for different funds). Additionally, one of the primary purposes of the February update is to enable us to evaluate a school's status mid-year. Unfortunately, your cash flow from last fall is not helpful in fulfilling this purpose.

I understand that George has been out of town. Is it your intention to submit the completed template by this evening? If so, please take care that it is completed accurately and thoroughly. Be advised that it is common for us to follow up with a few questions, particularly as new (or new-to-us) schools become familiar with the template. Remember to read the instruction sheet thoroughly, as it will help you avoid some common errors and resultant frustration.

Finally, we would appreciate the NSCS board's attendance (either in person or by phone) at the April 9, 2015, PCSC meeting to address the matter of late reporting before it becomes a significant issue. It is our hope that we can move forward in a mutually respectful and beneficial relationship.

Kind regards,

**Tamara L. Baysinger**  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583

---

**From:** George Coburn <gcoburn@northstarcharter.org>  
**Sent:** Thursday, March 26, 2015 5:00 PM  
**To:** Tamara Baysinger  
**Cc:** Jim Miller; ebates@northstarcharter.org  
**Subject:** RE: Financial Report Overdue - Immediate Response Requested

Please find enclosed the budget template in the same form we submitted with the 2015 budget information. The cash flow for 2015 was submitted as part of the charter transfer

---

**From:** Tamara Baysinger [mailto:[Tamara.Baysinger@osbe.idaho.gov](mailto:Tamara.Baysinger@osbe.idaho.gov)]  
**Sent:** Tuesday, March 24, 2015 9:48 AM

**To:** [dan.hullinger@yahoo.com](mailto:dan.hullinger@yahoo.com); [roy.ledesma@gmail.com](mailto:roy.ledesma@gmail.com); [millerjc@cableone.net](mailto:millerjc@cableone.net); [sherawn.reberry@idla.k12.id.us](mailto:sherawn.reberry@idla.k12.id.us); [wjrussell@nnu.edu](mailto:wjrussell@nnu.edu); [bugleme3@cableone.net](mailto:bugleme3@cableone.net); Dukelow, Bruce  
**Cc:** [gcoburn@northstarcharter.org](mailto:gcoburn@northstarcharter.org); Kirsten Pochop  
**Subject:** Financial Report Overdue - Immediate Response Requested

Dear NSCS Board of Directors:

I am writing because our office still has not received your annual financial update, which was due February 17, 2015, using the PCSC's budget and cash flow template. We have sent multiple reminders, provided detailed, written instructions, and made repeated offers of assistance both before and after the February 17 due date.

We realize that the report is time consuming and that the format is new to you, as a recent transfer from your district authorizer. We are working on a more efficient reporting format for future use. However, this is the format PCSC has asked schools to use for the time being, as it provides information that is not available through the other types of budget reports that you submit to the SDE.

The PCSC expects all schools in its portfolio to provide timely and complete responses to authorizer requests and queries. Please provide the completed budget and cash flow template no later than 5:00 p.m. on Thursday, March 26, 2015. If we have not received the document by that time, your attendance at the PCSC's April 9, 2015, will be requested in order to address this matter.

If you have questions regarding how to complete the report, please don't hesitate to contact Kirsten at 332-1585.

Sincerely,

**Tamara L. Baysinger**  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583

## Tamara Baysinger

---

**From:** George Coburn <gcoburn@northstarcharter.org>  
**Sent:** Friday, March 27, 2015 4:01 PM  
**To:** Tamara Baysinger  
**Cc:** Jim Miller  
**Subject:** RE: Financial Report Overdue - Immediate Response Requested  
**Attachments:** 3-26-15 PCSC Financial Template- Budget and Cash Flow- EB. gc.xlsx

Tamara, please find enclosed the budget and cash flow workbook. The tabs we have used are the same as we used last fall. The active tabs are as follows”

- Summary
- General 100
- 24X (State Sp)
- 245
- 310 Bond
- Cash Flow Summary
- Cash Flow Details

Please let me know if there is anything missing.

I want to apologize for any inconvenience this delay may have caused, we have been working short handed for the past couple of months, as Ellen Bates has been out on extended sick leave. That said, we should have been more timely. We want to make sure we are both on the same page and are making life at the Charter Commission less difficult.

Please call me and we can discuss any items you have questions on.

Thanks again for your understanding.

George Coburn

PS: The only dates we could not change due to workbook protection was the beginning balance dates, all of which are July 1, 2014.

