West County Community High School

(A California Non-Profit Public Benefit Corporation)

Financial Report

Year Ended June 30, 2010

Petsas & Hill
Certified Public Accountants, Inc.

WEST COUNTY COMMUNITY HIGH SCHOOL
(A CALIFORNIA NON PROFIT PUBLIC BENEFIT CORPORATION)
YEAR ENDED JUNE 30, 2010

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Petsas & Hill

Certified Public Accountants, Inc.

C.N. Petsas, C.P.A.
Mila Nues Coffey, C.P.A.
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Carl S. Uratsu, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
West County Community High School

We have audited the accompanying statement of financial position of West County Community High School (the Charter School), a California NonProfit Public Benefit Corporation, as of June 30, 2010, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West County Community High School as of June 30, 2010 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2011, on our consideration of the Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the financial statements of the Charter School as a whole. The accompanying supplementary information listed in the table of contents is presented as required by the *Standards and Procedures for Audits of California K-12 Local Education Agencies*, prescribed by the State Controller and is not a required part of the financial statements of West County Community High School. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Petersen & Hill

March 21, 2011

FINANCIAL SECTION

WEST COUNTY COMMUNITY HIGH SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010

ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$	159,729
Due from Grantors		50,386
Employee Advance		2,000
Total Current Assets		212,115
FIXED ASSETS		
Property and Equipment, Net		24,231
OTHER ASSETS		
Security Deposit		15,000
TOTAL ASSETS	$	251,346
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued Payroll	$	10,667
Due to Grantors		56,255
Total Current Liabilities		66,922
NET ASSETS		
Unrestricted		184,424
TOTAL LIABILITIES AND NET ASSETS	$	251,346

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

WEST COUNTY COMMUNITY HIGH SCHOOL
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2010

REVENUES	Unrestricted
State Revenue:	
State Aid Portion of General Purpose Block Grant	$ 502,630
Charter School Facility Grant Program	62,893
State Fiscal Stabilization Fund	2,922
Advance New Charter School	25,037
Other State	20,466
Local Revenue:	
Cash In-Lieu of Property Taxes	250,237
All Other	20,958
Total Revenues	885,143
PROGRAM EXPENSES	
Educational Programs	875,446
SUPPORTING SERVICES	
Management and General Expenses	94,273
Fundraising Expenses	1,145
Total Expenses	970,864
CHANGES IN NET ASSETS	(85,721)
Net Assets, Beginning of Year	270,145
Net Assets, End of Year	$ 184,424

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

WEST COUNTY COMMUNITY HIGH SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	EDUCATIONAL PROGRAMS	MANAGEMENT AND GENERAL EXPENSES	FUNDRAISING EXPENSES	TOTAL EXPENSES
Certified Salaries	$ 311,946			$ 311,946
Classified Salaries	93,665	$ 49,968	$ 943	144,576
Employee Benefits	213,216	10,121	191	223,528
Books and Supplies	4,190			4,190
Services and Other Operating Services	248,265	33,721	11	281,997
Depreciation	4,164	463		4,627
Total Expenses	$ 875,446	$ 94,273	$ 1,145	$ 970,864

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

WEST COUNTY COMMUNITY HIGH SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES	
Changes in Net Assets	$ (85,721)
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) By Operating Activities:	
Depreciation	4,628
(Increase) Decrease in Assets:	
Due from Grantors	87,586
Employee Advance	(2,000)
Security Deposits	18,789
Increase (Decrease) in Liabilities:	
Accrued Payroll	4,417
Due to Grantors	49,487
Net Cash Provided (Used) by Operating Activities	77,186
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of Equipment	(11,002)
Net Cash Provided (Used) by Investing Activities	(11,002)
Net Increase (Decrease) in Cash and Cash Equivalents	66,184
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	93,545
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 159,729

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

West County Community High School (the Charter School) is a charter school operating in conjunction with the West Contra Costa Unified School District (the District). The Charter School is funded principally through State of California public education monies received through the California Department of Education and the District. The Board of Directors, consisting of fifteen Directors, governs the charter school. The membership consists of the Administrative Director, Educational Director, Faculty Representatives, Board President, Financial Chair, Board Secretary, Personnel Chair, Admissions Chair, Volunteer Chair, Fundraising Chair, Grant Writing Chair, Facilities Management Chair, Student Representative, Representative for West Contra Costa School District and Representative for Peacekey Inc.

