

**City of Baker School Board
Board Meeting Agenda
Tuesday, April 14, 2026, 6:00 P.M.
School Board Office**

Monique Butler, President – Presiding

“Every decision we make must be guided by one question- What is best for our students, today and for their future?”

A. Meeting Commencement

1. Call to Order
2. Roll Call
3. Silent Meditation
4. Pledge of Allegiance

B. Welcome of Visitors

C. Recognitions

1. Miss SA'Niyah Williams-All District Team

D. Approval of Agenda (Action)

E. Action Items-The public may comment on Action Items. Public Comment is limited to 2 minutes per individual.

1. Consideration and Approval of Minutes from the School Board Meeting of 3-03-2026.
2. Consideration and approval of Proposal with Ericksen Krentel for accounting services for the business manager position, and to authorize the Superintendent to sign a letter of engagement.
3. Consideration and approval of the lease agreement with Impact for the 2026-2027 school year. (Impact is requesting that the monthly lease term be for 10K/month, reduced from 20K/month).

F. Information Items

1. Report from Helix
2. 2026-2027 School Calendar

G. Announcements

1. Date of Next Meeting – May 5, 2026

H. Adjournment (Action)



City of Baker School Board Meeting

March 3, 2026

MINUTES

The City of Baker School Board held a meeting beginning at 6:00 p.m. on Tuesday, March 3, 2026, at the School Board Office.

President Butler called the meeting to order and explained to visitors that the process for speaking on action agenda items is to request a comment card from Ms. Blackmore, write your name and the number of the agenda item you wish to speak on, and return the card to Ms. Blackmore. Visitors will be allowed two (2) minutes to speak.

President Butler welcomed all visitors and called the public meeting to order. She then took roll:

- Perkins: Present
- Profit: Present
- Burges: Present
- Joseph: Present
- Butler: Present

Ms. Butler announced there was a quorum, and the meeting would proceed.

Ms. Butler requested that everyone stand for a moment of silent meditation/prayer led by Mrs. Profit, and the Pledge of Allegiance.

Recognitions / Visitors:

No recognitions were noted.

Approval of Agenda:

The Superintendent noted that the School Board Member Training Hours item was removed from the agenda, as it was approved at the prior meeting. On motion of Mrs. Profit seconded by Mrs. Burges, the Board voted to approve the meeting agenda. Voting yes: Perkins, Profit, Burges, Joseph, and Butler. Voting no: None.

Action Items:

1. Consideration and Approval of Minutes from the School Board Meeting of February 3, 2026

On motion of Mrs. Profit seconded by Mrs. Burges, the Board voted to approve the minutes from the Board meeting of February 3, 2026. Voting yes: Perkins, Profit, Burges, Joseph, and Butler. Voting no: None.

2. Consideration and Acceptance of Monthly Financial Reports including Budget to Actual Comparisons for the Period Ending January 31, 2026

The monthly financial report, including Budget to Actual comparisons for the period ending January 31, 2026, was presented. On motion of Mrs. Burges seconded by Mrs. Profit, the Board voted to accept the monthly financial reports. Voting yes: Profit, Burges, and Butler. Voting no: Perkins and Joseph.

3. Consideration and Adoption of Policies

The Superintendent advised that the policies presented were recommended updates from Forethought Consulting. The policies included: B-12.1 (Notification of School Board Meetings), D-3.9 (Sale of Surplus Equipment and Supplies), D-7.4 (Purchasing), E-1.1B (Emergency/Crisis Management), F-9.4 (Recruitment), F-9.15 (Dismissal of Employees), F-12.8 (Employee Conduct), and H-3.6 (Behavioral Health Services Support for Students) (new policy).

On motion of Mrs. Burges seconded by Mrs. Profit, the Board voted to adopt the aforementioned policies. Voting yes: Perkins, Profit, Burges, Joseph, and Butler. Voting no: None.

4. Consideration of Public Participation Time Limits (B-12.8 Public Participation at School Board Meetings)

At the request of Ms. Perkins, the Board discussed whether to amend the public comment time limit currently set at two (2) minutes per agenda item. The Board received clarification from legal counsel that the time limitation applies to public comments, and that the Board may, at its discretion, adjust time limits as circumstances warrant.

A motion to change the time limit to three (3) minutes was proposed but did not receive a second.

On motion of Ms. Perkins seconded by Ms. Joseph, the Board voted on a proposal to change the public comment time limit from two (2) minutes to five (5) minutes. Voting

yes: Perkins and Joseph. Voting no: Profit, Burges, and Butler. The motion failed; the public comment time limit remained two (2) minutes per agenda item.

Informational Items:

1. Superintendent Report

The Superintendent provided an update regarding the retirement of Ms. Sidney Stewart and the transition plan for business/finance operations. A CPA firm, Erickson Crentel (New Orleans), is assisting to complete the current year audit and reviewing whether they may assume certain duties, with the possibility of presenting an engagement letter for Board consideration.

2. Report from Preston Castille

Mr. Castille provided district updates including athletics, facility use and events, enrollment growth and space constraints, and planning for the upcoming school year. He discussed continued work regarding the Harmony and Justice program and an application to the Louisiana Department of Education to convert the program into a school, as well as initiatives to strengthen student and family supports and early-childhood planning.

3. Policy Review / Student Handbook (2026–2027)

The Superintendent reviewed proposed updates to the 2026–2027 Student Handbook related to special education and disciplinary procedures. The District is awaiting approval from the Louisiana Department of Education; the item will return under information at a future meeting.

Announcements:

1. Date of Next Meeting: The Board discussed the April meeting date due to spring break and the LSBA conference and agreed to hold the next meeting on April 14, 2026, at 6:00 p.m.

Adjournment:

On motion of Mrs. Burges seconded by Ms. Joseph, the Board voted to adjourn the meeting. Voting yes: Perkins, Profit, Burges, Joseph, and Butler. Voting no: None.

Board President

Secretary



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

Proposal for Accounting Services

City of Baker School Board





WHY ERICKSEN KRENTEL, LLP

School board's of Baker's size often find themselves at an inflection point, managing increasing compliance demands with lean administrative resources, navigating audit timelines that can stretch under the weight of competing priorities, and working to ensure Board members have the financial clarity they need to lead effectively. These are structural challenges that many small districts face, and they are best addressed with a dedicated, experienced accounting partner.

At Ericksen Krentel, we understand the unique world in which governmental entities must operate, and we are ready to help the City of Baker School Board (the Board) position itself for renewed financial stability and long-term success. We combine deep expertise in Louisiana governmental accounting with a personalized, hands-on approach so your leadership has accurate, timely financial information it needs to make well-informed decisions. With a long history of service to Louisiana's public entities, we understand the importance of transparent financial reporting to the communities you serve. We also recognize that some engagements require more than routine accounting support, they require a partner willing to work through complexity, stay the course, and help rebuild a financial foundation that leadership can truly rely on. That is exactly the kind of work our team is built for.

Our team is committed to stepping in as a seamless extension of your accounting function, providing the capacity and specialized expertise to support your internal team, get your audit engagement on a strong footing, and build the financial reporting infrastructure your Board deserves. We see our role not as a replacement, but as a partner that strengthens what you already have in place.

Most importantly, we prioritize open communication with your leadership team, consistently providing proactive insights and feedback to enhance your operations and support your long-term success.

CORE VALUES

The following are the values that make us uniquely qualified to provide the quality and services that you seek.



Commitment to quality.

We are consistent in our product of work, innovative in our methods and uphold absolute integrity.



People as our strength.

We believe in treating our team and yours with the utmost respect. We are empathic to individual needs while encouraging the ability and creativity of others.



Superior client service.

We are dedicated to exceeding the expectations of our clients while carrying out services in a timely manner and providing you with a consulting partnership.



Continuous improvement.

In all we do, we strive for improvement. By investing in our people, in client satisfaction, quality and in ideas.



ENGAGEMENT TEAM SUMMARY

Based on our knowledge of the City of Baker School Board and the scope of services proposed, we have assembled an engagement team that combines governmental accounting expertise with dedicated client accounting services capacity, ensuring your organization has both the technical knowledge and the day-to-day support it needs.

Engagement Team Roles and Qualifications

Our philosophy of personalized service means providing you with the most qualified, experienced professionals for your engagement. None of the key engagement team members listed below has had any complaints against them by the Louisiana State Board of Accountancy or any other regulatory authority. Complete biographical information for each key engagement team member is included below:

Tani Budde CPA
Partner

Years of experience: 11 years
tbudde@ericksenkrentel.com

Engagement role: Tani will serve as the Engagement Partner, providing overall oversight and quality control of all services delivered. His responsibilities will include engagement management, state compliance reporting, monthly and annual financial reporting, and audit readiness and support. He will also serve as a primary point of contact for Board leadership alongside Ashley.

