

**NOTICE OF PUBLIC HEARING AND MEETING
CARPE DIEM COLLEGIATE HIGH SCHOOL
GOVERNING BOARD**

Pursuant to Arizona Revised Statutes (A.R.S.) 38-431.02, and 15-181, notice is hereby given to members of the above Governing Board and to the general public that the Board will hold a public hearing and meeting, open to the public, as specified below. The Board reserves the right to change the order of items on the agenda, with the exception of public hearings set for a specific time. One or more members of the Board may participate in the meeting by telephonic communications.

Pursuant to A.R.S. 38-431.03 A.1-A.7, the Board may vote to go into Executive Session, which will not be open to the public, for legal advice concerning any item on the agenda or hearing or to review, discuss and consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal authority, as well as personnel and student matters as permitted by statute.

**DATED AND POSTED at 5:00 p.m. this 9th day of November, 2023
On the website and at the Central Office**

By R.J. Ogston
Rick Ogston, Executive Director

CARPE DIEM COLLEGIATE HIGH SCHOOL
Meeting held at 1:00 p.m. Tuesday, November 14th, 2023
At the Central Office located at
Desert View Schools
3777 W. 16th Street
(928) 817-8060
Yuma, Arizona 85364

Board Meeting

All items on this agenda are open for board discussion and possible action
(including reports and action items)

1. Call to Order – Chairman *Meeting called to order at 1:06 PM.*
2. Roll Call – Ryan Hackmann *Board Members Present: Rick Ogston, Chet Crain, Lisa Gillis. Board Members not present: none School staff present: Ryan Hackmann Others present: none*
3. Fiscal Year 2023 Annual Financial Report Review – Ryan Hackmann *Ryan reviewed how the Annual Financial Report (AFR) data was collected from our accounting system with only a minimal amount of manual input. He explained that the figures represented the same data the board has seen in financial statements and opened the floor for discussion. Lisa Gillis asked why the school-level form “Allocations” tab had a private school column. Ryan explained that some schools allocate funds to private schools, but we do not, so they have to have the column, but ours had not figures in it. Ryan reminded the board that they had already seen the AFR and signed the cover page as the required submission date is 10/15. Lisa Gillis made a motion to approve the FY23 AFR as presented. Chet Crain seconded the motion. Rick Ogston, Chet Crain, and Lisa Gillis voted in favor of the motion. There were none opposed. The motion passed 3-0.*
4. Fiscal Year 2023 Audit & Legal Compliance Questionnaire Review – Ryan Hackmann *Ryan let the board members know that our audit had no findings and only one entry made during the process, which was requested by Ryan himself, not the auditor. Ryan also indicated that the Legal Compliance Questionnaire (LCQ) had no findings or issues as well. He then opened the floor for discussion regarding the audit and LCQ. Lisa asked how many years it had been that we had received a clean audit with no findings and Ryan indicated that we had not had a finding in the 16 years he had been here. Chet Crain made a motion to approve the audit and LCQ together, and Lisa Gillis seconded the motion. Ryan reminded the board that per the updated law, the audit and LCQ had to be approved by roll call vote. There was no further discussion. Ryan called the roll, Rick Ogston voted in favor of approving the audit and LCQ. Chet Crain voted in favor of approving the audit and LCQ. Lisa Gillis voted in favor of approving the audit and LCQ. The motion passed 3-0.*
5. Tax Year 2022 (Our Fiscal Year 2023) Tax Form 990 Review – Ryan Hackmann *Ryan explained how the tax data is directly transferred from the audit by the auditor and then reviewed by the tax accountant. He then opened the floor for discussion. Lisa asked what led to the decline grant funds listed on line 8 of the first page of the return and Ryan indicated that the decline was due largely to the reduction in COVID-related funding. Lisa then asked about the substantial increase in program service revenue on line 9, which Ryan explained was due in part to increases in funding levels as well as a significant increase in students from the prior year, as we had added a full class. Lisa then asked if our funding was comparable to the non-charter schools around us and throughout the state. Ryan explained that the matter was frequently debated and often misunderstood because the state gives more funds to charters per-pupil, but that charters have no access to local funds. Consequently, charters receive somewhere in the neighborhood of \$800-\$1600 less per pupil than district schools in overall funding. Lisa Gillis made a motion to approve the Tax Year 2022 Form 990 as presented. Chet Crain seconded the motion. Rick Ogston, Chet Crain, and Lisa Gillis voted in favor of the motion. There were none opposed. The motion passed 3-0.*

Remote attendance info: Link: <https://meet.google.com/hhu-cqvn-yqw> Or dial: (US) +1 475-441-5120, PIN 656 757 962#

*Documentation is electronic to preserve printing and paper. Paper copies will be provided upon request for a nominal fee. Requests can be made to Ryan Hackmann c/o DVS, PO Box 6502, Yuma, AZ 85366 928-817-8060

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6. **Financial & Enrollment Update** – Ryan Hackmann *Ryan updated the board on enrollment figures as of Thursday, November 9, 2023. He also briefly discussed the highlights of the financial statements for the period of July, 2023 through September, 2023. Ryan explained that while the financial statements look very good, there are some heavy cash flow items coming with the replacement of HVAC units. He then opened the floor for questions and comments. Lisa inquired about the HVAC replacements in light of the new building and asked if that project was completely cancelled or just delayed. Rick indicated that it was just delayed. Chet Crain made a motion to approve the financial statements as presented. Lisa Gillis seconded the motion. Rick Ogston, Chet Crain, and Lisa Gillis voted in favor of the motion. There were none opposed. The motion passed 3-0.*
7. **Operational Update**– Ryan Hackmann *Ryan indicated that other than the items covered by the agenda, there was not really any operational update.*
8. **Administrative Update** – Rick Ogston *Rick indicated that here was nothing of note in the way of an administrative update. Lisa asked when the next board meeting was, and Ryan indicated that it is scheduled for 2/13/2024 at 1:00 PM AZ time.*
9. **Adjourn** – Chairman Rick Ogston *made a motion to adjourn. Lisa Gillis seconded the motion. Rick Ogston, Chet Crain, and Lisa Gillis voted in favor of the motion. There were none opposed. The motion passed 3-0. The meeting was adjourned at 1:37 PM.*

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