The District granted the charter on July 1, 2007 for a term not to exceed five years. The charter may be revoked by the District for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of local fiscal management or violations of any provision of the law.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

C. Financial Statement Presentation

The Charter School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted, based on the existence or absence of donor-imposed restrictions. The Charter School currently has no permanently or temporarily restricted net assets.

D. Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the Charter School based on the average daily attendance (ADA) of students. Grant revenues are recognized as related grant expenses are incurred. Deferred revenue is recorded to the extent cash received on specific programs exceeds qualified expenses.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budget and Budgetary Reporting

The Charter School prepares a budget each year based on estimates of revenues and expected expenditures. The annual budget is not required by State Law and therefore is not legally adopted by the Board of Directors. Rather, the annual budget is used by the Charter School as a management technique for monitoring revenues and expenditures throughout the fiscal year.

F. Property and Equipment

Property and equipment with a value greater than $1,000 is recorded at cost and depreciated using the straight-line method over the estimated useful life, generally five to seven years.

G. Income Taxes

West County Community High School is publicly supported and is a tax-exempt organization under Internal Revenue Code Section 501 (c) (3) and Section 23701 (d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements.

H. Use of Estimates

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

I. Functional Allocation of Expenses

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

J. Allowance For Uncollectible Accounts

Management has determined that the Charter School's receivables are collectible in full. Therefore, there is no allowance for uncollectible accounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Donated Services

Donated services are recognized as contributions in accordance with generally accepted accounting principles, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the organization. Volunteers provided fundraising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under generally accepted accounting principles were not met.

NOTE 2: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include all monies in banks and highly liquid investments with original maturity dates of less than seven months.

The Federal Depository Insurance Corporation insures cash balances held in banks up to $250,000. The Charter School maintains its cash in one financial institution. As of June 30, 2010, the cash in bank balances did not exceed the federally insured limits.

NOTE 3: DUE FROM/TO GRANTORS

Due from Grantors consists of the following:

West Contra Costa Unified School District	$	18,791
Contra Costa County Office of Education		31,595
Total Due from Grantors	$	50,386

Due to Grantors consist of the following:

West Contra Costa Unified School District	$	56,255

The District receives the Charter School's local revenues. At the end of the fiscal year, the District remits to the Charter School, the Charter School's gross revenues less special education encroachment, loan repayments, administrative services and oversight costs.

The Contra Costa County Office of Education (County) receives the Charter School's State of California public education monies. At the end of the fiscal year, the County remits to the Charter School, the Charter School's lottery and the Charter School's appropriations.

NOTE 4: PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2010:

Donated Classroom and Office Furniture	$	28,841
Fixtures		2,561
Leasehold Improvements		4,600
Total Property and Equipment		36,002
Less: Accumulated Depreciation		(11,771)
Net Property and Equipment	$	24,231
Depreciation Expense for the Year	$	4,627

NOTE 5: ADMINISTRATIVE AND OVERSIGHT FEES

The Charter School has an administrative services contract with the District and pays fees equivalent to the District's block and categorical funding, which includes 1% for supervisory oversight.

NOTE 6: RECEIVABLE PURCHASE AGREEMENT

The Charter School has entered into an agreement to convey without recourse its right to be paid by the State aid portion of such Charter School's total general purpose entitlement to a third party, purchaser. The Receivable Purchase Agreement has a total board approved purchase limit of $2,000,000.

The purchase price for the receivables purchased will be based upon the London Interbank Offered Rate (LIBOR), the cost of insuring against State of California defaults on general obligation bonds through credit default swaps, and the characteristics of the receivable to be purchased.

During the fiscal year ended June 30, 2010 the Charter School had $144,479 of the State aid portion applied towards the purchase limit. Subsequently, the Charter School applied an additional $201,492. The remaining balance of the Receivable Purchase Agreement is $1,654,029.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by the agencies of the State of California. Certified employees are members of the California State Teachers' Retirement System (CalSTRS).

A. State Teachers' Retirement System

Plan Description

The Charter School contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. State statutes, as legislatively amended, establish benefit provisions within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from the CalSTRS office, at 7667 Folsom Boulevard, Sacramento, California, 95826.