Ken Alford CPA, CGMA
Partner

Years of experience: 30+ years
kalford@ericksenkrentel.com

Engagement role: Ken will coordinate the planning and delivery of monthly engagement services. He will lead and supervise the performance of day-to-day execution of accounting and advisory services and offer sound management guidance by advising the Board on accounting policies.

Ashley Elisar
Manager

Years of experience: 11 years
aelisar@ericksenkrentel.com

Engagement role: Ashley will serve as the primary in-charge responsible for the day-to-day execution of all proposed accounting services, including transaction processing, monthly reconciliations, and financial reporting. Alongside Tani, she will serve as one of your primary points of contact and will be supported by a dedicated member of our Client Accounting Services team.



TANI BUDE CPA
PARTNER
ASSURANCE AND ADVISORY

Tani Budde is a partner in Ericksen Krentel's Assurance and Advisory Section, where he is responsible for developing, monitoring, and acting as primary liaison of clients including conducting accounting, compilations, reviews, agreed-upon procedures, and audits of financial statements in compliance with state, local, or other regulatory standards. He also supports the training and development of engagement staff to promote continuous improvement of processes and systems.

MEMBERSHIPS & AFFILIATIONS

American Institute of CPAs	Society of Louisiana CPAs (Past Member of Governmental A&A, Louisiana A&A Conference, and Financial Literacy Committees)	Capital Area United Way (Finance Committee Member)
Louisiana Academy of Production (Finance and Governance Committee Member)	Louisiana Public Charter School Association (Charter Board Leadership Academy Graduate)	Baton Rouge Alliance for Students ChangeMAKERS (Cohort 8)

EDUCATION

Bachelor of Science in Accounting,
Southeastern Louisiana University

SELECTED EXPERIENCE

State of Louisiana, Department of Education
Great Hearts Louisiana, Inc.
IDEA Public Schools Louisiana, Inc
Baton Rouge Children's Advocacy Center
Associated Professional Educators of Louisiana
Tangipahoa Parish School Board



KEN ALFORD CPA, CGMA

PARTNER

Assurance and Advisory Services Section

Ken Alford, a partner in Ericksen Krentel's Accounting and Advisory Services practice, has more than 35 years of accounting, auditing and consulting experience. His experience includes health care providers, life insurance, construction, banking, not-for-profit entities, automobile dealers, wholesale distributors and governmental agencies.

MEMBERSHIPS & AFFILIATIONS

American Institute of CPAs

Society of Louisiana CPAs
(Past Member Small Business, Business Consulting, Louisiana A&A Conferences, and Strategic Planning Committees)

Holy Family School and Church
(Past Finance Committee)

St. Joseph Academy
(Past Finance Committee)

Camp Fire Big River Council
(Past Treasurer)

Ministry Against the Death Penalty
(Past Board Member)

EDUCATION

**Bachelor's Degree in Accounting,
Louisiana State University**

SELECTED EXPERIENCE

**Louisiana District Attorney's Association
West Baton Rouge Convention & Visitor's Bureau
Corporate Mechanical Contractors
Town of Addis
City of Port Allen
West Baton Rouge Parish Public Utility**



ASHLEY ELISAR
MANAGER
CLIENT ACCOUNTING SERVICES

Ashley Elisar is a Manager in Ericksen Krentel's Client Accounting and Advisory Services practice, where she is responsible for managing and executing outsourced accounting engagements for a portfolio of governmental and public sector clients. Her work encompasses the full spectrum of accounting services, including general ledger maintenance, monthly reconciliations, financial reporting, and state compliance submissions. Ashley is known for her attention to detail, her responsiveness to clients, use of technology to make processes more efficient, and her commitment to delivering accurate, timely financial information to the organizations she serves.

MEMBERSHIPS & AFFILIATIONS

Society of Louisiana CPAs

EDUCATION

Bachelor of Science in Accounting,
Southeastern Louisiana University

SELECTED EXPERIENCE

Junior League of Baton Rouge
West Baton Rouge Convention & Visitors Bureau
Ministry Against the Death Penalty
Baton Rouge Radiology Group
Pharmaceutical Specialties



PROPOSED SERVICES

Ericksen Krentel, LLP (“EK”) will provide a complete outsourced accounting function for the City of Baker School Board (the “Board”), including transaction posting, monthly close, and financial reporting necessary to support management and Board oversight. Services are designed to operate within the Board’s existing systems (including PowerSchool) and align to governmental accounting practices applicable to Louisiana school boards.

Engagement management & communications:

- Establish a monthly close calendar, deliverable schedule, and agreed turnaround times for approvals and information requests.
- Hold periodic check-ins to review results, discuss unusual items, and address upcoming deadlines.

Transition support (start-up):

- Conduct onboarding to confirm chart of accounts/funds/programs/functions/object codes and reporting expectations.
- Coordinate accounting and banking system access consistent with segregation of duties and Board policy.
- Review beginning balances and open items at the takeover date (e.g., outstanding payables, accrued payroll liabilities).
- While EK will reconcile beginning balances to the June 30, 2024 audited financial statements as part of the transition process, EK is not responsible for reconstructing the detail or supporting documentation underlying those balances, or for resolving discrepancies that require research into transactions, records, or events occurring prior to the engagement start date.
- Document responsibilities (“who does what”) for EK vs. Board personnel, including approvals and required source documentation.

**General ledger & fund accounting:**

- Post accounting activity to the general ledger in PowerSchool, including appropriate fund and account coding.
- Prepare and post recurring and non-routine journal entries as needed, including standard governmental accruals/deferrals.
- Maintain supporting schedules for significant accounts and activity (e.g., due to/from funds, accrued items).

Accounts payable (posting & payment support):

- Receive approved vendor invoices and supporting documentation from Board personnel (electronic workflow preferred).
- Post approved invoices and payments to accounts payable in PowerSchool.
- Prepare payment runs and payment support documentation for management review and approval.
- Process vendor payments after approval using online banking or third-party bill payment tools (as permitted by Board policy).
- Maintain AP aging and assist with investigation/resolution of old or outstanding items.

Revenue & receipts:

- Record revenue activity to the general ledger in PowerSchool based on reports/support provided by the Board (e.g., state/local receipts, other receipts).
- Reconcile revenue postings to Board-provided deposit information and third-party reports, and follow up on variances.
- Assist designated Board personnel with the preparation and submission of grant reimbursement requests and drawdown requests to federal and state agencies, based on general ledger documentation and expenditure reports prepared by Ericksen Krentel. Final review and approval of all drawdown submissions remains the responsibility of Board management.

Payroll accounting support:

- The Board will process and post payroll internally. EK will prepare and file quarterly payroll tax returns based on payroll records and reports provided by the Board/payroll system.
- Prepare annual Forms W-2 and W-3 based on payroll records and reports provided by the Board/payroll system.
- Prepare annual Forms 1099 (and related filings) based on vendor payment information provided by the Board, including review of completeness of 1099 reporting.
- Assist with payroll accruals and related reconciliations at month-end and year-end, including reconciliation of payroll-related liabilities to third-party reports (e.g., retirement and other withholdings) as applicable.

**Cash & bank reconciliations:**

- Provide current cash balance information to management and perform monthly bank reconciliations for all bank accounts.
- Investigate reconciling items (stale checks, timing items, bank errors) and coordinate corrective action with Board personnel.

Monthly close & balance sheet reconciliations:

- Reconcile material balance sheet accounts monthly and clear suspense/holding accounts.
- Prepare and post monthly closing or adjusting journal entries in PowerSchool.
- Review classification of transactions processed and analyze sub-ledgers to support significant general ledger balances.

Fixed assets:

- Ongoing maintenance of fixed asset records and depreciation schedule based on information provided by the Board.

Budget support:

- Assist management in developing a budget by analyzing historical financials, forecasting revenue and expenses, and monitoring performance.

Monthly and board-ready financial reporting:

- Prepare monthly internal-use financial reporting package, including standard financial statements from PowerSchool.
- Provide monthly financials for Board meeting materials, including variance analysis and notable items requiring management attention.

State compliance reporting (accounting submissions):

- Coordinate with Board and develop and maintain a compliance/reporting calendar for state-required finance and administrative submissions applicable to the Board, including deadlines, required inputs, and responsible parties.
- Coordinate with designated Board personnel to obtain source reports/data extracts needed for each submission; compile, format, and prepare submission support from the general ledger and other Board-provided documentation.
- ACT 370 reporting: compile required expenditure/vendor information from the general ledger and supporting documentation; prepare submission files and support management review/approval prior to upload/submission.
- PEP reporting: coordinate with the Board's designated HR/payroll contacts to obtain required personnel data extracts; prepare/support periodic submissions and perform tie-outs/reasonableness checks to payroll/HR reports provided by the Board.



