

BOARD MEETING OF TRUSTEES AGENDA

Topic: 3-11-2021 Board Meeting

Time: March 11, 2021 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us04web.zoom.us/j/74744645149?pwd=S0x4VHhpZlA2ZWNLy25iQldUcnhjdz09>

Meeting ID: 747 4464 5149

Passcode: 8zcexn

1.0 OPEN SESSION:

1.1 Roll Call

2.0 CONSENT CALENDAR:

2.1 Approval of the Board Minutes from 2-11-2021

2.2 Approval of the Special Board Minutes from 2-25-2021

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and total a conversation about any topic shall be limited to 20 minutes per board regulation.

4.0 INFORMATIONAL ITEMS:

4.1 Superintendent's Report

4.2 Stakeholders' Meeting Report (Stakeholder meeting will be held Wednesday- notes will be available the day of the board meeting)

4.3 School Climate Report

4.4 PTO report & ASB report

4.5 Loleta Community Resource Center Report- Marcelina Castillo Director

4.6 Update on roofing and flooring information-possible quotes

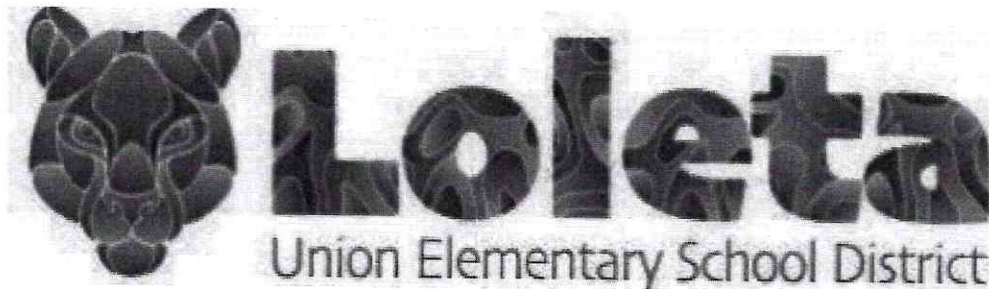
5.0 ACTION ITEMS:

5.1 Warrants

5.2 Approval of revised IPP from Impact Aid Organization

5.3 Possible approval of Auditor Selection and contract costs.

5.4 Approval of the second interim with a positive certification (pending arrival from HCOE)



BOARD MEETING OF TRUSTEES AGENDA

Topic: 2-11-2021 Board Meeting

Time: Feb 11, 2021 05:30 PM Pacific Time (US and Canada)

1.0 OPEN SESSION: 5:36pm

1.1 Roll Call JS, BJ, CB, CP

2.0 CONSENT CALENDAR:

2.1 Approval of the Special Board Minutes from 2-02-2021 Motion to approve BJ , 2nd CB Motion to carry Unanimous

3.0 PUBLIC COMMENT:

3.1 Comments are limited to three minutes per speaker and total a conversation about any topic shall be limited to 20 minutes per board regulation.

4.0 INFORMATIONAL ITEMS:

4.1 Superintendent's Report

4.2 Stakeholders' Meeting Report (Stakeholder meeting will be held Wednesday- notes will be available the day of the board meeting) LOLETA ELEMENTARY ADVISORY COMMITTEE - Monday February 22nd - Elac 2nd Tuesday of each month

4.3 School Climate Report

4.4 PTO report & ASB report

4.5 Loleta Community Resource Center Report- Marcelina Castillo Director

4.6 Board training opportunity:TK-12 Equity Partnership

4.7 Erate report Loleta Jan 2021 QR FINAL

4.8 AVFCA Letter re: ChildCare-School COVID Vaccine Requirements 020121

4.9 Public Hearing: Sunshines for Loleta Union with Loleta Teacher Association

4.10 Heather Nyberg - Example of Schedules for students

5.0 ACTION ITEMS:

5.1 Warrants **Motion to approve JS, 2nd BJ Unanimous motion carried**

5.2 Possible approval of Humboldt Selpa 2020 -2021 Plan - moved from January
Motion to approve CP 2nd JS Motion carries Unanimous



