

NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 1.**

**CALL TO ORDER/AGENDA**

**Subject:**

1.1 Pledge of Allegiance

1.2 Agenda: Items to be removed from the agenda or changes to the agenda will be made at this time.

**Action Requested:**

1.1 None

1.2 Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

1.2 A trustee, administrator or a member of the public may request that an item be removed from the agenda or the order of the agenda be changed at the pleasure of the Board.

Agenda items may be added to the agenda if an "emergency situation" exists or "immediate action" is needed.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rosemary Kunkler

**Agenda Item 2.**

**PRESENTATIONS**

**Subject:**

2.1 Student Presentation

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

A student from the Willow Creek Learning Center will present.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rebekah Davis

Agenda Item 3.

**CONSENT AGENDA**

A trustee can have an item removed from the Consent Agenda and given individual consideration for action as a regular agenda item. An administrator or a member of the public may request that an item be removed from the Consent Agenda and given individual consideration for action as a regular agenda item at the pleasure of the Board.

**Subject:**

3.1 Consideration of Approval of Warrants & Payroll for Northern United - Humboldt Charter School (NU-HCS)

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This is a monthly process. The warrants and payroll totals are inspected and clarification is given if needed. See attached.

**Fiscal Implications:**

Warrants: NU-Humboldt Charter School - \$135,864.28

Payroll: NU-Humboldt Charter School - \$78,440.72

**Contact Person/s:** Shari Lovett, Kelley Withers

Checks Dated 08/01/2024 through 08/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000248554	08/07/2024	BEGINNINGS INC	62-4351	June statement	23.45	
			62-4374	June statement	31.67	
			62-5510	June statement	57.89	
			62-5623	June statement	407.34	
			62-5800	June statement	624.60	
			62-5909	June statement	37.02	
			62-5922	June statement	104.00	1,285.97
3000248555	08/07/2024	CDW GOVERNMENT	62-4310	Network Equipment		134.83
3000248556	08/07/2024	CHACTERSTRONG	62-5800	Annual renewal		5,997.00
3000248557	08/07/2024	CITY OF ARCATA	62-5520	July statement - ALC		91.94
3000248558	08/07/2024	Daena L Velasco Acosta	62-5800	July statement		75.00
3000248559	08/07/2024	Food for People Inc.	62-5800	Annual renewal		50.00
3000248560	08/07/2024	P G & E	62-5520	July statement - ALC		98.54
3000248561	08/07/2024	Paradigm Healthcare Services	62-5800	July statement		111.75
3000248562	08/07/2024	UBEO West, LLC	62-5637	July statement		948.39
3000249214	08/14/2024	APLUS+	62-5210	2 Attendees for APlus Conference 2024		1,498.00
3000249215	08/14/2024	CDW GOVERNMENT	62-4310	Network equipment		8,806.00
3000249216	08/14/2024	Cobine, Amanda	62-4374	Contracted service - keys made for center		13.36
3000249217	08/14/2024	GLOBAL DATEBOOKS	62-4310	Middle/High school planners 24-25		862.36
3000249218	08/14/2024	H.C.S.D.	62-5530	July statement - ELC		171.33
3000249219	08/14/2024	HONORS GRADUATION	62-4310	Extra tassels - graduation		53.16
3000249220	08/14/2024	HUMBOLDT COUNTY DEPT OF HEALTH & HUMAN SERVICES	62-5884	Cutten Learning Center - School cafeteria		520.00
3000249221	08/14/2024	Humboldt IPA	62-4310	Empowerment group / food Aug24-May25	500.00	
			62-5800	Empowerment group / food Aug24-May25	5,000.00	5,500.00
3000249222	08/14/2024	Mueller, Timothy F	62-5560	Materials/Supplies		324.20
3000249223	08/14/2024	P G & E	62-5520	July statement - ELC		244.55
3000249224	08/14/2024	Paradigm Healthcare Services	62-5800	Aug statement		111.75
3000249225	08/14/2024	PITNEY BOWES INC Reserve Acct.	62-5623	Bill Period: Aug 16 2024 to Nov 15 2024.		113.11
3000249226	08/14/2024	RECOLOGY HUMBOLDT COUNTY	62-5560	July statement		271.81
3000249227	08/14/2024	Restif Cleaning Service Cooper ative, Inc	62-5800	July statement - Admin/CRC/ELC		1,170.00
3000249228	08/14/2024	SHI INTERNATIONAL CORP	62-5800	Adobe License		2,500.00
3000249229	08/14/2024	TCI BRINGS LEARNING ALIVE	62-5800	Online renewal - Middle school science / s.studies		1,858.00
3000249230	08/14/2024	YOUNG MINNEY & CORR LLP	62-5823	General information		2,135.00
3000249231	08/14/2024	YREKA MOTORS	62-4400	Odyssey & Accord		79,584.69
3000249564	08/19/2024	CITY OF ARCATA	62-5520	July closing statement- Apt A		104.28
3000249565	08/19/2024	CREATIVE MATHEMATICS	62-4110	Curriculum - 2nd & 3rd grade		73.83