- Annual Financial Report (AFR): prepare/support the AFR submission using accounting system data and required schedules; perform tie-outs to the general ledger and year-end balances; coordinate management review/approval prior to submission.
- Other Louisiana-required finance/administrative submissions: provide support for additional state reporting or portal submissions that are primarily accounting/finance in nature (e.g., reports derived from the general ledger, budget-to-actual, vendor/payment summaries, or standardized state data collections), as identified during transition and documented in the reporting calendar.
- Any additional state submissions not specifically listed above will be documented in a mutually agreed reporting calendar (report name, due date, data owner, and EK deliverable) within the first 60 days of transition.
- Maintain documentation of submissions (supporting schedules, tie-outs, and submission confirmations) and assist with follow-up questions from state agencies to the extent related to accounting records and submissions prepared by EK.

On-site support and service delivery:

- Our services will be performed primarily from our Baton Rouge office utilizing secure electronic access to the Board's accounting systems, online banking platforms, and document workflows.
- To support efficient operations and timely issue resolution, we will provide on-site assistance at the Board's location on a biweekly basis (one visit every two weeks), during normal business hours, to assist with accounting functions as needed and to meet with management.
- Additional on-site visits beyond the agreed-upon biweekly schedule may be requested by the Board and will be scheduled based on availability and at an agreed-upon separate billing at \$195 per additional visit.

Year-end close & audit support:

- Assist with year-end closing and provide schedules and support necessary for the Board's external audit.



CLIENT RESPONSIBILITIES

Cash Handling and Deposits:

- The Board will maintain full custody of all cash and checks received, and will be solely responsible for the safeguarding, recording, and timely deposit of all collections in accordance with Louisiana law and Board policy.
- Designated Board personnel will prepare and make all bank deposits and will provide EK with deposit documentation, bank statements, and related records on a timely basis to support monthly bank reconciliations.
- EK will not take possession of cash, checks, or any other negotiable instruments at any time during the engagement.

HR and Payroll Data Accuracy:

- The Board retains full responsibility for the accuracy, completeness, and timeliness of all HR and personnel records, including employee classifications, salary rates, benefit elections, leave balances, and employment status.
- Designated HR and payroll personnel will provide EK with accurate and complete payroll reports, data extracts, and related documentation necessary for payroll tax filings, W-2 preparation, 1099 reporting, and PEP submissions. EK's work product in these areas is dependent entirely on the accuracy of Board-provided data, and the Board remains solely responsible for any errors arising from inaccurate or incomplete HR and payroll records.

Grant Administration and Monitoring:

- The Board retains responsibility for grant administration, including monitoring grant award balances, ensuring expenditures are allowable and allocable under each grant's terms and conditions, maintaining required grant records, and ensuring compliance with applicable federal and state program requirements.
- The Board remains responsible for ensuring that grant funds are expended within award periods and that reimbursement requests are submitted in accordance with grantor requirements and deadlines.
- Federal monitoring and compliance activities (including grant compliance monitoring, subrecipient monitoring, program monitoring, or Single Audit compliance administration), except to the extent EK is recording accounting entries based on management-approved direction and documentation.

Management Authority and Approvals:

- All management decisions, including the approval of invoices, payment runs, payroll, fund transfers, budget amendments, and non-routine journal entries remain the sole responsibility of Board management. EK will prepare and present items for approval but will not process or submit any transaction without documented management authorization.
- The Board retains ultimate responsibility for all financial decisions and representations made in connection with the financial statements, state submissions and federal reporting.



- The Board is responsible for reviewing and acting upon financial information, reports, and variance analyses provided by EK, including monitoring budget-to-actual performance, identifying areas of overspending, and taking corrective action as needed. EK's reporting is designed to support management's stewardship responsibilities. It does not substitute for active Board oversight.
- EK's accounting services are not designed to detect fraud, errors, or irregularities, and EK does not assume responsibility for their discovery. While EK will exercise professional care in performing its services and will bring unusual items to management's attention as they arise, this engagement does not constitute an audit, review, or any other form of assurance engagement, and should not be relied upon as such.

Technology and Administration:

- Configuration, administration, troubleshooting, or user access management for PowerSchool or any other information technology system used by the Board. EK will operate as an authorized user of Board-provided systems and is not responsible for system performance, data integrity at the system level, or resolution of technical issues.
- EK's services are dependent upon the accuracy, completeness, and timeliness of information, approvals, and documentation provided by Board personnel. EK bears no responsibility for errors, omissions, or misstatements in work product that arise from inaccurate, incomplete, or untimely information provided by the Board. EK will communicate promptly when information needed to complete its work is outstanding or appears inconsistent.



INVESTMENT

The City of Baker School Board's accounting function represents a meaningful organizational commitment, one that requires not only day-to-day transaction processing, but specialized governmental accounting expertise, active compliance management reporting, and the capacity to produce reliable financial information for Board leadership on an ongoing basis.

Ericksen Krentel's fixed monthly fee for the full scope of services described in this proposal is \$8,500 per month, which includes the transition and onboarding support necessary to establish a stable accounting foundation.

Services	Full Outsourced
Full Outsourced Accounting Function	\$8,500
Additional On-Site Visits at the Request of the Board	\$195/visit

This fixed-fee structure is designed to provide the Board with complete budget certainty. No hourly billing, no surprise invoices, and no ambiguity about what is included. The scope of services covered under this fee is detailed in the Proposed Services section of this proposal.

For context, engaging a specialized governmental accounting firm at a fixed monthly cost compares favorably to the fully-loaded cost of maintaining equivalent in-house capacity, including salary, benefits, payroll taxes, and retirement contributions, while also eliminating the continuity risk. The Board receives not one accountant, but an entire team with deep Louisiana governmental accounting expertise at a predictable and budgetable cost.

The monthly fee will be reviewed collaboratively after the first year of the engagement, once both parties have a clear picture of steady-state volume and complexity.



GETTING STARTED: OUR TRANSITION PLAN

Ericksen Krentel approaches this engagement with a clear-eyed understanding of where the Board is today and a realistic plan for where we will take you. We know that building a stable, reliable accounting function does not happen overnight, particularly during a period of transition, and we are not here to overpromise. The phases below reflect our honest assessment of what it will take to get the Board's financial operations on sound footing, and our commitment to communicating openly with your leadership every step of the way. Our measure of success is not simply completing a checklist — it is ensuring that your Board has the financial clarity it needs to lead with confidence.

Phase 1 — Onboarding & Access (Weeks 1–2):

Establish system access, confirm chart of accounts across all funds, and meet with Board personnel to document responsibilities and workflows between EK and the Board. Coordinate transition of institutional knowledge from the current business manager.

Phase 2 — Assessment & Stabilization (Weeks 3–12):

Conduct a comprehensive review of the general ledger across all funds, identify unrecorded or mis-posted transactions, and begin the process of bringing accounts current. This phase acknowledges that the Board's financial records will require meaningful remediation before reliable monthly reporting can be produced. EK will communicate regularly with management on findings and priorities as this work progresses.

Phase 3 — Reporting & Compliance Calendar (Weeks 10–16):

As the general ledger is brought to a reliable state fund by fund, begin producing Board-ready financial reporting for those funds. Finalize the compliance and reporting calendar, including all state-required submissions, deadlines, data owners, and EK deliverables. Timing of this phase will depend in part on the pace of remediation in Phase 2 and the availability and accuracy of information provided by Board personnel.

Phase 4 — Steady State Operations (To Be Determined Collaboratively):

Full steady state operations — with all funds on a consistent monthly close cycle and compliance submissions on schedule — will be established once the remediation work is substantially complete. EK and Board leadership will agree on a target date for this milestone once the scope of remediation is better understood during Phase 2. Both parties are committed to reaching steady state as efficiently as possible.



REFERENCES

Ericksen Krentel brings a meaningful combination of experience that we believe positions our team well to serve the Board. Our audit practice includes ongoing engagements with multiple Louisiana school boards and charter schools, work that has given us firsthand, detailed knowledge of how school board accounting functions operate, what auditors scrutinize, where compliance risks tend to emerge, and what strong financial reporting looks like for entities like yours.

Our outsourced accounting experience spans several Louisiana governmental entities, where our team has provided ongoing accounting and advisory services for nearly a decade. These engagements have given us deep, hands-on experience with governmental fund accounting, state compliance reporting, and the day-to-day realities of serving as an accounting partner to public entities with lean administrative teams.

We want to be straightforward with the Board: our outsourced accounting practice is newer to the educational sector specifically, and we think that honesty matters. What we bring is a team that knows your world deeply through audit experience, knows governmental accounting operations through practice, and is fully committed to delivering the same high standard of service we hold ourselves to across all of our client relationships.