Funding Policy

Active plan members are required to contribute 8% of their salary and the Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for the fiscal year ended June 30, 2010 was 8.25% of annual payroll. The contribution requirements of the plan members are established by State statute. The Charter School's contribution to CalSTRS for the fiscal year ended June 30, 2010, was $25,736 which is 100 percent of the required contribution.

NOTE 7: EMPLOYEE RETIREMENT SYSTEMS (continued)

B. Public Employees' Retirement System

Plan Description

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. State statutes, as legislatively amended, establish benefit provisions within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, at 400 P Street, Sacramento, California, 95814.

Funding Policy

Active plan members are required to contribute 7% of their salary and the Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year ended June 30, 2010 was 9.709% of covered payroll. The state statute establishes the contribution requirements of the plan members. The Charter School's contribution to CalPERS for fiscal year ended June 30, 2010 was $11,560, which is 100 percent of the required contribution.

NOTE 8: SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 21, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

The Charter School applied an additional $201,492 on their Receivable Purchase Agreement as stated in Note 6.

SUPPLEMENTARY INFORMATION SECTION

WEST COUNTY COMMUNITY HIGH SCHOOL
BOARD OF DIRECTORS AND ORGANIZATION
JUNE 30, 2010

MEMBER	OFFICE	TERM EXPIRES
Victoria Purdy	Board President	June 30, 2010
Gary Einhorn	Educational Director	June 30, 2010
Wendy Kennedy	Financial Chair	June 30, 2010
Linda Asher	Board Secretary	June 30, 2010
Masin Persina	Faculty Representative	June 30, 2010
Open	Representative for District	June 30, 2010
Open	Representative for Peacekey, Inc.	June 30, 2010
Arnold Battin	Personnel Chair	June 30, 2010
Open	Grant Writing Chair	June 30, 2010
DeWanda Joseph	Admissions Chair	June 30, 2010
Daniel Pardinas	Facilities Management Chair	June 30, 2010
Patricia Rivera	Fundraising Chair	June 30, 2010
Maria Torres	Participation Chair	June 30, 2010
Tyler Jolley	Student Representative	June 30, 2010

ADMINISTRATION

Kristin Kirkman	Administrative Director
Brenda Santos	Administrative Secretary

ORGANIZATION

West County Community High School (the Charter School), located in Contra Costa County, began operations on September 4, 2007. It is a California public charter school, currently serving ninth, tenth, eleventh and twelfth grade. The Charter School is organized as a parent co-operative school with a self-governing approach that includes students, teachers and parents. The Charter School will have an engaging, rigorous curriculum that prepares students for college entrance, technical school or for entering the workforce. The Charter School will be a small school with a culture that confronts bullying, cliques, violence and drugs; a place where students are encouraged to connect with their passions, be it academic, athletic, or artistic. Through projects, internships, and school programs, students will follow their dreams.

WEST COUNTY COMMUNITY HIGH SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2010

A comparison of the average daily attendance (ADA) for the current school year is shown in the following summary:

Grade Level	Second Period ADA (revised)	Annual ADA (revised)	Increase/ (Decrease)
Grades 9-12: classroom base instruction	$ 120.24	$ 119.33	$ (0.91)
Total	$ 120.24	$ 119.33	$ (0.91)

See Accompanying Notes to Supplementary Information

WEST COUNTY COMMUNITY HIGH SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2010

Grade Level	1982-83 Actual Minutes	2009-10 Minutes Requirements	2009-10 Actual Minutes	Number of Days Traditional Calendar	Status
Grades 9-11	*	62,949	64,830	175	Complied

* The school was not in operation during the 1982-83 school year

See Accompanying Notes to Supplementary Information

Purpose of Schedule

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the Charter School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionment of State funds is made. This schedule provides information regarding the attendance of students at various grade levels.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School complied. The Charter School must maintain its instructional minutes as required by Education Code Section 47612.5.

OTHER INDEPENDENT AUDITOR'S REPORTS

Petsas & Hill

Certified Public Accountants, Inc.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*.

To the Board of Directors of
West County Community High School

We have audited the financial statements of West County Community High School (the Charter School), a California Non-Profit Public Benefit Corporation, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management and the California Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Perez & Hill

Richmond, California
March 21, 2011

Petsas & Hill

Certified Public Accountants, Inc.