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 08/01/2024 through 08/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000249566	08/19/2024	Gomes, Sarah L	62-4310	Materials - woodchips		1,318.86
3000249567	08/19/2024	HUMBOLDT MOVING & STORAGE INC	62-5610	Aug statement		71.70
3000249568	08/19/2024	Kerr, Trevor L	62-4310	Materials & Supplies		125.03
3000249569	08/19/2024	MAD RIVER UNION	62-5831	Monthly advertisement		234.00
3000249570	08/19/2024	MYSTERY SCIENCE	62-5300	Membership: 07/1/2024 - 6/30/2025		1,795.00
3000249571	08/19/2024	NORTH COAST JOURNAL	62-5831	AUG statement - advertisement		481.00
3000249572	08/19/2024	RAY'S OLD TOWN AUTO & MUFFLER	62-4361	Oil change	28.12	
				Oil change / Gas tank guard	28.30	
				Oil change / wiper blades	25.04	
			62-5633	Oil change	401.14	
				Oil change / Gas tank guard	403.84	
				Oil change / wiper blades	358.26	1,244.70
3000249573	08/19/2024	REPUBLIC INDEMNITY	62-9542	AUG statement - worker's comp		4,251.20
3000249574	08/19/2024	STUDIES WEEKLY	62-5800	Online license		318.00
3000249575	08/19/2024	VALLEY PACIFIC PETROLEUM SERV	62-4364	July statement - gasoline		155.82
3000249940	08/22/2024	ADVANCED SECURITY SYSTEMS	62-5800	Statement 09/01/24 - 11/30/24		216.00
3000249941	08/22/2024	CAL POLY HUMBOLDT	62-5801	Fieldtrip Tickets - Performing Arts		1,715.00
3000249942	08/22/2024	CITI CARDS	62-4310	Jul/Aug statement	403.26	
			62-4381	Jul/Aug statement	13.59	
			62-5800	Jul/Aug statement	3,307.50	3,724.35
3000249943	08/22/2024	CliftonLarsonAllen LLP	62-5822	Aug statement		856.80
3000249944	08/22/2024	GREAT AMERICA FINANCIAL SERV	62-5623	Aug statement - printer rental		816.25
3000249945	08/22/2024	LAKESHORE	62-4310	Instructional material		105.54
3000249946	08/22/2024	MCGRAW HILL LLC	62-4110	Instructional material		653.50
3000249947	08/22/2024	RAINBOW RESOURCE CENTER	62-4110	Basic curriculum	1,967.54	
				Instructional material	313.74	2,281.28
3000249948	08/22/2024	RAY'S OLD TOWN AUTO & MUFFLER	62-4361	Oil change, wiper blades - Van23		383.30
3000249949	08/22/2024	STAPLES ADVANTAGE	62-4310	Supplies for AG class		408.10
<b>Total Number of Checks</b>					<b>49</b>	<b>135,864.28</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	49	135,864.28

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 08/01/2024 through 08/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	49		135,864.28	
		Less Unpaid Sales Tax Liability			.00	
		<b>Net (Check Amount)</b>			<b>135,864.28</b>	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Pay Date 08/30/2024

Fiscal Year 2024/25

EARNINGS by Earnings Code	Income	Adjustments
Regular	78,440.72	
<b>TOTAL</b>	<b>78,440.72</b>	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	5,413.06		5,413.06	71,304.86
State Withholding	2,174.21		2,174.21	71,304.86
Social Security	2,557.91	2,557.91	5,115.82	41,256.55
Medicare	1,132.88	1,132.88	2,265.76	78,129.83
SUI		39.09	39.09	78,129.83
Workers' Comp		570.35	570.35	78,129.83
<b>SUBTOTAL</b>	<b>11,278.06</b>	<b>4,300.23</b>	<b>15,578.29</b>	

EARNINGS by Group	Income	Adjustments
Base Pay	76,900.72	
Extra Duty	100.00	
Stipends	1,440.00	
<b>TOTAL</b>	<b>78,440.72</b>	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,129.77	4,365.75	5,495.52	16,139.50
PERS / 62	1,922.24	6,499.57	8,421.81	24,027.94
STRS / 60	3,212.11	5,985.46	9,197.57	31,337.50
STRS / 62	560.85	1,049.69	1,610.54	5,495.78
Supplemental Insuran	310.89		310.89	
<b>SUBTOTAL</b>	<b>7,135.86</b>	<b>17,900.47</b>	<b>25,036.33</b>	

EARNINGS	Person Type	Female Employees
Certificated	5	36,873.28
Classified	9	41,567.44
<b>TOTAL</b>	<b>14</b>	<b>78,440.72</b>

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	1,179.60	20,226.40	21,406.00	
Supplemental Insuran	49.40		49.40	
<b>SUBTOTAL</b>	<b>1,229.00</b>	<b>20,226.40</b>	<b>21,455.40</b>	
<b>TOTALS</b>	<b>19,642.92</b>	<b>42,427.10</b>	<b>62,070.02</b>	

Vendor Summary for Pay Date 08/30/2024
Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 08/30/2024
Reissued
Cancel Checks
Void ACH

BALANCING DATA			
Gross Earnings	78,440.72	58,797.80	Net Pay
District Liability	42,427.10	19,642.92	Deductions
		42,427.10	Contributions
	<b>120,867.82</b>	<b>120,867.82</b>	

NET		
Direct Deposits	55,966.48	13
Checks	2,831.32	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
<b>TOTAL</b>	<b>58,797.80</b>	<b>14</b>



**Agenda Item 3.**

**CONSENT AGENDA**

A trustee can have an item removed from the Consent Agenda and given individual consideration for action as a regular agenda item. An administrator or a member of the public may request that an item be removed from the Consent Agenda and given individual consideration for action as a regular agenda item at the pleasure of the Board.

**Subject:**

3.2 Consideration of Approval of Warrants & Payroll for Northern United - Siskiyou Charter School (NU-SCS) (0813, 0819 0830)

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This is a monthly process. The warrants and payroll totals are inspected and clarification is given if needed. See attached.