We encourage you to contact any of the following references:

Contact Person	Organization	Service Provided	Period(s) of Service
David Fernandez 504-301-2000	St. Bernard Parish School Board	Annual Single/GAO Audit ACFR	06/30/23- Present
David Fernandez 504-301-2000	Tangipahoa Parish School Systems	Annual Single/GAO Audit ACFR	06/30/23- Present
Mayor David Toups & Jade Simpson, Town Clerk 225-687-4844	Town of Addis	Accounting and Advisory Services	01/01/17- Present
Kathy Gautreau, Executive Director 225-344-2920	West Baton Rouge Convention and Visitors Bureau	Accounting and Advisory Services	01/01/15- Present
Staci Joffrion, CPA CGMA 225-687-6630	Baxley & Associates, LLC	Audit Management	01/01/17- Present



SUMMARY

We are genuinely excited about the opportunity to serve the City of Baker School Board and to become a trusted part of your team. Our goal is simple: to make your financial operations run smoothly, give your leadership the clear and timely information it needs, and take the complexity of day-to-day accounting off your plate so you can focus on what matters most — your students and community.

We recognize that transitions of this nature require trust, and we do not take that lightly. From the first day of onboarding through every monthly close and Board meeting cycle, our Baton Rouge-based team will be engaged, accessible, and accountable.

We would love the opportunity to connect with you to answer any questions, walk through our approach in greater detail, and discuss a transition timeline that works for your organization. Please feel free to reach out to Tani Budde directly at 225-457-7793 or at tbudde@ericksenkrentel.com. Thank you for the opportunity to be considered, it means a great deal to our team.

COMMERCIAL LEASE AGREEMENT

THIS LEASE, dated the 4TH day of June, 2025, by and between City of Baker School System (hereinafter "LESSOR") and Board of Directors of Education Explosion, Inc. d/b/a Impact Charter School (hereinafter "LESSEE").

WITNESSETH:

LEASED PREMISES: In consideration of the rental stated herein and their mutual covenants, LESSOR leases to LESSEE and LESSEE leases from LESSOR, on the terms and conditions herein, the following described premises: 3750 Harding Street Baker, LA 70714 (See Exhibit A.)

1. **TERM:** The term of this lease is 11 months commencing July 31, 2025, and expiring June 30, 2026.
2. **RESERVED.**
3. **RENTAL:** LESSEE agrees to pay to LESSOR, without deduction, set off, prior notice, or demand, rental during said term, payable on the first day of each month in advance monthly installments. The rental amount of \$20,000.00 Dollars per month.

Monthly installment shall be due and payable on or before the first day of each calendar month succeeding the Commencement Date during the demised term. LESSEE will also pay monthly its pro rata share of property taxes, insurance, and CAM outlined herein.

All rentals due under this lease are payable to the order of City of Baker School System and delivered to LESSOR at 14750 Plank Road, Baker, LA 70714 or as LESSOR or its successor representative may hereafter from time to time designate in writing.

4. **RESERVED.**
5. **PURPOSE & USE:** LESSEE shall occupy the Leased Premises throughout the full term of the lease, and the principal business to be conducted is described as a school but for no other purpose that is illegal nor in any manner creating a nuisance or trespass. Neither sidewalks nor loading docks nor any other outside area shall be used for sale, storage or display in any manner whatsoever. LESSEE agrees to comply with (and to indemnify LESSOR from any violation of) all laws or ordinances relative to LESSEE's use of the Leased Premises.
6. **COMPLIANCE WITH LAWS & REGULATIONS:** LESSEE shall at its own cost and expense obtain any and all licenses and permits necessary of any such use. LESSEE shall comply with all governmental laws, ordinances and regulations applicable to the use of the Leased Premises, and shall promptly comply with *all* governmental orders and directives for the corrections, preventions and abatement of nuisances in, upon, or connected with Leased Premises, all at LESSEE'S sole expense. Without LESSOR'S prior written consent LESSEE shall not receive, store or otherwise handle any product, material or merchandise

which is explosive or highly flammable, or considered to be a Hazardous Material (see "Hazardous Materials" below). LESSEE will not permit the Leased Premises to be used for any purpose or in any manner which would render the insurance thereon void or the insurance risk more hazardous.

7. **HAZARDOUS MATERIALS:** As used in this Lease, the term, "Hazardous Material" means any flammable item, explosives, radioactive materials, hazardous or toxic substances, material or waste or related materials, including any substances defined as or included in the definition of "hazardous substances", "hazardous waste", "hazardous materials" or "toxic substances" now or subsequently regulated under any applicable federal, state or local laws or regulations, including without limitation petroleum-based products, paints, solvents lead cyanide, DOT, printing inks, acids, pesticides, ammonia compounds and other chemical products, asbestos, PCBs and similar compounds, and including any different products and materials which are subsequently found to have adverse effects on the environment or the health and safety of persons. LESSEE shall not cause or permit any Hazardous Material to be generated, produced, brought upon, used, stored, treated or disposed of in or about the Leased Premises by LESSEE, its agents, employees, contractors, sublessees or invitees without the prior written consent of LESSOR.

LESSOR shall be entitled to take into account such other factors or facts as LESSOR may reasonably determine to be relevant in determining whether to grant or withhold consent to LESSEE'S proposed activity with respect to Hazardous Material. In no event, however, shall LESSOR be required to consent to the installation or use of any storage tanks on the Property.

8. **ACCEPTANCE OF PREMISES CONDITION & SUITABILITY.** LESSEE hereby accepts the Leased Premises in its existing condition (except as provided in Section 10 and 11) and assumes responsibility for the condition of the Leased Premises. Any improvements or alterations desired by LESSEE shall be at LESSEE'S cost, with LESSOR'S prior written approval, except as hereinafter provided.

9. **RESERVED.**

10. **ALTERATIONS:** All alterations, replacements and improvements made upon the Leased Premises during the lease including lighting, electrical wiring, office partitions, all heating and air conditioning, shall be done only with the prior express written consent of LESSOR and shall become the property of LESSOR upon the expiration of the lease. However, those certain trade fixtures, machinery and equipment installed by LESSEE solely for use in his business shall remain the property of LESSEE; such trade fixtures, machinery and equipment installed by LESSEE shall be removed at the expiration date of the lease, provided the lease not then be in default, and provided the premises are returned to the same condition as when let, ordinary wear and tear excepted; in the event LESSEE fails to remove any such fixtures, machinery or equipment installed by it, LESSOR may at their option and at LESSEE'S expense demolish, remove and dispose of all such items or may retain as property of LESSOR without reimbursement to LESSEE. LESSEE undertakes

that no lien privilege or claim of any kind shall rest against the Leased Premises from any repairs, alterations additions, or improvements, or from the construction of any building or buildings; and agree to furnish, at its own cost, to LESSOR, upon LESSOR'S request therefor, the bond of a responsible surety company, qualified to do business in the State of Louisiana, and reasonably acceptable to LESSOR, conditioned to hold LESSOR and the Leased Premises harmless against any such lien, privilege, or claim, said bond to be for an amount equal to the estimated cost of such construction, restoration, alterations, additions or improvements. No consent of LESSOR for LESSEE to make improvements or repairs to the premises shall be deemed to permit LESSOR'S interest to become subject to labor or material liens and privileges. All of LESSEE'S work will be performed by a licensed professional and will adhere to all applicable codes.

11. **LESSEE'S SIGNS & SIGN REMOVAL:** Unless otherwise agreed in this lease, LESSEE shall not be permitted to place any signs on the Leased Premises without LESSOR'S prior written approval, such approval shall not be unreasonably withheld. Upon termination of this lease, LESSEE shall remove any sign, advertisement or notice painted on or affixed to the leased premises and restore the place it occupied to the condition in which it existed as of the date of this lease. Upon LESSEE'S failure to do so, LESSOR may do so at LESSEE'S expense.
12. **UTILITIES:** All utility charges on the Leased Premises, beginning from the effective date of this Agreement, shall be paid by LESSEE, including cost of electricity, water, gas (if applicable), garbage pickup, pest control, sewer and any special fees. In the event the Leased Premises constitute a portion of a multiple occupancy building and a utility is not separately metered, LESSEE will pay a proportionate share of the cost for that utility, such share calculated on the basis of the space occupied by LESSEE as compared to the entire rentable space contained in the building.
13. **MAINTENANCE AND REPAIR BY LESSEE:** LESSEE will at LESSEE'S sole expense keep and maintain in good repair the entire Leased Premises including without limitation interior walls, floors, ceilings, ducts, utilities, air conditioning, heating and lighting and plumbing and also including any loading dock(s) and any parking area exclusively used by LESSEE.

It is specifically acknowledged that safety and replacement of the plate glass is LESSEE'S responsibility, as well as keeping pipes from freezing in the winter.

LESSEE shall immediately repair any damages caused by LESSEE. LESSEE shall also maintain a high degree of neatness and cleanliness. If LESSEE does not correct the damages and/or clean the Leased Premises within five (5) days of written notification by LESSOR, LESSOR may proceed with repairs and/or clean-up at LESSEE's expense.