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**From:** Tamara Baysinger [mailto:[Tamara.Baysinger@osbe.idaho.gov](mailto:Tamara.Baysinger@osbe.idaho.gov)]  
**Sent:** Friday, March 27, 2015 8:03 AM  
**To:** George Coburn  
**Cc:** [dan.hullinger@yahoo.com](mailto:dan.hullinger@yahoo.com); [roy.ledesma@gmail.com](mailto:roy.ledesma@gmail.com); [millerjc@cableone.net](mailto:millerjc@cableone.net); [sherawn.reberry@idla.k12.id.us](mailto:sherawn.reberry@idla.k12.id.us); [wjrussell@nnu.edu](mailto:wjrussell@nnu.edu); [bugleme3@cableone.net](mailto:bugleme3@cableone.net); Dukelow, Bruce; [ebates@northstarcharter.org](mailto:ebates@northstarcharter.org)  
**Subject:** RE: Financial Report Overdue - Immediate Response Requested

Good morning, all,

I'm afraid the document submitted yesterday evening does not meet the requirement for the financial update that was due February 17. The template format is more extensive (note especially the availability of tabs within the template for different funds). Additionally, one of the primary purposes of the February update is to enable us to evaluate a school's status mid-year. Unfortunately, your cash flow from last fall is not helpful in fulfilling this purpose.



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Finally, we would appreciate the NSCS board's attendance (either in person or by phone) at the April 9, 2015, PCSC meeting to address the matter of late reporting before it becomes a significant issue. It is our hope that we can move forward in a mutually respectful and beneficial relationship.

Kind regards,

**Tamara L. Baysinger**  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583

---

**From:** George Coburn <[gcoburn@northstarcharter.org](mailto:gcoburn@northstarcharter.org)>  
**Sent:** Thursday, March 26, 2015 5:00 PM  
**To:** Tamara Baysinger  
**Cc:** Jim Miller; [ebates@northstarcharter.org](mailto:ebates@northstarcharter.org)  
**Subject:** RE: Financial Report Overdue - Immediate Response Requested

Please find enclosed the budget template in the same form we submitted with the 2015 budget information. The cash flow for 2015 was submitted as part of the charter transfer

---

**From:** Tamara Baysinger [mailto:[Tamara.Baysinger@osbe.idaho.gov](mailto:Tamara.Baysinger@osbe.idaho.gov)]  
**Sent:** Tuesday, March 24, 2015 9:48 AM  
**To:** [dan.hullinger@yahoo.com](mailto:dan.hullinger@yahoo.com); [roy.ledesma@gmail.com](mailto:roy.ledesma@gmail.com); [millerjc@cableone.net](mailto:millerjc@cableone.net); [sherawn.reberry@idla.k12.id.us](mailto:sherawn.reberry@idla.k12.id.us); [wjrussell@nnu.edu](mailto:wjrussell@nnu.edu); [bugleme3@cableone.net](mailto:bugleme3@cableone.net); Dukelow, Bruce  
**Cc:** [gcoburn@northstarcharter.org](mailto:gcoburn@northstarcharter.org); Kirsten Pochop  
**Subject:** Financial Report Overdue - Immediate Response Requested

Dear NSCS Board of Directors:

I am writing because our office still has not received your annual financial update, which was due February 17, 2015, using the PCSC's budget and cash flow template. We have sent multiple reminders, provided detailed, written instructions, and made repeated offers of assistance both before and after the February 17 due date.

We realize that the report is time consuming and that the format is new to you, as a recent transfer from your district authorizer. We are working on a more efficient reporting format for future use. However, this is the format PCSC has asked schools to use for the time being, as it provides information that is not available through the other types of budget reports that you submit to the SDE.

The PCSC expects all schools in its portfolio to provide timely and complete responses to authorizer requests and queries. Please provide the completed budget and cash flow template no later than 5:00 p.m. on Thursday, March 26, 2015. If we have not received the document by that time, your attendance at the PCSC's April 9, 2015, will be requested in order to address this matter.

If you have questions regarding how to complete the report, please don't hesitate to contact Kirsten at 332-1585.

Sincerely,

**Tamara L. Baysinger**  
Director, Public Charter School Commission  
304 N. 8<sup>th</sup> Street, Room 242  
Boise, Idaho 83702  
(208) 332-1583

## **The Academy: Summary of Late Reporting**

Annual Financial Updates were due to the PCSC office from all PCSC portfolio schools on February 17, 2015. In December 2014, schools were provided with the required template and detailed instructions for its completion. In January 2015, a reminder was sent to all schools.

Between late January and late March 2015, PCSC staff communicated with NSCS about the report on multiple occasions, both by phone and email.

- The Academy received reminders on the following dates before the deadline:  
12/18/2014 and 1/20/2015
- The Academy received reminders on the following dates after the deadline:  
2/20/2015, 3/9/2015, 3/24/2015
- The Academy representatives spoke to PCSC staff on the following dates:  
Week of 3/9/2015 and 3/17/2015

As of March 31, 2015, the report has not been submitted and is over six weeks late.