**Fiscal Implications:**

Warrants: NU-Siskiyou Charter School - \$36,538.56

Payroll: NU-Siskiyou Charter School - \$23,004.58

**Contact Person/s:** Shari Lovett, Kelley Withers

**SISKIYOU COUNTY OFFICE OF EDUCATION  
REQUEST FOR WARRANT PROCESSING**

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0813

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0813	8057.16	
	Batch Total		

By order of the governing board, the Siskiyou County Office of Education is authorized to draw warrants to the claimants of said school district as per attached listing:

Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_

District Superintendent/Administrator: Kelley Withers Date: 8/9/24  
 Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

*For Siskiyou County Office of Education Use Only*

Audited By: \_\_\_\_\_ Audited Date: \_\_\_\_\_



Batch status: A All

From batch: 0813

To batch: 0813

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J47806  
 24/25 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0813 NUSCS A/P BATCH 0813 << Open >>  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/09/24 09:39 PAGE 1

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount			
000244/00	AMAZON CAPITAL SERVICES PO BOX 035184 SEATTLE, WA 98124	000000000						
PO-250030	07/31/2024	1CDT-TK3R-VKFL	1 62-0000-0-4300-0000-2700-000-00000	NN F	1,166.46	981.31		
			SUPPLIES					
PO-250031	07/31/2024	1Y34-7KP1-J1G1	1 62-0000-0-4300-0000-2700-000-00000	NN F	138.49	115.23		
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		1,096.54 *	1,096.54		
000022/00	CITY OF YREKA PO BOX 1005 YREKA, CA 96097							
PO-250010	07/22/2024	ACCT 012142-001 505BW	1 62-0000-0-5530-0000-8100-000-00000	NN P	93.30	93.30		
			WATER&/OR SEWAGE					
			TOTAL PAYMENT AMOUNT		93.30 *	93.30		
000322/00	DAWNIA DEEGAN PO BOX 14 GAPELLE, CA 96034	600183505						
PV-250000	08/06/2024	REIMBURSEMENT	62-0000-0-5200-0000-0000-000-00000	NN		252.47		
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT		252.47 *	252.47		
000254/00	EMPLOYMENT DEVELOPMENT DEPT PO BOX 989061 WEST SACRAMENTO, CA 95798-906							
PO-250035	08/06/2024	ACCT; 942-0021-9	1 62-0000-0-5881-0000-7200-000-00000	NN F	349.65	270.00		
			NORTH UNITED OTHER CHGS/FEES					
			TOTAL PAYMENT AMOUNT		270.00 *	270.00		
000071/00	HUE & CRY INC PO BOX 548 ANDERSON, CA 96007	000000000						
PO-250013	08/05/2024	866199	1 62-0000-0-5500-0000-8100-000-00000	NN P	76.30	76.30		
			OPERATION & HOUSEKEEPING SERV					
PO-250013	08/05/2024	866199	2 62-0000-0-5800-0000-8100-000-00000	NN P	125.40	125.40		
			PROFES'L/CONSULTG SVCS/OP EXP					
			TOTAL PAYMENT AMOUNT		201.70 *	201.70		



043 NORTHERN UNITED SISKIYOU J47806  
 24/25 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0813 NUSCS A/P BATCH 0813 << Open >>  
 FUND : 62 CHARTER\_SCH. ENTERPRISE FUND

APY500 L.00.22 08/09/24 09:39 PAGE 2

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date				FD RESC Y OBJT GOAL FUNC SCH LOCAL T9MPS		Liq Amt	Net Amount	
000332/00	HUMBOLDT BAY INN 232 WEST 5TH ST. EUREKA, CA 95501								
PO-250029	07/31/2024	COLLEN ALLEN ROOM 254 A		1	62-0000-0-5200-0000-2700-000-00000	NN F	118.92	118.92	
					TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT					118.92 *	118.92	
000295/00	JOHN SMITH SANITATION 6289 4TH STREET DUNSMUIR, CA 96025								
PO-250018	08/01/2024	160413		1	62-0000-0-5550-0000-8100-000-00000	NN P	27.00	27.00	
					DISPOSAL/GARBAGE REMOVAL				
		TOTAL PAYMENT AMOUNT					27.00 *	27.00	
000248/00	MOVIE BOX 41146 ELM STREET SUITE E MURIETTA, CA 92562		000000000						
PO-250013	08/02/2024	PO SC25-0048		1	62-0000-0-4300-1110-1000-000-00000	NN F	4,288.03	3,311.22	
					SUPPLIES -				
		TOTAL PAYMENT AMOUNT					3,311.22 *	3,311.22	
000264/00	MYIBSOURCE 516 N OGDEN AVE SUITE 111 CHICAGO, IL 60642								
PO-250032	08/02/2024	INV-007225		1	62-6300-0-4100-1110-1000-000-00000	NN P	1,553.22	1,553.22	
					APPRVD TEXTBKS/CORE CURRICULA				
		TOTAL PAYMENT AMOUNT					1,553.22 *	1,553.22	
000012/00	NORTH STATE PARENT PO BOX 1602 MT. SHASTA, CA 96067								
PO-250005	06/30/2024	74207		1	62-0000-0-5800-0000-2700-000-00000	NN P	275.00	275.00	
					PROFES'L/CONSULTG SVCS/OP EXP				
PO-250005	08/01/2024	74363		1	62-0000-0-5800-0000-2700-000-00000	NN P	275.00	275.00	
					PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT					550.00 *	550.00	

043 NORTHERN UNITED SISKIYOU J47806  
 24/25 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0813 NUSCS A/P BATCH 0813  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/09/24 09:39 PAGE 3

<< Open >>

Vendor/Aqdr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBUT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	

000005/00 SISKIYOU TELEPHONE COMPANY  
 PO BOX 157  
 ETNA, CA 96027-0157

CM-004000	08/06/2024	SISKIYOU TELEPHONE ACCT #4000			62-0000-0-5922-1110-1000-000-00000 NN			-23.31
					COMMUNICATION - TELEPHONE SVCS			
		TOTAL PAYMENT AMOUNT						-23.31

000052/00 STAPLES ADVANTAGE  
 PO BOX 660409  
 DALLAS, TX 75266-0409

PO-250034	08/06/2024	PO SC25-0049			1 62-0000-0-4300-0000-2700-000-00000 NN F		128.87	107.23
					SUPPLIES			
		TOTAL PAYMENT AMOUNT					107.23 *	107.23