LESSEE agrees not to store merchandise or leave trash outside the Leased Premises. All trash shall be kept in containers. Should LESSEE be in default in the requirements of this provision, LESSOR may, after notice to LESSEE, remedy such default at LESSEE'S

expense, and such expense shall be treated as additional rental due under this lease by LESSEE.

LESSEE shall at all times during the full term of this lease and during the full term of any extensions, holdovers or other rental agreements, carry and maintain at its own cost and expense a maintenance contract with a reputable heating and air conditioning company. Said contract shall provide for the quarterly maintenance of the heating and air conditioning system and such contract may remain in the possession of the LESSEE, provided that LESSEE furnish satisfactory evidence of such contract to LESSOR, or its agent if so designated.

14. **MAINTENANCE AND REPAIR BY LESSOR:** LESSOR shall be responsible only to maintain and perform repairs to the roof, foundations, and outside walls (not including doors and floors) of the Leased Premises, and all other parts of and equipment serving the Leased Premises shall be LESSEE's responsibility. However, LESSOR shall not be obligated to make any repair to such roof, foundations, and outside walls unless it shall be notified in writing by LESSEE of the need of such repair and shall have had a reasonable period of time to make such repair, and shall not be liable to make any repair to the roof, foundations, or outside walls occasioned by LESSEE's acts or negligence. LESSOR shall not be liable for any damage or loss in consequence of defects in the Leased Premises causing leaks, stoppage of water, sewer, drains or any other defects about the building and Leased Premises, unless such damage or loss is caused by defects in the roof, foundations, or outside walls (not including doors and floors) that LESSOR shall have failed to repair within a reasonable time following written demand of LESSEE to do so. Where contractors' or manufacturers' warranties are applicable to parts of the Leased Premises other than the roof, foundations, or outside walls, and the LESSEE has advised the LESSOR in writing of the need for enforcement of such warranties, the LESSOR, at its option, will either enforce such warranties for LESSEES benefit at LESSEE'S expense, or assign such warranties to LESSEE for LESSEE to enforce at LESSEE'S expense.

15. **AMERICANS WITH DISABILITIES ACT OF 1990:** LESSEE shall be responsible for, and shall bear all costs and expenses associated with, any and all alterations to the Leased Premises which may be required by any change to the Americans with Disabilities Act of 1990 (the "ADA"), after the Commencement Date for the accommodation of disabled individuals who may be employed from time to time by LESSEE, or any disabled customers, clients, guests, or invitees or sublessees. LESSEE shall indemnify and hold LESSOR harmless from and against any and all liability incurred arising LESSEE'S obligations under this Section to conform the Premises to the ADA, including the cost of making any alterations, renovations or accommodations required by the ADA, or any government enforcement agency, or any courts, any and all fines, civil penalties, and damages awarded against LESSOR (or those awarded against LESSEE which could become a lien upon the property upon which the Premises are located) resulting from a violation or violations of the ADA, and all reasonable legal expenses and court costs incurred in defending claims made under the ADA, including without limitation reasonable consultants', reasonable attorneys' and paralegals' fees, expenses and court costs. In no way is LESSEE liable for the failure of the Premises to be in compliance with the ADA as of

the Commencement Date

16. INSURANCE AND INDEMNITY:

- A. Liability and Property Damage: LESSEE shall at all times during the full term of this lease and during the full term of any holdovers or other rental agreements, carry and maintain at its own cost and expense, General Public Liability Insurance against claims for personal injury or death and property damage occurring on the Leased Premises, such insurance to afford protection to both LESSOR and LESSEE, as their interests may appear, including coverage for the contractual liability of LESSEE to LESSOR assumed hereunder, and is to be maintained in reasonable amounts, having regard to the circumstances, and the usual practice at the time of prudent owners and lessees of comparable facilities in the Baton Rouge Metropolitan Area, but in no event in amounts less than \$1,000,000 with respect to bodily injury or death to any one person, \$1,000,000 with respect to any one accident, and for property damage not less than \$1,000,000. LESSEE shall deliver to LESSOR evidence of liability and property damage insurance in the limits heretofore proscribed; and shall name LESSOR as additional insured; said evidence to be delivered promptly upon the execution of this lease and when applicable, all renewals thereof.
- B. Property Insurance: LESSEE shall also obtain and keep in force during the Lease Term, at LESSEE'S expense, "All Risk" insurance coverage, which shall include fire and extended coverage and coverage for sprinkler leakage. This policy shall insure all personal property of every description and kind owned by the LESSEE and located in the Building, and all fittings, installations, fixtures, carpeting, flooring, and other leasehold improvements made by LESSOR or LESSEE as the case may be, in an amount deemed commercially for their full replacement value. Such insurance shall name LESSOR as an additional insured. LESSEE agrees to look solely to such insurance as compensation for any losses to LESSEE'S personal property sustained in the Leased Premises for any reason except LESSOR'S gross negligence or willful misconduct, and agrees to hold LESSOR harmless for same.
- C. Other Forms Of Insurance: LESSEE shall also obtain and keep in force during the Lease Term, at LESSEE'S expense (i) worker's compensation and employer's liability insurance, in statutory amounts and limits, covering all persons employed in connection with any work done on or about the Leased Premises for which claims for death or bodily injury could be asserted against LESSOR, LESSEE or the Premises, (ii) business interruption, loss of income and extra expense insurance covering all perils, failures or interruptions, and (iii) any other forms of insurance as LESSEE or LESSOR or the mortgagees of LESSOR may reasonably require from time to time, in form, amounts and for insurance risks against which a prudent LESSEE would protect itself, but only to the extent such risks and amounts are available in the insurance market at commercially reasonable costs.
- D. Fire and Extended Coverage: LESSOR shall, at all times during the full term of this lease, keep all improvements (other than those removable installations which by

the terms of this lease LESSEE would be permitted to remove at expiration of this lease) in and on the Leased Premises insured to one hundred percent (100%) of the full replacement value thereof against loss by fire and extended coverage (including loss of rent insurance) and maintain such insurance at all times as specified herein. LESSEE shall pay each month as additional rent one-twelfth of LESSEE'S pro rata share of LESSOR'S insurance premium attributable to the full insurable value of the improvements covered by this lease.

- E. Placement of Insurance: Insurance required by LESSEE hereunder shall be in companies rated A- or better as rated by A.M. Best Company or which is otherwise acceptable to LESSOR and licensed to do business in the State of Louisiana and shall name LESSOR as an additional insured under such policy. LESSEE shall deliver to LESSOR prior to taking possession of the Leased Premises copies of policies of such insurance or certificates evidencing the existence and amounts of such insurance with loss payable and additional insured clauses reasonably satisfactory to LESSOR. Failure to deliver such policies, or LESSOR'S failure to request such policies, shall not negate LESSEE's insurance obligations under this Section. All insurance required by LESSEE hereunder shall be primary as to all claims thereunder and provide that any insurance carried by LESSOR is excess and is non-contributing with any insurance requirement of LESSEE. No such policy shall be cancelable or subject to reduction of coverage or other modification except after ten (10) days' prior written notice to LESSOR. LESSEE shall, prior to the commencement date and at least thirty (30) days prior to the expiration of such policies, furnish LESSOR with copies of all policies or certificates thereof. If LESSEE shall fail to procure and maintain the insurance required hereunder, or to deliver such policies or certificates, LESSOR, at its sole election may:
- (i) procure such insurance and charge the cost thereof to LESSEE, which amount, together with interest thereon at the interest rate set forth in Section 34 below, shall be Additional Rent and shall be payable within five (5) days after delivery to LESSEE of bills therefore, or
 - (ii) deny LESSEE the right to occupy the Leased Premises until such time as LESSEE deliver such policies or certificates (which denial shall have no effect upon the commencement date or expiration date). LESSEE shall not do or permit to be done anything, which shall invalidate the insurance policies referred to in this Section. LESSEE shall forthwith, upon LESSOR'S demand, reimburse LESSOR for any additional premiums attributable to any act or omission or operation of LESSEE causing an increase in the cost of insurance.
- F. Voiding Insurance: LESSEE will not permit the herein Leased Premises to be used for any purpose which would render the insurance thereon void.
- G. Indemnity: LESSEE shall and will forever indemnify and save harmless LESSOR from and against any and all liability, penalties, expense, cause of action, suits, claims or judgements for death, injury, or damages to persons or property during the term of this lease while on or arising out of the use, occupation, management or

control of the Leased Premises, adjacent property, streets and sidewalks, or any act of operation on any thereof, or growing out of the demolition, construction alteration or repair of any building thereon in any case without regard to whether such death, damage or injury resulted from the negligence of LESSEE or its subleases or their respective agents or employees or otherwise. LESSEE shall and will, at its own expense, defend any and all suits that may be brought against LESSOR, or any of them, or in which LESSOR, or any of them, may be impleaded with others, upon any such above mentioned claim or claims, and shall and will satisfy, pay and discharge any and all judgments that may be recovered against LESSOR, or any of them, in any such action or actions in which LESSOR, or any of them, may be a party defendant.