C.N. Petsas, C.P.A.
Mila Nues Coffey, C.P.A.
Alison Cartwright Mitchell, C.P.A.
Carl S. Uratsu, C.P.A.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Directors of
West County Community High School

We have audited the financial statements of the West County Community High School (the Charter School), a California Non-Profit Public Benefit Corporation, as of and for the year ended June 30, 2010, and have issued our report thereon dated January 17, 2011. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Charter School's management is responsible for compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter School's compliance with the state laws and regulations applicable to the following:

Description	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	8	Not Applicable
Kindergarten Continuation	3	Not Applicable
Independent Study	23	Not Applicable
Continuation Education	10	Not Applicable

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Description	Procedures in Audit Guide	Procedures Performed
Instructional Time for:		
School Districts	6	Not Applicable
County Offices of Education	3	Not Applicable
Instructional Materials General Requirements	8	Not Applicable
Ratio of Administrative Employees to Teachers	1	Not Applicable
Classroom Teacher Salaries	1	Not Applicable
Early Retirement Incentive Program	4	Not Applicable
Gann Limit Calculation	1	Not Applicable
School Construction Funds:		
School District Bonds	3	Not Applicable
State School Facilities Funds	1	Not Applicable
Excess Sick Leave	2 or 3	Not Applicable
Notice to Right To Elect California Teachers Retirement System (CalSTRS) Membership	1	Not Applicable
Proposition 20 Lottery Funds (Cardenas Textbook Act of 2000)	2	Not Applicable
State Lottery Funds (California State Lottery Act of 1984)	2	Not Applicable
California School Age Families Education (Cal-SAFE) Program	3	Not Applicable
School Accountability Report Card	3	Not Applicable
Public Hearing Requirement-Receipt of Funds	4	Not Applicable
Class Size Reduction (including in charter schools):		
General Requirements	7	Not Applicable
Option One	3	Not Applicable
Option Two	4	Not Applicable
Districts or Charter Schools with Only One School Serving K-3	4	Not Applicable
After School Education and Safety Program:		
General Requirements	4	Not Applicable
After School	4	Not Applicable
Before School	5	Not Applicable
Contemporaneous Records of Attendance, for Charter Schools	1	Yes
Mode of Instruction, for Charter Schools	1	Yes
Nonclassroom-Based Instruction/Independent Study, for Charter Schools	15	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction, for Charter Schools	3	Not Applicable
Annual Instructional Minutes-Classroom Based, for Charter Schools	3	Yes

Based on our audit, we found that, for the items tested, West County Community High School complied with the state laws and regulations referred to above. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the Charter School had not complied with the state laws and regulations.

This report is intended solely for the information and use of the Board of Directors, management and the California Department of Education, and is not intended to be, and should not be, used by anyone other than these specified parties.

Perry a Hill

Richmond, California
March 21, 2011

FINDINGS AND RECOMMENDATIONS SECTION

WEST COUNTY COMMUNITY HIGH SCHOOL
SCHEDULE OF AUDITOR'S RESULTS
JUNE 30, 2010

Section 1 – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:	Yes	No
Material weaknesses identified?		X
Reporting conditions identified not considered to be weaknesses?		X
Is non-compliance material to financial statements noted?		X

State Awards

Type of auditor's report issued: Unqualified

Internal control over state programs:	Yes	No
Material weaknesses identified?		X
Reporting conditions identified not considered to be weaknesses?		X

Schedule of Findings and Questioned Costs

There were no audit findings or questioned costs.

Schedule of Findings and Questioned Costs

Finding 2010-1: 10000 Attendance:

In preparing the P-1 ADA calculation, the column for Days Appportioned was mathematically calculated incorrectly. As a result, the P1 ADA was understated by .11, the P2 ADA was understaned by .13 and the Annual ADA was understated by 2.82. The error occurred when the spreadsheet totals were not carried down properly. Subsequently, the error was reported to the school district, which a revised report was issued.

Recommendation:

When the P-1, P-2 and Annual ADA Report are issued to the Charter School, management should re-calculate the figures to confirm that the report is mathematically correct.

Management's Response:

The Administrative Director will review the reports received from the District to ensure that they are mathematically accurate.