000023/00 UBEO  
 PO BOX 301062  
 LOS ANGELES, CA 90030-1062

					000000000			
PO-250011	08/02/2024	4587735			1 62-0000-0-5600-1110-1000-000-00000 NN P		349.21	349.21
					RENTALS, LEASES & REPAIRS,N.C.			
PO-250011	08/02/2024	4587735			2 62-0000-0-5600-0000-2700-000-00000 NN P		104.76	104.76
					RENTALS, LEASES & REPAIRS,N.C.			
PO-250011	08/02/2024	4587735			3 62-0000-0-5600-0000-7200-000-00000 NN P		44.90	44.90
					RENTALS, LEASES & REPAIRS,N.C.			
		TOTAL PAYMENT AMOUNT					498.87 *	498.87

TOTAL FUND	PAYMENT				8,057.16 **			8,057.16
TOTAL BATCH PAYMENT					8,057.16 ***	0.00		8,057.16
TOTAL DISTRICT PAYMENT					8,057.16 ****	0.00		8,057.16
TOTAL FOR ALL DISTRICTS:					8,057.16 ****	0.00		8,057.16

Number of checks to be printed: 12, not counting voids due to stub overflows.  
 Number of negative amt checks: 1

8,057.16

## SISKIYOU COUNTY OFFICE OF EDUCATION REQUEST FOR WARRANT PROCESSING

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0819

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0819	15415.96	
	Batch Total		

By order of the governing board, the Siskiyou County Office of Education is authorized to draw warrants to the claimants of said school district as per attached listing:

Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_

District Superintendent/Administrator: Kelley Withers Date: 8/15/24  
 Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

*For Siskiyou County Office of Education Use Only*

Audited By: \_\_\_\_\_ Audited Date: \_\_\_\_\_



Batch status: A All

From batch: 0819

To batch: 0819

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

20  
16  
9  
1  
5  
3  
6  
0

010

043 NORTHERN UNITED SISKIYOU J48339  
 2425 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0819 NUSCS A/P BATCH 0819  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/15/24 12:32 PAGE 1

<< Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount		
000244/00	AMAZON CAPITAL SERVICES	000000000							
	PO BOX 035184								
	SEATTLE, WA 98124								
PO-250037	08/09/2024	17PG-CL4L-9YFD	1 62-0000-0-4300-0000-1000-000-00000			NN F	800.00	690.07	
			SUPPLIES						
PO-250038	08/06/2024	1K77-Y1YN-1CRP	1 62-0000-0-4300-1110-1000-000-00000			NN P	616.65	616.65	
			SUPPLIES						
		TOTAL PAYMENT AMOUNT			1,306.72 *			1,306.72	
000002/00	BOB STONE	559781278							
	P.O. BOX 601								
	YREKA, CA 96097								
PO-250000	08/12/2024	423 RENT FOR SEPTEMBER	1 62-0000-0-5612-0000-8700-000-20007			N1 P	3,350.00	3,350.00	
			NORTH UNITED RENT/LEASE BLDG						
		TOTAL PAYMENT AMOUNT			3,350.00 *			3,350.00	
000289/00	DANIEL D. NELSON	567925190							
	A-1 MINI STORAGE								
	PO BOX 600								
	MT SHASTA, CA 96067								
PO-250002	08/12/2024	MT SHASTA RENT FOR SEPTEMBER	1 62-0000-0-5612-0000-8700-000-20007			NY P	4,944.00	4,944.00	
			NORTH UNITED RENT/LEASE BLDG						
		TOTAL PAYMENT AMOUNT			4,944.00 *			4,944.00	
000215/00	GOLDEN ARROW INVESTMENTS	833970988							
	950 NORTHVIEW DR.								
	YREKA, CA 96097								
PO-250001	08/12/2024	505 RENT FOR SEPTEMBER	1 62-0000-0-5612-0000-8700-000-20007			N1 P	4,250.00	4,250.00	
			NORTH UNITED RENT/LEASE BLDG						
		TOTAL PAYMENT AMOUNT			4,250.00 *			4,250.00	

043 NORTHERN UNITED SISKIYOU J48339  
 2425 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0819 NUSCS A/P BATCH 0819 << Open >>  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/15/24 12:32 PAGE 2

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	

000033/00	KIRK MILLER							
	724 BUENA VISTA COURT							
	MOUNT SHASTA, CA 96067							

PV-250001	08/13/2024	REIMBURSEMENT			62-0000-0-4300-0000-8100-000-00000 NN			63.55
					SUPPLIES			
		TOTAL PAYMENT AMOUNT				63.55 *		63.55

000013/00	PACIFIC POWER							
	PO BOX 26000							
	PORTLAND, OR 97256-0001							

PO-250006	08/05/2024	505 METER# 78524446	1		62-0000-0-5520-0000-8100-000-00000 NN P		125.67	125.67
					ELECTRICITY			
PO-250006	08/05/2024	423 METER# 81455257	1		62-0000-0-5520-0000-8100-000-00000 NN P		185.85	185.85
					ELECTRICITY			
PO-250006	08/05/2024	423 METER# 81455258	1		62-0000-0-5520-0000-8100-000-00000 NN P		202.00	202.00
					ELECTRICITY			
		TOTAL PAYMENT AMOUNT				513.52 *		513.52

000052/00	STAPLES ADVANTAGE							
	PO BOX 660409							
	DALLAS, TX 75266-0409							

PO-250036	08/07/2024	SC25-0050 MT SHASTA	1		62-0000-0-4300-0000-2700-000-00000 NN F		200.56	166.49
					SUPPLIES			
PO-250039	08/12/2024	#7638509726	1		62-0000-0-4300-0000-2700-000-00000 NN F		717.12	596.68
					SUPPLIES			
		TOTAL PAYMENT AMOUNT				763.17 *		763.17

000311/00	WENDY JAMES	571813949						
	DBA SHASTA STUDIOS/MSCT							
	PO BOX 714							
	MT SHASTA, CA 96067							

PO-250040	07/15/2024	INV# NUCS0624	1		62-0000-0-5800-1110-1000-000-00000 NY P		225.00	225.00
					PROFES'L/CONSULTG SVCS/OP EXP			
		TOTAL PAYMENT AMOUNT				225.00 *		225.00