17. **ACTS OF LESSEE AFFECTING INSURANCE:** LESSEE shall not do or cause or suffer anything to be or remain on or about the Leased Premises or carry on or permit upon the Leased Premises any trade or occupation or suffer to be done anything whereby the policy or policies of fire or other casualty insurance covering the Leased Premises shall become void or suspended or that may render an increased or extra premium payable for the insurance of the Leased Premise against fire and the hazards insured under extended coverage, unless such thing or activity is consented to in writing by the LESSOR, and even if LESSOR consents to such thing or activity, LESSEE shall pay such increased or extra premium from time to time, on each occasion within ten (10) days after LESSEE shall have been advised of the amount thereof. Should LESSEE'S occupancy cause LESSOR to be unable to obtain fire or other casualty insurance covering the Leased Premises, LESSOR shall have the right to terminate this Lease upon giving LESSEE not less than ten (10) days prior notice, and LESSEE shall be and remain liable to LESSOR for all damages payable upon a default termination under Section 30 hereof. LESSEE shall notify LESSOR at any time the Leased Premises will become unoccupied so that LESSOR may obtain necessary vacancy permits from LESSOR's insurer.

18. **TAXES:** In addition to the rental provided for hereinabove, LESSEE shall pay each month 1/12 of the pro rata share of real estate taxes and assessments, general and special, levied or imposed, with respect to said building, which for the purposes hereof shall be deemed to include related parking facilities and all the improvements to the Leased Premises, including, without limitation, all land, buildings, and improvements forming a part thereof, which tax and assessment amount will be as estimated by LESSOR. In January of each year, LESSOR shall furnish LESSEE with a statement setting forth the amount of tax levied against the leased Premises, the LESSEE's share of said tax, and the amount paid by the LESSEE on account of said tax during the prior year. Said statement shall include a copy of the tax bills for the year. If the statement discloses an overpayment by the LESSEE, the statement will include a check for the overpayment. If the statement discloses an underpayment by LESSEE, then LESSEE will pay the deficiency within ten (10) days after its receipt of the statement.

In addition to all other payments required to be paid by LESSEE to LESSOR, LESSEE shall pay in the same manner as set forth in the preceding paragraph all rents, sales and use taxes, if any, levied or imposed with respect to the Leased Premises or this lease and all

other taxes, charges, assessments and governmental impositions, extraordinary or otherwise, of every nature and kind, which may, during the lease term, be assessed, levied, or imposed, upon the Leased Premises, or any part thereof, or any improvements thereon, or the leasing thereof, provided only that nothing herein contained shall be construed to require LESSEE to pay any inheritance, estate, or income tax imposed upon LESSOR.

19. **DAMAGE AND DESTRUCTION:** In case the said Leased Premises shall be so damaged by fire or other cause as to be rendered untenable and necessary repairs cannot be made within 180 days, this lease shall terminate as of the time the Leased Premises were rendered untenable. However, if the damage is such that repairs can be completed within 180 days, LESSOR agrees to make such repairs promptly, and to allow LESSEE an abatement in rent for such time as the Leased Premises remains untenable. In the event of partial loss, the rent shall be abated by the proportion of the Leased Premises rendered unfit for use.
20. **WAIVER OF SUBROGATION:** Neither the LESSOR nor the LESSEE shall be liable to the other for the loss arising out of damage to or destruction of the Leased Premises, or the building or improvements of which the Leased Premises are a part thereof, when such loss is caused by any of the perils which are or could be included within or are insured against by a standard form of fire insurance with extended coverage, including sprinkler leakage insurance, if any. All such claims for any and all loss, however caused hereby are waived. Said absence of liability shall exist whether or not the damage or destruction is caused by the negligence of either LESSOR or LESSEE or by any of their respective agents, servants or employees. It is the intention and agreement of the LESSOR and the LESSEE that the rentals reserved by this lease have been fixed in contemplation that each party shall fully provide his own insurance protection at his own expense, and that each party shall look to his respective insurance carriers for reimbursement of any such loss, and further, that the insurance carriers involved shall not be entitled to subrogation under any circumstances against any party to this lease, either the LESSOR nor the LESSEE shall have any interest or claim in the other's insurance policy or policies, or the proceeds thereof unless specifically covered therein as a joint assured.
21. **LESSOR RIGHT OF ENTRY:** LESSOR may enter the premises at reasonable times with advance notice to LESSEE to inspect the same, to make repairs and alterations, or to run pipe or electric wire, as LESSOR may deem necessary and appropriate provided that LESSOR will not unduly inconvenience LESSEE'S business.
22. **QUIET POSSESSION:** LESSOR agrees to warrant and defend LESSEE in its quiet and peaceful possession of the Leased Premises so long as the lease is not in default.
23. **CONDEMNATION:** If all of the Leased Premises are taken by condemnation or eminent domain proceedings, or if so much of the Leased Premises are so taken that the remainder is wholly inadequate for LESSEE'S business purposes (a "Total Taking"), this Lease shall terminate. If the taking is not sufficiently extensive to constitute a Total Taking, and if the taking includes a part of the building, then LESSEE's rent shall be reduced in the proportion that the space in the building taken bears to the building space that was originally leased. If the taking does not include a part of the building, then rent will not be reduced by the

taking so long as all parking spaces located on the Leased Premises that are lost by the taking are replaced by new parking spaces that serve the building, and if such parking spaces are not replaced, then rent shall be reduced in an amount that is appropriate to compensate LESSEE for the lost parking facilities. In such condemnation proceedings, LESSEE may claim compensation for moving expenses and for the taking of any removable installations which by the terms of this Lease, LESSEE would be permitted to remove at the expiration of this Lease, if such award is separately allowed by the condemning authority, but LESSEE shall be entitled to no additional award, and LESSEE hereby waives all right to proceed for, the loss of its leasehold interest, it being agreed that all damages recoverable by reason of the value of the Leased Premises will belong and be payable to the LESSOR.

24. **SUBORDINATION; ESTOPPEL CERTIFICATES:** This Lease is subject and subordinate to any mortgage that now or hereafter encumbers or affects the Leased Premises or any part thereof. This clause shall be self-operative and no further instrument of subordination need be required by the mortgagee. In confirmation of such subordination, however, LESSEE shall, at LESSOR'S request, promptly execute any appropriate certificate or instrument that LESSOR may request, provided that such certificate or instrument contains an agreement by the mortgagee that so long as LESSEE is not in default under this Lease, such mortgagee will not disturb LESSEE'S possession of the Leased Premises. In the event of the enforcement by any mortgagee of the remedies provided for by law or by such mortgage or ground lease, LESSEE will, upon request of any person or party succeeding to the interest of LESSOR as a result of such enforcement, automatically become the LESSEE of such successor in interest without change in the terms or other provisions of this Lease. Upon request by such successor in interest, LESSEE shall execute and deliver an instrument or instruments confining the attornment provided for herein. At either party's request, the other party will execute an estoppel certificate or a three-party agreement certifying that this Lease is in effect, if, in fact, it is in effect. and further certifying that, to the best knowledge of the party giving the certificate, there are no defaults hereunder other than those set out in such certificate.
25. **ASSIGNMENT OR SUBLETTING:** This lease may not be assigned, and the Leased Premises may not be sublet, partially or fully, without prior written consent of LESSOR; such consent shall not be unreasonably withheld. Even in the event of permitted assignment or sub-letting, LESSEE acknowledges that it shall remain fully responsible for compliance with all terms of the lease. Any sub-lessee occupying any part of this space, shall by the act of subletting formally or informally, assume all obligations of LESSEE, whether or not LESSOR knew of or approved or disapproved of such sub-letting.
26. **DELIVERY AT EXPIRATION OF LEASE:** At expiration of this lease, LESSEE shall redeliver to LESSOR the Leased Premises in good order and condition clear of all goods and broom cleaned and shall make good all damages to the premises, usual wear and tear damage by the elements excepted, and shall remain liable for holdover rent until the premises with keys shall be returned in such order to LESSOR, provided, however, that the assessment of such holdover rent will not deprive LESSOR of the right to require that LESSEE vacate the Leased Premises immediately upon lease termination, and LESSOR

will have and retain the right to commence immediate eviction proceedings or take such other steps as are necessary to secure the removal of LESSEE from the Leased Premises. No demand or notice of such delivery shall be necessary, LESSEE expressly waiving all notices and legal delays. In addition, LESSOR may require LESSEE to remove all and any alterations, additions or improvements (whether or not made with LESSOR'S consent) prior to the expiration of the Lease and to restore the Property to its prior condition, all at LESSEE'S expense. All alterations, additions and improvements which LESSOR has not required LESSEE to remove shall become LESSOR'S property and shall be surrendered to LESSOR upon *the* expiration or earlier termination of the Lease. To the extent applicable, all obligations of LESSEE contained in this Article shall survive the expiration or other termination of the terms of this lease.