Loleta

Union Elementary School District

**LOLETA UNION SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING AGENDA
Special Board Meeting**

Date: 2.25.2021

Time: 5:30 PM

Location: Loleta Elementary 700 Loleta Drive, Zoom

Join Zoom Meeting

<https://us04web.zoom.us/j/79709127347?pwd=SnRIR0dnNzliOU5WbE9wekFzaHYrZz09>

Meeting ID: 797 0912 7347

Passcode: Z07Gcr

1.0 OPEN SESSION:

1.1. Roll Call JS, CP, CB, BJ No GS

2.0 PUBLIC COMMENT:

2.1 Comments are asked to be kept to three minutes with a conversation about a topic to not exceed 20 minutes.

3.0 ACTION ITEMS:

3.1 Possible approval of floor asbestos testing up to \$2000.00

Motion to carry CP, Bj 2nd Motion carried unanimously

3.2 Approval of Comprehensive School Safety Plan

Motion to approve BJ, 2nd John Simmons Motion carried unanimously.

4.0 Closed Session: Entered 5:58pm;

4.1 SSDA Brown Act Training

5.0 ADJOURNMENT:Exit out of closed session 6:04- No motions made.

Would like to discuss elements of the Brown Act training at the next meeting.

Motion to adjourn: BJ ; JS seconded. Motion carried unanimously.

Meeting adjourned at 6:07pm

Next meeting March 11, 2021



Loleta

Union Elementary School District

Superintendent's Report 3-11-2021

LES During Hybrid----108 Students enrolled!

- LES continues to get better everyday! We now have HEPA portable filters in every room, including the Superintendent's office! A contractor is coming on Wednesday morning to see what it will take to upgrade our heater systems to meet the new California requirements for air flow in the classroom using grant monies. All teachers but one have been vaccinated and 12 out of 19 classified have been done. Transitions between DL and in-person learning are becoming smoother with practice. The children riding the bus are calm and well-behaved with only one challenging little. Staffing in ASES is settling down and we have a new Director, Angela Sanborn. She is helping facilitate the transition for Tiara Zahler to the Business Services Clerk.
- We will be receiving more CARES Act federal funds and the use of these funds has broadened to include infrastructure: floors and roofs. We have begun receiving bids for both of these. Also, good news! We had the asbestos testing finished and there is only asbestos tile on the floor in the office bathroom and the closet next to it! This will mean an incredible cost savings and we can replace our carpets! The question is now with what should we replace them?

Technology

- Our 50 chromebooks are now divided up. 5 chromebooks are going into each teacher's classroom. The second 25 are going out to students- new and those students who have been using their own devices so that all students who attend Loleta will use Loleta's devices.
- We are still waiting for headphones to come in although they did come in for LEAP! • At this point we have enough chromebooks that we are 1:1 and we have a class set of chromebooks in a chrome cart located in the middle-school library available for check out.
- All our hot spots are working again and we have ordered 5 more lines.

General School Items

- We have assigned the caring for our Fountas and Pinnel ELA curriculum to two of our aides. Please welcome Jeremy Zornes from LAUSD. He works two hours a day this year and will join our student support team next year. During his time with us he is focused on assisting ASES with learning and practicing restorative skills and the RTI program. Tiffany Anglin will be moving into a new aide position next year working with RTI and organizing our rotation program next year.
- ELAC continues to meet to reorganize itself and to re-establish its voice with the school. The next meeting on Tuesday March 13th.