## Tamara Baysinger

---

**From:** Lorraine Byerly  
**Sent:** Thursday, December 18, 2014 12:13 PM  
**To:** Lorraine Byerly  
**Subject:** Reminder: Annual Financial Report due 2/15  
**Attachments:** INSTRUCTIONS- PCSC Financial Template- Budget and Cash Flow.pdf; PCSC Financial Template- Budget and Cash Flow- May 2014.xlsx

**Categories:** LB Moved

Good morning,

This is just a reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which is attached to this reminder for your convenience. I have also attached "Instructions—PCSC Financial Template – Budget and Cash Flow" that you will need to utilize in completing the attached PCSC Budget & Cash Flow Template. **It is critical that the instructions are thoroughly read before beginning work on the template.**

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

---

**From:** Lorraine Byerly  
**Sent:** Tuesday, January 20, 2015 11:48 AM  
**To:** Lorraine Byerly  
**Subject:** 2nd Reminder: Annual Financial Report due 2/15

**Categories:** LB Moved

Good morning,

This is a second reminder that your school's annual financial report is due on February 15, 2015.

Your school's annual financial report needs to be submitted to us on the PCSC Budget & Cash Flow Template, a copy of which was sent to you in our December 18<sup>th</sup> reminder along with "Instructions—PCSC Financial Template – Budget and Cash Flow" that you need to utilize in completing the PCSC Budget & Cash Flow Template. As mentioned in our December 18<sup>th</sup> reminder, **it is critical that the instructions are thoroughly read before beginning work on the template.** If you need another copy of either the template or the instructions, please let me know.

Thank you for your continued cooperation in meeting these deadlines.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

---

**From:** Lorraine Byerly  
**Sent:** Friday, February 20, 2015 10:07 AM  
**To:** Lorraine Byerly  
**Cc:** Kirsten Pochop; Tamara Baysinger  
**Subject:** Past Due Annual Financial Report

Good morning,

You are receiving this correspondence because we did not receive your school's annual financial report that was due on February 15, 2015. Your school's annual financial report was to be submitted to us on the PCSC Budget & Cash Flow Template, copies of which were sent to you in our December 18<sup>th</sup> and January 20<sup>th</sup> reminders of the upcoming deadline.

Would you, therefore, upon receipt of this email, either please forward the completed annual financial report to us or get in touch with us regarding the status of your school's financial report. You are welcome to contact me at my email or phone number listed below or you can contact Kirsten Pochop at (208) 332-1585 or [kirsten.Pochop@osbe.idaho.gov](mailto:kirsten.Pochop@osbe.idaho.gov). If you already sent your school's annual financial report to us, and we are sending this to you in error, please let us know.

As always, your cooperation is very much appreciated.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Tamara Baysinger

---

**From:** Lorraine Byerly  
**Sent:** Monday, March 9, 2015 9:18 AM  
**To:** 'connie.griffin@academycharter.net'; 'joel.lovstedt@academycharter.net';  
'mark.stenberg@academycharter.net'; 'michael.parker@academycharter.net'  
**Cc:** Kirsten Pochop  
**Subject:** SECOND NOTICE: Past Due Financial Report

Good morning,

As we notified you in our email to you of February 20, 2015, we have not received your school's annual financial report that was due on February 15, 2015. Your school's annual financial report was to be submitted to us on the PCSC Budget & Cash Flow Template, copies of which were sent to you in our December 18<sup>th</sup> and January 20<sup>th</sup> reminders of the February 15<sup>th</sup> deadline.

Would you, therefore, upon receipt of this email, either please forward the completed annual financial report to us or get in touch with us regarding the status of your school's financial report. You are welcome to contact me at my email or phone number listed below or you can contact Kirsten Pochop at (208) 332-1585 or [kirsten.Pochop@osbe.idaho.gov](mailto:kirsten.Pochop@osbe.idaho.gov).

Thank you.

Lorrie Byerly  
Administrative Assistant  
Public Charter School Commission  
(208) 332-1561  
[lorraine.byerly@osbe.idaho.gov](mailto:lorraine.byerly@osbe.idaho.gov)

## Kirsten Pochop

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**From:** Tamara Baysinger  
**Sent:** Tuesday, March 24, 2015 9:55 AM  
**To:** Joel Lovstedt; mark.stenberg@academycharter.net; annie.dixon@academycharter.net  
**Cc:** Kirsten Pochop  
**Subject:** Annual Financial Report - Immediate Action Requested

Good morning, Joel,

Thanks for your call last week. I wanted to follow up on that annual financial update, which due February 27, 2015. I appreciate the issues you face in getting this report to us, but I'm afraid I have to add to the pressure. Chairman Reed has asked that any schools who don't get their reports to us by COB on Thursday (March 26) be added to the April 9 PCSC meeting agenda to address the matter.

As we discussed, I empathize with the time-consuming nature of the report and look forward to having a more efficient format developed for future use. However, this is the format PCSC has asked schools to use for the time being, as it provides information that is not available through other types of budget reports that you submit to the SDE. Please don't hesitate to let me or Kirsten know if there's any way we can help with its completion. Thanks for your work on this!

Sincerely,

Tamara

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