TOTAL FUND	PAYMENT				15,415.96 **			15,415.96
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TOTAL BATCH PAYMENT					15,415.96 ***	0.00		15,415.96
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043 NORTHERN UNITED SISKIYOU J48339  
 2425 NUSCS A/P PRELIST

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0819 NUSCS A/P BATCH 0819  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/15/24 12:32 PAGE 3  
 << Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GCAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount	
		TOTAL DISTRICT PAYMENT			15,415.96 ****		0.00		15,415.96
		TOTAL FOR ALL DISTRICTS:			15,415.96 ****		0.00		15,415.96
Number of checks to be printed: 8, not counting voids due to stub overflows.									15,415.96

**SISKIYOU COUNTY OFFICE OF EDUCATION  
REQUEST FOR WARRANT PROCESSING**

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0830

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0830	13065.44	
	Batch Total		

By order of the governing board, the Siskiyou County Office of Education is authorized to draw warrants to the claimants of said school district as per attached listing:

Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_

District Superintendent/Administrator: Kelley Withers Date: 8/30/24  
 Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

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*For Siskiyou County Office of Education Use Only*

Audited By: \_\_\_\_\_ Audited Date: \_\_\_\_\_

Batch status: A All

From batch: 0830

To batch: 0830

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y



043 NORTHERN UNITED SISKIYOU J50280  
 2425 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0830 2425 A/P BATCH 0830  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/29/24 08:24 PAGE 1

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y OBJT GOAL FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount			
000244/00	AMAZON CAPITAL SERVICES PO BOX 035184 SEATTLE, WA 98124	000000000						
PO-250041	08/12/2024	1YDR-Q6RM-PRMP	1 62-6300-0-4100-0000-1000-000-00000	NN F	300.00	247.46		
			APPRVD TEXTBKS/CORE CURRICULA					
PO-250045	08/15/2024	1R99-MJWX-GTD6	1 62-0000-0-4300-0000-2700-000-00000	NN F	46.01	35.53		
			SUPPLIES					
PO-250053	08/20/2024	1RCX-RHF6-QV1T	1 62-0000-0-4300-1110-1000-000-00000	NN P	86.06	86.06		
			SUPPLIES					
		TOTAL PAYMENT AMOUNT			369.05 *	369.05		
000019/00	AVI CENTER DEPT 270 PO BOX 509015 SAN DIEGO, CA 92150-9015	330522594						
PO-250051	08/20/2024	SIN029513	1 62-0000-0-5800-1110-1000-000-00000	NN F	5,909.00	5,909.00		
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT			5,909.00 *	5,909.00		
000022/00	CITY OF YREKA PO BOX 1005 YREKA, CA 96097							
PO-250010	08/21/2024	ACCT:012142-001 505 YREKA	1 62-0000-0-5530-0000-8100-000-00000	NN P	99.78	99.78		
			WATER&/OR SEWAGE					
		TOTAL PAYMENT AMOUNT			99.78 *	99.78		
000159/00	DONNIE ALLEN 1715 LICHENS ROAD MONTAGUE, CA 96064							
PV-250005	08/28/2024	MILEAGE FOR SUMMIT TRIP	62-0000-0-5200-1110-1000-000-00000	NN		328.30		
			TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT			328.30 *	328.30		



043 NORTHERN UNITED SISKIYOU J50280  
 2425 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST  
 BATCH: 0830 2425 A/P BATCH 0830  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/29/24 08:24 PAGE 3

<< Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD	RESC	Y OBJT GOAL FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	
000333/00	KRISTAL JACKSON 8538 LAKEVIEW RD HORN BROOK, CA 96044							
PV-250003	08/26/2024	REIMBURSEMENT FOR SUMMIT			62-0000-0-5200-1110-1000-000-00000 NN		328.30	
					TRAVEL & CONFERENCE			
		TOTAL PAYMENT AMOUNT				328.30 *	328.30	
000013/00	PACIFIC POWER PO BOX 26000 PORTLAND, OR 97256-0001							
PO-250006	08/15/2024	ACCT:64034125-001 MTSASTA	1		62-0000-0-5520-0000-8100-000-00000 NN P	171.33	171.33	
					ELECTRICITY			
PO-250006	08/15/2024	ACCT:64034125-003 MTSASTA	1		62-0000-0-5520-0000-8100-000-00000 NN P	88.86	88.86	
					ELECTRICITY			
		TOTAL PAYMENT AMOUNT				260.19 *	260.19	
000064/00	RAINBOW RESOURCE CENTER 655 TOWNSHIP ROAD 500 E TOULON, IL 61483							
PO-250044	08/14/2024	4586603	1		62-6300-0-4100-1110-1000-000-00000 NN F	1,129.20	812.52	
					APPRVD TEXTBKS/CORE CURRICULA			
PO-250044	08/14/2024	4586603	2		62-0000-0-5800-1110-1000-000-00000 NN F	478.02	504.47	
					PROFES'L/CONSULTG SVCS/OP EXP			
		TOTAL PAYMENT AMOUNT				1,316.99 *	1,316.99	
000006/00	SCHOOL PATHWAYS HOLDINGS LLC PO BOX 432 PORTOLA, CA 96122	820866608						
PO-250049	08/21/2024	140-C0199	1		62-0000-0-5800-1110-1000-000-00000 NN F	655.10	505.87	
					PROFES'L/CONSULTG SVCS/OP EXP			
		TOTAL PAYMENT AMOUNT				505.87 *	505.87	



043 NORTHERN UNITED SISKIYOU J50280  
2425 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST  
BATCH: 0830 2425 A/P BATCH 0830  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 08/29/24 08:24 PAGE 4  
<< Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef				
Req Reference	Date	Description	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	T9MPS	Liq Amt	Net Amount