February 24, 2021
Stakeholders Equity Committee Meetings
Notes

Participants: Darrell Sherman (Bear River Rancheria Member at Large), Josefina Cortez (Bear River Rancheria Tribal Chair), Autumn Chapman (Superintendent/Principal), Michael Harris (Attorney for NCYL), Rose Hernandez (Parent of LES graduates), Sharrone Blank (HCOE Early Intervention, TK-12 Equity Partnership, NAACP), Rain Archambeau Marshall (NCIDC Indigenous Education Coordinator and ACLU), Sara McLellan (Student Services Coordinator and Cultural Liaison), Sandy Radic-Oshiro (HCOE School Psychologist)

Agenda shared and introductions made.

How do you define community?

- Open communication
- Mistakes are okay...that is how we grow
- Transparency
- Understand and listen without making judgement
- Problem solve together without taking personal offence
- Family coming together for all occasions, even when we mourn
- Flexible
- Having each other's back, relationship is open, can say when you need help
- Vibrancy
- Resiliency
- Balance between celebration of joy and compassion when people are in need
- People coming together

Norms reviewed.

- Agree to disagree
- One person speak at a time
- Speak in a respectful way in the group and to others
- Be open to others opinion
- Please use phone outside of room
- Stay on topic
- Share air time
- Use your camera as much as possible

Mission statement reviewed.

- To advise school administration and the school board on equitable practices in school including a positive school climate, nondiscrimination discipline, and teaching practices.
- Review policies, practices, and procedures to determine equitable and best practices for all students.
- Review data including discipline, academic performance, and school climate surveys in the context of school policies, practices, and procedures.
- Review data on law enforcement involvement with students.
- Review data on students with disabilities.
- Review data quarterly the above data quarterly.
- Positive partnerships with the community and school district.
- Collaboration with local agencies, tribes, organizations



Loleta
Union Elementary School District

700 Loleta Drive
P.O. Box 547
Loleta, CA 95551 Ph:707-733-5705
Fax:707-733-5367
Superintendent/Principal
Autumn Chapman
achapman@loleta.org
larmstrong@loleta.org
Website: loletaschool.org

Loleta Elementary School
School Climate Report
March 8, 2021

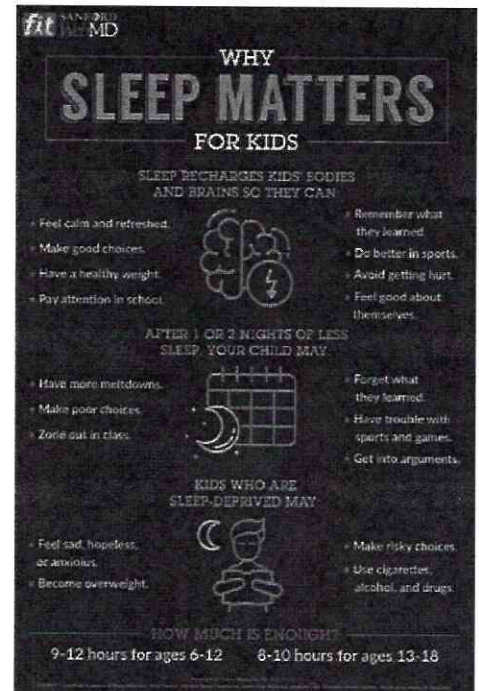
Socio-Emotional Curriculum and Supports:

Each Wednesday, the Wellness Wednesday video is available on the Loleta Elementary School Facebook site and webpage. The Wellness Wednesday video is an opportunity to remind students, teachers, parents, and families of positive wellness tips and activities to help manage stress and utilize positive wellness strategies. Topics for the month of March will include:

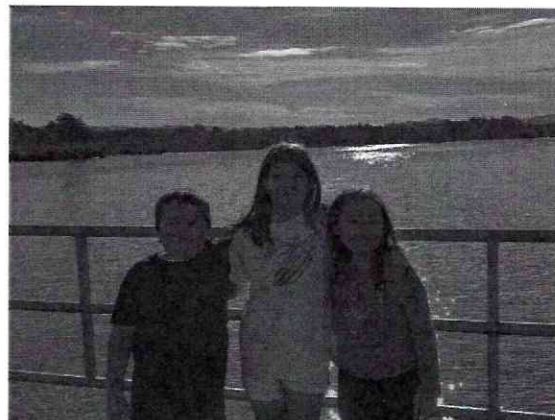
- The importance of sleep
- Growth Mindset