27. **LATE CHARGES:** LESSEE'S failure to pay rent promptly may cause LESSOR to incur unanticipated costs. The exact amount of such costs are impractical or extremely difficult to ascertain. Such costs may include, but are not limited to processing and accounting charges and late charges which may be imposed on LESSOR by any ground lease, mortgage or trust deed encumbering the Leased Premises. Therefore, if LESSOR does not receive any rent payment within ten (10) days after it becomes due, LESSEE shall pay LESSOR a late charge equal to ten percent (10%) of the overdue amount. The parties agree that such late charge represents a fair and reasonable estimate of the costs LESSOR will incur by reason of such payment.
28. **LEASE HOLDOVER:** Should LESSEE remain on the Leased Premises after expiration of this lease agreement, LESSOR has the option to interpret such actions as creating a month-to-month lease at a rental of fifty percent (50%) higher than that payable for the last month of the lease term, or to consider the holding over a trespass. Only a new signed lease or extension agreement shall deprive LESSOR of the choice of action.
29. **DEFAULT BY LESSEE:** Should LESSEE fail to pay any of the rentals provided for herein promptly on the day when the same shall become due and payable hereunder, and shall continue in default for a period of five (5) days after written notice thereof by LESSOR, or should LESSEE fail to comply with any of the other obligation of this lease, within ten (10) days from the mailing by LESSOR of notice demanding same, or in the event of LESSEE'S bankruptcy, receivership, insolvency, or assignment for the benefit of creditors, or the attachment of the contents of the Leased Premises by law, or LESSEE'S failure to maintain a going business in the Leased Premises, then LESSOR shall have the right, at LESSOR'S option (a) to cancel this lease, in which event there shall be due to LESSOR as liquidated damages, a sum equal to the amount of the guaranteed rent for one year , or alternatively at LESSOR'S option to be reimbursed all actual cost incurred in reentering, renovation and re-letting said premises; (b) to accelerate all rentals due for the unexpired remaining term of this lease and declare same immediately due and payable; and/or (c) to sue for the rents in intervals or as the same accrues.

The foregoing provisions are without prejudice to any remedy which might otherwise be used under the laws of Louisiana for arrears of rent or breaches of contract, or to any lien to which LESSOR may be entitled.

If LESSEE has taken steps to cure any default not curable in ten (10) days, such additional reasonable time as is necessary to cure such default shall be granted LESSEE.

Should LESSOR terminate this lease as provided in this article, LESSOR may re-enter said Leased Premises and remove all persons, or personal property, without legal process, and all claims for damages by reason of such reentry are expressly waived.

IN THE EVENT LESSOR PROCEEDS WITH AN EVICTION OF LESSEE, LESSEE SPECIFICALLY WAIVES ITS RIGHT TO NOTICE, AND LESSOR MAY PROCEED WITH EVICTION OF LESSEE WITHOUT ISSUANCE OF A NOTICE TO VACATE PURSUANT TO LOUISIANA CODE OF CIVIL PROCEDURE ARTICLE 4701. UNDER LOUISIANA CODE OF CIVIL PROCEDURE ARTICLE 4731, LESSEE AUTHORIZES LESSOR TO PROCEED WITHOUT SUCH NOTICE, AND CONSENTS TO BEING CITED SUMMARILY TO SHOW CAUSE WHY LESSEE SHOULD NOT BE ORDERED TO DELIVER POSSESSION OF THE PREMISES TO LESSOR. LESSEE'S WAIVER OF NOTICE AND CONSENT TO A SUMMARY PROCEEDING SHALL SURVIVE TERMINATION OF THIS LEASE.

LESSOR'S failure to strictly and promptly enforce these conditions shall not operate as a waiver of LESSOR'S rights LESSOR hereby expressly reserving the right to always enforce prompt payment of rent, or to cancel this lease regardless of any indulgences or extensions previously granted.

30. **RENEWAL / TERMINATION:** This lease shall automatically terminate upon the expiration of the term. Should LESSEE and LESSOR desire to renew the lease or to extend the term of the lease, written notice shall be provided to the other party of at least thirty (30) days prior to the expiration of the lease.

LESSEE shall have the option to terminate this lease prior on January 1, 2026 by providing at least thirty (30) days written notice, which shall be provided on or before November 30, 2025 to LESSOR. If LESSOR allows LESSEE to terminate the lease effective January 1, 2026, LESSEE shall pay a termination charge equal to two (2) months' rent, or the maximum allowable by law, whichever is greater. Extenuating circumstances may be considered for a termination charge of less than one (1) month.

31. **NO WAIVER:** Failure of LESSOR to declare immediately upon occurrence thereof or delay in taking any action in connection therewith shall not waive such default, but LESSOR shall have the right to declare default at any time; no waiver of any default shall alter LESSEE'S obligations under the lease with respect to any other existing or subsequent default.
32. **ATTORNEY'S FEES AND EXPENSES:** In the event it becomes necessary for either party to employ an attorney to enforce collection of the rents agreed to be paid, or to enforce compliance with any of the covenants and agreements herein contained, the unsuccessful litigant will be liable for reasonable attorney's fees, costs and expenses incurred by the

other party.

33. **INTEREST ON PAST DUE OBLIGATIONS:** Any amount owed by LESSEE to LESSOR which is not paid when due shall bear interest at the rate of fifteen percent (15%) per annum from the due date of such amount. However, interest shall not be payable on late charges to be paid by Lessee under this Lease. The payment of interest on such amounts shall not excuse or cure any default by Lessee under this Lease. If the interest rate specified in this lease is higher than the rate permitted by law, the interest rate is hereby decreased to the maximum legal interest rate permitted by applicable law.
34. **ADVANCED PAYMENTS BY LESSOR:** Except as may expressly be provided in this Lease to the contrary, any amount paid by LESSOR on behalf of LESSEE in which LESSEE is to reimburse LESSOR shall include in addition to the amounts advanced by LESSOR an administrative fee of ten percent (10%).
35. **LEASE COMMISSION:** The parties hereto acknowledge that there are no real estate brokers that represented LESSOR and/or LESSEE herein.
36. **DEFINITION OF TERM:** For all purposes of this lease, references to "Term" shall include not only the primary term as set forth on Page I hereof: but also any and all extensions or renewal periods, separately and cumulatively. References to dates or time periods in relation to expiration or termination shall relate not only to the expiration or termination of said primary term, but to the expiration or termination of any and all extensions or renewal periods which, at the time in question, shall then have been exercised to otherwise institute.
37. **ENTIRETY OF UNDERSTANDING IN WRITTEN LEASE:** It is agreed that the entire understanding between the parties is set out in the lease and any riders which are hereto annexed, and that this lease supersedes and voids all prior proposals, letters and agreements, oral or written.
38. **CONFLICTS:** If there is any conflict between the printed portions and the typewritten or handwritten portions, the typewritten portion shall prevail.
39. **BENEFITS OF PARTIES:** All of the provisions hereof shall be binding upon and shall inure to the benefit of LESSOR and LESSEE, their heirs, executors, administrators, successors, and assigns (as the case may be).
40. **GOVERNING LAW:** This Lease shall be governed by and construed in accordance with the laws of the State of Louisiana then in effect. LESSEE consents to personal jurisdiction and venue in the State of Louisiana and judicial district in which the Leased Premises is located.
41. **LEASE RECORDATION:** The parties to this lease may not record this lease; however, either Lessor or Lessee shall, upon request of the other, execute, acknowledge and deliver to the other a "short form" or memorandum of this lease for purposes of recordation. The

memorandum shall describe the parties, the Leased Premises, and the term of this lease, and shall incorporate this lease by reference.

42. **NOTICES:** Any notice or demand which, by provision of this Agreement, is required or permitted to be given or served by one party on the other shall be deemed to have been sufficiently given and served for all purposes (if mailed) five calendar days after being deposited, postage prepaid, in the United States Mail, registered or certified mail, or (if delivery by messenger, express courier or overnight courier) one business day after being delivered to such courier, or (if delivered in person) the same day as delivery, in each case addressed (until another address or addresses is given in writing by such party) as follows:

LESSOR: 14750 Plank Road
Baker, LA 70714

LESSEE: 4815 Lavey Lane
Baker, LA 70714

Such address may be changed by giving written notice to the other party in like manner.