000052/00	STAPLES ADVANTAGE												
	PO BOX 660409												
	DALLAS, TX 75266-0409												
PO-250043	08/13/2024	6009293150	1	62-0000-0-4300-0000-2700-000-00000	NN	F						94.56	78.68
				SUPPLIES									
PO-250048	08/20/2024	6009689040	1	62-0000-0-4300-1110-1000-000-00000	NN	F						130.33	108.44
				SUPPLIES									
				TOTAL PAYMENT AMOUNT				187.12	*				187.12

000016/00	YREKA TRANSFER LLC												
	303 YAMA STREET												
	YREKA, CA 96097												
PO-250008	08/19/2024	INV56223	1	62-0000-0-5550-0000-8100-000-00000	NN	F						36.75	36.75
				DISPOSAL/GARBAGE REMOVAL									
				TOTAL PAYMENT AMOUNT				36.75	*				36.75

000130/00	IXL LEARNING												
	777 MARINERS ISLAND BLVD												
	SUITE 600												
	SAN MATEO, CA 94404												
PO-250050	08/21/2024	QUOTE # 597358-1	1	62-0000-0-5800-1110-1000-000-00000	NN	F						3,350.81	2,587.50
				PROFES'L/CONSULTG SVCS/OP EXP									
				TOTAL PAYMENT AMOUNT				2,587.50	*				2,587.50
				TOTAL FUND				PAYMENT		13,065.44	**		13,065.44
				TOTAL BATCH PAYMENT				13,065.44	***		0.00		13,065.44
				TOTAL DISTRICT PAYMENT				13,065.44	****		0.00		13,065.44
				TOTAL FOR ALL DISTRICTS:				13,065.44	****		0.00		13,065.44

Number of checks to be printed: 15, not counting voids due to stub overflows.

13,065.44

*Kelley Withers*

8/30/24

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	0	GETTING PAID FIRST TIME	0		
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 1/3 OPTION: P	\$0.000
APD TO CHECKING	5	STARTING APD CHECKING NEXT MONTH	0	RET SYSTEM 2/4 OPTION: P	\$0.000
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0	FICA OPTION:	
TOTAL GETTING PAID	5	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ
16,241.67	0.00	0.00	0.00	5,042.25	0.00	5,042.25	0.00	21,283.92	0.00
ADJ NML	16,241.67*	ADJ NML	0.00*	ADJ NML	5,042.25*	ADJ NML	5,042.25*	ADJ NML	21,283.92*
STIP	216.66	STIP	0.00	STIP	0.00	STIP	0.00	STIP	216.66
ARR	704.00	ARR	0.00	ARR	0.00	ARR	0.00	ARR	704.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	920.66*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	920.66*
TOTAL	17,162.33**	TOTAL	0.00**	TOTAL	5,042.25**	TOTAL	5,042.25**	TOTAL	22,204.58**

TOTAL NUMBER HOURS WORKED: 231.00      TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
22,204.58		0.00	0.00	0.00	1,953.04	20,251.54	843.34	150.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
295.04	0.00	10,396.25	644.57	22,204.58	321.97	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	11,808.33	1,207.89	9,314.33	745.15	0.00	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
17,996.62	0.00	0.00	0.00	0.00	0.00	0.00		
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)	
0.00	20,251.54	647.03	560.86	0.00	0.00	745.15	0.00	
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS	
6,312.50	5,495.83	0.00	0.00	9,314.33	0.00	0.00	0.00	

*Kelley Withers*

8/14/24

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	1	GETTING PAID FIRST TIME	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 2/4 OPTION: P	%0.000
APD TO CHECKING	0	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
		GETTING PAID BALANCE OF CONTRACT	0		
TOTAL GETTING PAID	1				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	0.00	NML	0.00	NML	0.00	NML	0.00	NML	0.00
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*
STIP	800.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	800.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	800.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	800.00*
TOTAL	800.00**	TOTAL	0.00**	TOTAL	0.00**	TOTAL	0.00**	TOTAL	800.00**

TOTAL NUMBER HOURS WORKED: 0.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
800.00	0.00	0.00	0.00	82.00	718.00	0.00	0.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI
0.00	0.00	0.00	0.00	800.00	11.60	0.00	0.00
SURV-BEN	SDI	ETC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED
0.00	0.00	0.00	800.00	82.00	0.00	0.00	0.00
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR	
706.40	0.00	0.00	0.00	0.00	0.00	0.00	
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)
0.00	718.00	82.00	0.00	0.00	0.00	0.00	0.00
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS
800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*Kelley Withers*

8/29/24

**Agenda Item 3.**  
**CONSENT AGENDA**

A trustee can have an item removed from the Consent Agenda and given individual consideration for action as a regular agenda item. An administrator or a member of the public may request that an item be removed from the Consent Agenda and given individual consideration for action as a regular agenda item at the pleasure of the Board.

**Subject:**

3.3 Consideration of Approval of Minutes for the August 14, 2024 Board Meeting

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This is a monthly process. Each month the board reviews and approves the minutes from previous meetings.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Lynda Speck



Northern United Charter Schools

Board of Directors

Regular Board Meeting Minutes

August 14, 2024

**Members:** Rosemary Kunkler, Jere Cox, Brian Payton, Melissa Johnson (Came in after public comments)

**Absent:** Briana Oesterle

**Staff:** Shari Lovett, Rebekah Davis, Kirk Miller, Kelley Withers, Lynda Speck, Bill Helwer Carlson, Lisa Ambrosini, Greta de la Pedraja, Sue Sheldon (had computer glitch and left meeting at 4:15.