Positive Behavior Interventions and Supports (PBIS):

Teachers nominate a student of the week who has demonstrated Safe, Responsible, Respectful, and/or Kind behaviors during the school week. The student who has been nominated receives a home visit where they can choose a prize and get their picture taken for the Loleta Elementary School Facebook page. Here are some of our February and March nominees:



Zulay Solano-Ramirez



Samantha Birt-Sand

Stakeholders Equity Committee Meetings: Stakeholders meetings are held twice per month on the second and fourth Wednesdays of the month from 4:30 to 5:30pm via Zoom. We encourage community members to

Tiffany Anglin joined PTO so we can try to join forces with ASB.

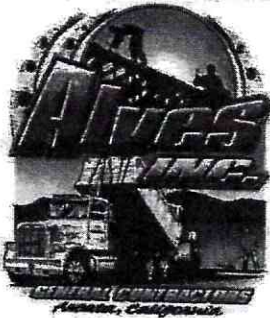
We had a meeting 3/4/21 to talk about the Penny Wars fundraiser. The fundraiser will be between March 15 and March 31. We are waiting for the flyer to be translated before we have teachers announce it to their class.

March, 2021

Dear Loleta Elementary School Board,

I am happy to report out some of the activities that have happened through the LCRC in the last month.

1. **ELAC:** 3rd Spanish speaking parent committee meeting March 9th, 6-7:30p.m. Our support staff and collaborators: Maite Cortes, moderator / Elena Cortes, interpreter / Julia Lerma, community organizer, True North / Lucy Salazar, ELAC adviser, Pacific Union Elementary DELAC / Autumn Chapman, LES Superintendent-Principal
2. **Garden:**
 - a. We placed another seed order for our School garden and got some cool Hi-Low thermometers for the garden activities with our LES students.
 - b. We are tentatively scheduled for a community-wide mini garden installation by Cooperation Humboldt on April 17th.
3. **Mental Health Referrals:** LCRC developing connection with Sandy our school psychologist. LCRC acting as a bridge between parents and mental health services access. We also refer children to other mental health services such as the Children's Behavioral Health Services office through DHHS, Beacon/Partnership, etc.
4. **Loleta First 5 Playgroup & Diaper Program:** Our Loleta playgroup continues to be active with 31 families who benefit from resources such as diapers, food, PPE and information relevant to families with children ages 0-5
5. **Food Resources:** Besides assisting people to apply for CalFresh/CalWorks for access to food, we provide food through
 - a. **Our local Food for People-Food Pantry** the 3rd Thursday of every month at the Loleta Community church 3-5p.m. Soon, we will be distributing frozen foods such as meats and other fresh items such as eggs, milk, butter. Our food pantry distributions have been so successful in the last several months that we have depleted our pantry. This on the other hand speaks to the food need increase in our community. This week, Food for People will be sending us an extra food delivery so that we always have ~1 month store on for emergencies.
 - b. **Our mini LCRC pantry** nonperishable emergency food, toiletries, and some clothing for children is available at the LCRC office. Feel free to refer people to us.
 - c. **Weekend Food Backpack program.** Similarly, the food need in our student population has increased. Luckily and thanks to Food for People, this month, we have been able to get an increase in the number of backpacks with 23 households getting at least one food box every week-end. I would like to thank Ana Diaz who has been a big help with this program.
 - d. Still in the topic of food. Food for people will be delivering **nonperishable food boxes** to the LCRC office given the increase in the number of people needing food.



ALVES INC.