43. **FOR SALE AND RENT SIGNS; INSPECTION BY PROSPECTS:** LESSOR shall have the right to place the usual "For Sale" signs on the leased premises at any time during the term of this lease and the usual "For Lease" signs on the leased premises during the last six (6) months of the term of this lease. LESSEE agrees to allow persons authorized by LESSOR to inspect the premises during the term of the lease. LESSEE agrees to allow persons authorized by LESSOR to inspect the leased premises during the term of this lease with the view of purchasing the same and during the last year of the term of this lease with the view of renting the same, such inspections to be at reasonable hours.
44. **REVIEW OF DOCUMENT:** Notwithstanding any provision to the contrary in this Agreement, the parties hereto acknowledge that (1) they have reviewed this Agreement in detail prior to execution of same, (2) they have had the opportunity to review this Agreement with their respective counsel.
45. **Reserved.**
46. **Reserved.**
47. **CORPORATE AUTHORITY; PARTNERSHIP AUTHORITY:** If LESSEE is a corporation, each person signing this Lease on behalf of LESSEE represents and warrants that he has full authority to do so and that this Lease binds the corporation. Within thirty (30) days after this Lease is signed, LESSEE shall deliver to LESSOR a certified copy of a resolution of LESSEE'S Board of Directors authorizing the execution of this Lease or other evidence of such authority reasonably acceptable to LESSOR. If LESSEE is a partnership, each person or entity signing this Lease or LESSEE represents and warrants that he or it is a general partner of the partnership, that he or it has full authority to sign for the partnership and that this Lease binds the partnership and all general partners of the

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partnership. LESSEE shall give written notice to LESSOR of any general partner's withdrawal or addition. Within thirty (30) days after this Lease is signed, LESSEE shall deliver to LESSOR a copy of LESSEE'S recorded statement of partnership or certificate of limited partnership.

Signature Page to Follow:

IN WITNESS WHEREOF, the parties hereto have hereunto made this lease and set their hands to multiple originals in the Parish of East Baton Rouge, State of Louisiana, as to the day and year first above written.

LESSOR:

City of Baker School System

By: *Monique S. Butler*
Name: Monique Butler
Title: Registered Agent

LESSEE:

Board of Education Explosion, Inc. d/b/a Impact Charter School

By: *Dr. Torrence Williams*
Name: Torrence Williams
Title: Impact Charter School President

EXHIBIT A

A certain tract or parcel of land in the Town of Baker, Parish of East Baton Rouge, State of Louisiana, containing Fourteen and 25/100 (14.025) Acres, and being a part of Lots Numbers 125, 126, 127, 128, 129, and 130 of BAKER LOTS AND ACRES, and lying in Section 41, Township 5 South, Range 1 West, and Section 48, Township 5 South, Range 1 East, Greenburg Land District of Louisiana, as shown on survey made by R. Swart, C. E. for East Baton Rouge Parish School Board, dated August 5, 1937, a blue line copy paraphed "Ne Varietur" of even date herewith is attached to this act of Sale for greater certainty of description, this property being more particularly described as follows:

Beginning at a point on the North line of Coolidge Street, marked by a concrete monument, which point is One Hundred forty-five (145') feet East of the Northeast corner of the Intersection of Coolidge and Myrtle Streets: thence Easterly along the North line of Coolidge street a distance of Eighty Hundred Eighty and 9/100 (880.09') feet to an iron pipe and corner and thence at right angles in a Northerly direction a distance of Six Hundred Seventy-five (675') feet, to an iron pipe on the South line of Harding Street and corner, thence in a Westerly direction along the South side of Harding Street, a distance of Eighty Hundred Eighty and 9/100 (880.09') feet to a concrete monument and corner and thence at right angles in a Southerly direction a distance of Six Hundred Seventy-five (675') feet to the POINT OF BEGINNING.

Vendor	Date	Amount	Memo/Description
Cypress Roofing			
	10/2/25	10,000.00	Deposit for repairs to T Buildings
	10/22/25	18,894.00	50% deposit for water fountains
	10/22/25	10,095.00	T buildings subfloor repairs (removing rotting floors and installing new floors) Awnings(fabricate and install over new water fountains) Water Fountains (installing outdoor water fountains, running electrical , install bottle filling station)
	11/10/25	18,894.00	T Building Water Fountain Install
	9/15/25	1,987.00	Install water fountain
	8/25/25	3,295.00	Cafeteria & Kitchen Leak
	8/25/25	1,984.00	Replacing ceiling tiles in cafeteria
	8/18/25	1,987.00	Install water fountain
	8/7/25	1,984.00	Replace ceiling tiles in cafeteria
	8/4/25	1,984.00	Replacing ceiling tiles in cafeteria
	8/4/25	3,295.00	Cafeteria & Kitchen Leak
	7/30/25	3,295.00	Deposit for repairs to leak in cafeteria roof
	7/30/25	1,987.00	Deposit for Water Fountain Install
	7/24/25	1,984.00	Replace ceiling tiles in cafeteria
	7/7/25	1,887.50	Main Office AC Repair
	7/7/25	845.00	Roof Cleaning
	7/7/25	635.00	Cafeteria Repairs
	7/7/25	875.00	Roof Cleaning
	6/27/25	132,350.00	Ceiling repairs for Building A,B, and C
	6/2/25	1,887.50	Main Office AC Repair
	6/2/25	635.00	Deposit for Cafeteria Repair Estimate
	5/29/25	845.00	Cypress Roofing deposit for roof repairs
	5/27/25	875.00	Deposit for roof & gutter cleaning
	5/27/25	1,887.50	Cypress Roofing deposit for A/C repairs
KWS Home Maintenance			
	1/1/26	460.00	Cleared floor drain in computer room and cleared drain on fan coil C-2
	1/8/26	4,055.00	Replace boiler pump and motor for c bldg
	1/8/26	450.00	Replace spider coupling on Chill water pump for chiller

	1/8/26	6,257.39	A building boiler change main polit, burner and ignition flame rod leads Repaired C Hall Boiler PM all three boilers get them ready for inspection
	2/11/26	2,375.00	Replace water pressure switch on chiller (preventive maintenance) Repair coupling on make up water for boilers and chiller. Restart boilers and check building
	2/11/26	525.00	Repair broken 1/2 " copper pipe in the kitchen Repair toilet seat in girls bathroom unclog toilet in main office bathroom Replace light switch in boys bathroom
	9/23/25	855.00	Repaired water leak in pump room
	9/23/25	575.00	Charged A/C on T-2 building
	9/23/25	850.00	Replaced filters at impact charter on A/C systems
	8/14/25	705.65	Replaced Digital Thermostat
	7/31/25	660.00	10mfd capacitor on west building
	7/28/25	12,500.00	Remove and replace 5 ton electric package unit Remove and replace 7.5 ton electric
	7/24/25	28,555.00	package unit-Main Office
Joey Thibodeaux's Plumbing			
	10/1/25	1,142.26	Repair faucet in ladies room, unclogged 2 sink drains, adjusted water temp in cafeteria
	9/22/25	719.01	Ice maker installed
	9/7/25	3,600.00	Finish repair lot of concreter and catch basin Replaced hot water heater w/pan, installed new kitchen sink, push button
	5/6/25	3,718.60	valve for ur all the materials to get plumbing up to
	4/18/25	39,814.25	code and working order
Fire Quest	09/18/2025	237.50	September 11, 2025 service call
	04/15/2025	1,000.00	Technical Labor: Serviced 04/15/2025 Clear red tag and get system ready for occupancy.
	03/01/2025	2,140.00	Fire alarm system monitoring services provided 11/15/2024 - 12/2/2024
	03/01/2025	700.00	March 2024 Fire Alarm System Renewal

Baker Glass	2/3/26	23.80	B-Hall (Classroom B4 & B1) Block size:24X36 (1/16 Clear Plate)
Andrew Ewrin	10/21/25	275.00	Killed and removal of yellow jackets from T-Buildings 10/14/2025
Brunson Safe and Lock	11/3/25	543.90	labor, parts/supplies and service trip to open and rekey lock on storage inside library
Alford Safe and Lock			Rekey, replaced keys, deadbolts, exit device, mag plate, mortise cylinder,
	4/23/25	2,186.15	entry levers
	5/8/25	203.41	repair lock
	8/29/25	894.66	Uscan lever classroom function
Buffalo Electric	10/13/25	780.00	08/25/2025 LABOR, MATERIAL, TOOLS AND EQUIPMENT AS REQUESTED FOR BUFFALO ELECTRIC TO RUN CONDUIT ON J-BOX ON SIGN UP SIGN TO ENTRANCE. GET CONUDIT INTO SIGN, MOUNT BOX FOR RECEPTACLE. PULL WIRE, TERMINATE RECEPTACLE, TERMINATE BOX, TEST VOLTAGE
Terracon Consultants, Inc		1,800.00	Initial Asbestos Inspection, Bulk PLM Sample Analysis, Asbestos Inspection Report FOR PERIOD 07/13/2025-09/06/2025
	9/8/25		
WLR Electric			Purchased and installed light fixtures, remove wiring from light pole, replace switch in classroom, trouble shoot power on power in t building
	9/24/25	1,050.00	