A, B, C39, & C61/D24 Contractor
 4200 West End Road
 Arcata, CA 95521
 (707) 825-4725 *Fax (707) 825-4727
 www.thinkalvesinc.com *Lic. #739085

PROPOSAL

PAGE 1 of 1

TO:
 Loleta School District
 Attn: Cas Austrus
 caustrus@loleta.org

CONTACT PHONE 498-3251	DATE 2/16/2021
JOB NAME & LOCATION 700 Loleta Drive, Loleta elementray school	
JOB NUMBER R-136-2021	JOB PHONE

We hereby submit specifications and estimates for the following: (may be continued on subsequent pages, see page numbering above)

Flat Areas / Exclude center section:

~Prevailing Wages

- Remove and recycle/dispose of existing coverings.
- New painted perimeter metals, standard roof jacks, drains.
- Install 50 Mil PVC membrane roof system thermally bonded with FR base sheet. \$60,000.00
 (10 Year Workmanship Guarantee. *15 Year Manufacturers Warranty on materials.)
- Upgrade to 60 Mil. ADD: \$2,357.00
 (10 Year workmanship guarantee. *20 Year Manufacturers Warranty on materials.)

NOTE: Any roof related work necessary for the installation of the new roof system will be performed at \$125 per man per hour + materials.

Complete cleanup of all roofing materials and related debris. No carpentry or painting unless noted above.

Owner agrees to all stipulations of "Notice to Owner" (on reverse) and the enclosed Information Sheet.

We Propose hereby to furnish material and labor complete in accordance with the above specifications, for the sum of:

Payment to be made as follows: _____ dollars (\$ _____)

10% down payment (\$1000 Maximum) Materials payment 30 days before start, remainder due upon completion.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature _____

Note: This proposal may be withdrawn by us if not accepted within **10** days.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature: _____
 Signature: _____

14. Per Building Code Section R315, owner is responsible for providing a carbon monoxide alarm for all dwellings that have attached garages and/or fuel-burning appliances.
15. Some building departments require inspection of carbon monoxide and smoke alarms with all permits issued. The inspector will need access to the interior of the residence, therefore, the owner must schedule this inspection. The owner will be provided information on the final invoice on scheduling this inspection. The owner is responsible for ensuring the permit is finalized.
16. "The law requires that the contractor give you a notice explaining your right to cancel. **Initial** the check box if the contractor has given you a 'Notice of the Five-Day Right To Cancel.'"
- a. **Initial** the check box if you agree to waive the "Notice of the Five-Day Right To Cancel".
- b. **Initial** the check box if you do NOT agree to waive the "Notice of the Five-Day Right to Cancel." **If this option is chosen, work will begin **no sooner** than the expiration date on the "Notice of the Five-Day Right to Cancel".

Customer Signature

Date

NOTICE TO OWNERS

"Under the California Mechanic's Lien Law, any contractor, subcontractor, laborer, supplier, or other person or entity who helps to improve your property, but is not paid for his work or supplies, has a right to place a lien on your home, land, or property where the work was performed and to sue you in court to obtain payment.

This means that after a court hearing, your home, land, and property could be sold by a court officer and the proceeds of the sale used to satisfy what you owe. This can happen even if you have paid your contractor in full if contractor's subcontractors, laborers, or suppliers remain unpaid.

To preserve their rights to file a claim or lien against your property, certain claimants such as subcontractors or material suppliers are each required to provide you with a document called a "Preliminary Notice." Contractors and laborers who contract with owners directly do not have to provide such notice since you are aware of their existence as an owner. A preliminary notice is not a lien against your property. Its purpose is to notify you of persons or entities that may have a right to file a lien against your property if they are not paid. In order to perfect their lien rights, a contractor, subcontractor, supplier, or laborer must file a mechanics' lien with the county recorder which then becomes a recorded lien against your property. Generally, the maximum time allowed for filing a mechanics' lien against your property is 90 days after substantial completion of your project."

"State law requires anyone who contracts to do construction work to be licensed by the Contractors State License Board in the license category in which the contractor is going to be working if the total of the job is \$500 or more (including labor and materials).

"Licensed contractors are regulated by laws designed to protect the public. If you contract with someone who does not have a license, the Contractors State License Board may be unable to assist you with a complaint. Your only remedy against an unlicensed contractor may be in civil court, and you may be liable for damages arising out of any injuries to the contractor or his or her employees.

"You may contact the Contractors State License Board to find out if this contractor has a valid license. The Board has complete information on the history of the licensed contractors, including any possible suspensions, revocations, judgments, and citations. The Board has offices throughout California. Please check the Government Pages of the white pages for the office nearest you or call 1-800-321-CSLB for more information."

"Contractors are required by law to be licensed by the Contractors State License Board, which has jurisdiction to investigate complaints against contractors if a complaint regarding a patent act or omission is filed within four years of the date of the alleged violation. A complaint regarding a latent act or omission pertaining to structural defects must be filed within 10 years of the date of the alleged violation. Any questions concerning the contractor may be referred to the Registrar, Contractors State License Board, Post Office Box 26000, Sacramento, California 95826.

Workmanship guarantee 10 years



PROPOSAL

PO Box 1111, Eureka, CA 95502
Office 707.443.3088 Fax 707.445.7590
Contractor License Number
Oregon 75780 California 249538
admin@mcmurrayandsons.com

Phone number:
(707) 498-3251

Date:
01/27/2021

Customer Name
Loleta Elementary School

Customer Address
700 Loleta Drive, Loleta, California, 95551

Job Address
700 Loleta Drive, Loleta, California, 95551

Job Number: 151514
Area of Work: HALLWAYS ONLY

SCOPE OF WORK

- Obtain all necessary permits.
- Remove and dispose of existing roofing down to sheathing.
- Install 1/4" class "A" fire rated sheathing.
- Remove and replace metal pipe flashings and roof drains.
- Re-use all cap metal.

SINGLE PLY ROOFING

Install .050 mechanically fastened PVC membrane with heat welded seams and meeting I-90 wind ratings . Includes a 15 year NDL warranty. \$51,600.00

Customer specified color _____

Customer Initials _____

GENERAL CONDITIONS

Any rooftop equipment, conduit, ducts, etc. need to be removed and reset by others as needed or by McMurray and Sons, Inc. on a time and material basis at \$75 per man hour.

Others to move any solar equipment prior to roofing work and reinstall.

No other carpentry work on dry-rotted sheathing or structure included. Any additional carpentry would be done on a time and material basis at \$75.00 per man hour with owner's verbal approval.

Without tearing off the existing roof, it is impossible to determine if dry rot exists in the roof sheathing.

Thoroughly clean up and remove all roofing related material from the exterior. McMurray & Sons, Inc. is not responsible for any washing or cleaning of any interior or exterior surfaces such as windows, siding, shrubbery, sidewalks, decks, attics, etc.



Loleta

Union Elementary School District

Native American Policies and Procedures (IPPs)

Loleta Union Elementary School District

2020-2021 School Year

It is the intent of the Loleta Union Elementary School District that all Indian children of school age have equal access to all programs, services and activities offered within the school district. To this end, the School District will consult with local tribes and parents of Indian children in the planning and development of Indian Policies and Procedures (IPPs), general education programs, and activities. These policies and procedures will be reviewed annually, and revisions will be made within 90 days of the determination that requirements are not being adequately met.

ATTESTATIONS

The School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the Impact Aid application.

The School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their Impact Aid application.

Indian Policies and Procedures

The following Indian policies and procedures become effective upon school board approval.

Policy 1: The LEA will disseminate relevant applications, evaluations, program plans, and information related to the LEA's education program and activities with sufficient advance notice to allow tribes and parents of Indian children the opportunity to review and make recommendations. [34CFR222.94(a)(1)]

Procedure 1: The LEA will disseminate, as soon as reasonably possible after such information becomes available, but not later than 1 week in advance of any meeting, by the tribes' preferred method of communication to Indian parents and Tribes a copy of the following documents:

- Impact Aid application.
- Assessment/Evaluation of Equal Participation in all Educational Programs;

- Consult with parents of Indian children and tribes
- Change communication method
- Change time of meeting

POLICY (3): The School District will, at least annually, assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities. [34CFR222.94(a)(3)] As part of this requirement, the LEA will:

- (i) Share relevant information related to Indian children's participation in the LEA's education program and activities with tribes and parents of Indian children; and
- (ii) Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

Procedure 3:

The School District will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities.

3.1 The School District shall annually calculate from its records the ratio of Indian children compared to non-Indian children participating in all academic and co-curricular programs.

3.2 The School District will disseminate its assessment of Indian children participation compared to non-Indian children and any other related data with the parents of Indian children and tribes by tribes' preferred method of communication. This information will be shared at least 1 week in advance of any meeting to discuss the extent to which Indian children participate with non-Indian children.

3.3 Parents of Indian children, tribes and other interested parties may express their views on participation through the following ways:

- Monthly Stakeholders Equity Committee Meeting
- Monthly Parent Teacher Meetings
- Annual Impact Aid School Board Meeting

3.4 If it is determined that there are gaps in Indian participation in the educational program or activities, the School Board, tribes and the parents of Indian children, will modify its education program in such a way as to improve Indian participation.

POLICY (4): The School District will modify the IPPs if necessary, based upon the results of any assessment or input described in this document. [34CRF222.94(a)(4)]

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

March 8, 2021

Board of Trustees
c/o Autumn Chapman, Superintendent/Principal
Loleta Union School District
P.O. Box 547
Loleta, California 95551-0547

Board of Trustees:

The firm of David L. Moonie & Co. would like to take the opportunity to express its interest in providing audit services for your district.

Based on our previous audit experience with your district, we will provide auditing and professional services for the Loleta School District on a contract basis for the fiscal year ended June 30, 2021 for \$16,000. Our estimated maximum fees for the alternative option of three fiscal years are as follows:

	Fiscal Year Ending June 30,		
	<u>2021</u>	<u>2022</u>	<u>2023</u>
All Funds Audit	\$16,000	\$16,000	\$16,000

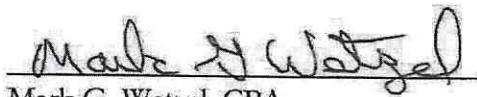
Our proposed audit fee reflects an increase of \$1,000 over the prior year audit fee. There had previously been no increase in the fee since 2017/18. Please note that our fee for the subsequent years reflects no increase.

David L. Moonie & Co., LLP has been conducting governmental audits for over 80 years and has performed over 1,000 school district audits. For the fiscal year ended June 30, 2020, we audited twenty-six school districts and charter schools. Our firm currently has seven professional staff members, six of whom are partners, and five who have extensive school auditing experience. All partners and professional staff are CPAs. We anticipate that Mark Wetzel, CPA will be the auditor in charge of your audit field work for the 2020-2021 school year. Mark is a partner in the firm and has thirty-five years of experience in auditing school districts. A key component of our firm's system of quality control is our membership in the AICPA peer review program. We have received an unmodified opinion in each of our external peer reviews. A copy of the most recent peer review report is attached.

Board of Trustees
Autumn Chapman, Superintendent/Principal
Loleta Union School District
March 8, 2021
Page 3

To indicate your acceptance of the above audit proposal please sign below and return to our office. A copy is enclosed for your records.

Very truly yours,



Mark G. Wetzel, CPA
David L. Moonie & Co., LLP

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ACCEPTED BY: _____

DATE: _____

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. David L. Moonie & Co., LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

September 25, 2020