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:02pm.
  - 1.1 Pledge of Allegiance
  - 1.2 Adopt the Agenda: A motion to adopt the agenda was made by Jere Cox and seconded by Brian Payton. Vote taken: Jere Cox-Aye, Brian Payton-Aye and Rosemary Kunkler-Aye. Motion carries.
- 2.0 **CONSENT AGENDA:**
  - 2.1 **Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School:**
  - 2.2 **Consideration of Approval of Warrants (batches: 0715, 0724, 0730, 23/24#1, 23/24#2, and 23/24#3) and Payroll for Northern United-Siskiyou Charter School:**
  - 2.3 **Consideration of Approval of Minutes for the June 26, 2024 and June 27,2024 Board Meetings:**
  - 2.4 **Consideration of Resignations, Hires, Leaves, and Change of Assignments:**

A motion to approve the consent agenda with corrections to Jere's time of arrival on the 6/26/2024 minutes was made by Jere Cox and seconded by Brian Payton. Vote taken: Jere Cox-Aye, Brian Payton-Aye and Rosemary Kunkler-Aye. Motion carries.
- 3.0 **PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA:** Shari Lovett introduced Bill Helwer Carlson to the board. He is our new AG science teacher and FFA Advisor. Bill spoke on fund raising ideas for the FFA program.
- 4.0 **ACTION ITEMS TO BE CONSIDERED:**
  - 4.1 **Review of the Vendor Services Policy -1<sup>st</sup> Reading:** Shari Lovett explained all the changes to the policy and why it's a 1<sup>st</sup> reading. There was a discussion on the process of how we approve vendors.
  - 4.2 **Review of the Curriculum and Instructional Materials Policy -1<sup>st</sup> Reading:** Shari Lovett explained the changes to this policy. A suggestion to clarify when to return curriculum.

- 4.3 Approval of the Northern United Charter Schools' Independent Study Policy:** Shari Lovett explained the changes to the policy: A motion to approve the Northern United Charter Schools' Independent Study Policy was made by Brian Payton and seconded by Melissa Johnson. Vote taken: Melissa Johnson-Aye, Jere Cox-Aye, Brian Payton-Aye and Rosemary Kunkler-Aye. Motion carries.
- 4.4 Approval of the Northern United Charter Schools' Title IX Policy Prohibiting Discrimination on the Basis of Sex:** Shari Lovett explained that this policy and the next policy were one policy and now we need to have them as two separate policies. Motion to approve the Northern United Charter Schools' Title IX Policy Prohibiting Discrimination on the Basis of Sex was made by Jere Cox and seconded by Brian Payton. Vote taken: Melissa Johnson-Aye, Jere Cox-Aye, Brian Payton-Aye and Rosemary Kunkler-Aye. Motion carries.
- 4.5 Approval of the Northern United Charter Schools' Harassment, Intimidation, Discrimination, and Bullying Policy:** Shari Lovett explained the need of two policies instead of one due to changes in the law. Motion to approve the Northern United Charter Schools' Harassment, Intimidation, Discrimination and Bullying Policy was made by Melissa Johnson and seconded by Brian Payton. Vote taken: Melissa Johnson-Aye, Jere Cox-Aye, Brian Payton-Aye and Rosemary Kunkler-Aye. Motion carries.

**5.0 DISCUSSION ITEMS:**

- 5.1 2024-2025 Annual Goals:** Shari Lovett explained the current LCAP goals and options for moving forward. A discussion was held on current goals and options.
- 5.2 Northern United Charter Schools' Board Self Evaluation:** Tabled until October
- 5.3 Northern United Charter Schools' School Director Evaluation Tool:** Tabled until October

The board took a break at 5:23 and reconvened at 5:27pm.

**6.0 REPORTS:**

- 6.1 Enrollment and Attendance Report:** In packet
- 6.2 Fiscal Report:** In packet
- 6.3 2022-2023 Teacher Assignment Monitoring Outcomes:** In packet
- 6.4 Director's Report:** Shari Lovett spoke on the following topics:
- School starting and the Fall Summit
  - New vehicles
  - CTE Pathways
  - Superintendent's brunch
- 6.5 Board Report:**  
**Jere Cox** said he is excited about the new FFA Advisor and how far we have come as a school. He is looking forward to the in person meeting in October over in Siskiyou.  
**Melissa Johnson and Brian Payton** had nothing to report.

**Rosemary Kunkler** wanted to welcome Amanda Cobine back to Eureka Learning Center and asked for the board members to be added to the mail lists of school calendars and newsletters from each site.

**7.0 NEXT BOARD MEETING: September 11, 2024**

**7.1** Possible Agenda Items: Policies, MOU between Northern United Humboldt and Northern United Siskiyou Charter Schools

**8.0 ADJOURNMENT:** Rosemary Kunkler adjourned the meeting at 5:54pm.



NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 3.**

**CONSENT AGENDA**

A trustee can have an item removed from the Consent Agenda and given individual consideration for action as a regular agenda item. An administrator or a member of the public may request that an item be removed from the Consent Agenda and given individual consideration for action as a regular agenda item at the pleasure of the Board.

**Subject:**

3.4 Consideration of Resignations, Hires, Leaves, and Change of Assignments

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

The Board will approve all new hires, resignations and leaves throughout the year.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Lynda Speck





# Northern United Charter Schools

## Resignations, Hires, and Leaves

For Month Ending: 8/31/2024

### Resignations

Name	Date	Location	Comments

### HIRES

Name	Date	Location	Comments
Riley Filbey	8/21/2024	Cutten Learning Center	1-1 Aide
Ana Juan	8/21/2024	Cutten Learning Center	Instructional Aide
Stella Mantova	8/21/2024	NU-Humboldt	Rehire Ind. Study Teacher

### Leaves

Name	Date	Location	Comments
Annessa Musgrove	8/26/2024	Eureka Learning Center	Maternity Leave

### Change Of Assignment

Name	Date	Location	Comments
Laura Walkner	8/21/2024	Cutten Learning Center	3/4 Teacher
Mary Havens	7/1/2024	NU-Humboldt	Director of Academics
Jen Rand	8/21/2024	NU-Humboldt	Independent Study Teacher
Sarah Schaefer	7/1/2024	Eureka Learning Center	Director of the Center
Scott Coss	8/21/2024	NU-Humboldt	Math Intervention Teacher
Anna Sherman	8/21/2024	Eureka Learning Center	1-1 Aide

NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 4.**

**PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA**

**Subject:**

4.1 Comments by the Public

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Board members or staff may choose to respond briefly to Public Comments.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rosemary Kunkler

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.1 Approval of the 2024-2025 Annual Goals

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

The Board adopts goals each year to help focus administration on priorities for the schools. Goals were discussed at the August meeting and will be adopted at the September board meeting. See attached current LCAP goals and prior year annual goals.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

## Northern United Charter Schools 2024-2025 Annual Goals

1. Academic Rigor: Northern United Charter Schools will improve student performance outcomes in all academic areas.

2. Social Emotional Learning/Community: Northern United Charter Schools will improve school climate, with emphasis on social and emotional wellbeing and attendance, and improve parent/community involvement to promote and cultivate a positive, safe environment for all.

3. Community: Northern United Charter Schools will promote our schools' programs within our school community and promote our schools within the broader community.



NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.2 Approval of the Unaudited Actuals for NU-HCS

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This is a yearly requirement. Please see attached Unaudited Actual Financial Report. This is the report on the actual revenue and expenses, prior to being audited, for the school for the 2023-2024 school year. Once last year's financials are audited, there may be some minor revisions.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers



Charter Number: 1957

To the entity that approved the charter school:

2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Shari Lovett  
Charter School Official  
(Original signature required)

Date: 9/11/2024

Printed Name: Shari Lovett

Title: Director

To the County Superintendent of Schools:

2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Corey Weber

Name

Assistant Superintendent of Business Services

Title

(707)445-7066

Telephone

cweber@hcoe.org

E-mail Address

For Charter School:

Shari Lovett

Name

Director

Title

707-445-2660, ext 10

Telephone

slovett@nuarters.org

E-mail Address

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	S
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		

52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)
SIAA	Summary of Interfund Activities - Actuals



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,374,804.00	4,343,755.00	-0.7%
2) Federal Revenue		8100-8299	272,739.13	260,915.00	-4.3%
3) Other State Revenue		8300-8599	630,262.23	674,993.00	7.1%
4) Other Local Revenue		8600-8799	675,071.88	585,299.00	-13.3%
5) TOTAL, REVENUES			5,952,877.24	5,864,962.00	-1.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	2,079,245.07	2,201,111.00	5.9%
2) Classified Salaries		2000-2999	877,175.66	874,355.00	-0.3%
3) Employee Benefits		3000-3999	1,654,569.11	1,780,392.00	7.6%
4) Books and Supplies		4000-4999	188,193.64	300,779.00	59.8%
5) Services and Other Operating Expenses		5000-5999	1,186,991.18	1,179,442.00	-0.6%
6) Depreciation and Amortization		6000-6999	62,953.93	30,400.00	-51.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,204.00	3,204.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,052,332.59	6,369,683.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(99,455.35)	(504,721.00)	407.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(99,455.35)	(504,721.00)	407.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,623,460.53	2,524,005.18	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,460.53	2,524,005.18	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,623,460.53	2,524,005.18	-3.8%
2) Ending Net Position, June 30 (E + F1e)			2,524,005.18	2,019,284.18	-20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	31,530.00	0.00	-100.0%
b) Restricted Net Position		9797	536,477.51	373,543.51	-30.4%
c) Unrestricted Net Position		9790	1,955,997.67	1,645,740.67	-15.9%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	2,498,648.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	332,092.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	7,750.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	119,270.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	(116,852.93)		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	534,363.00		
j) Accumulated Amortization-Lease Assets		9465	(136,763.00)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,238,508.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	258,770.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	58,198.70		
6) Long-Term Liabilities					
a) Subscription Liability		9650	399,534.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			714,503.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(must agree with line F2) (G11 + H2) - (I7 + J2)			2,524,005.18		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	4,301,594.00	4,272,158.00	-0.7%
Education Protection Account State Aid - Current Year		8012	61,726.00	60,376.00	-2.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	11,484.00	11,221.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,374,804.00	4,343,755.00	-0.7%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	53,895.00	53,895.00	0.0%
Special Education Discretionary Grants		8182	3,869.00	0.00	-100.0%
Child Nutrition Programs		8220	74,990.06	72,597.00	-3.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	101,305.00	101,305.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,675.00	12,848.00	10.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	26,559.00	20,270.00	-23.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	446.07	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>272,739.13</b>	<b>260,915.00</b>	<b>-4.3%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	39,436.87	37,952.00	-3.8%
Mandated Costs Reimbursements		8550	9,036.00	9,036.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	106,178.44	79,929.00	-24.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	475,611.12	548,076.00	15.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>630,262.23</b>	<b>674,992.00</b>	<b>7.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	67,929.10	4,164.00	-93.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	49,774.82	28,374.00	-43.0%
All Other Fees and Contracts		8699	0.00	0.00	0.0%
All Other Local Revenue		8699	399,805.96	401,167.00	0.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	157,562.00	151,604.00	-3.8%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>675,071.88</b>	<b>585,299.00</b>	<b>-13.3%</b>
<b>TOTAL, REVENUES</b>			<b>5,952,877.24</b>	<b>5,864,962.00</b>	<b>-1.5%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,471,164.38	1,616,460.00	9.9%
Certificated Pupil Support Salaries		1200	117,031.75	158,339.00	35.3%
Certificated Supervisors' and Administrators' Salaries		1300	198,552.12	202,463.00	2.0%
Other Certificated Salaries		1900	292,496.82	223,849.00	-23.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,079,245.07</b>	<b>2,201,111.00</b>	<b>5.9%</b>



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	153,300.49	179,331.00	17.0%
Classified Support Salaries		2200	119,442.01	125,760.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	288,549.12	298,607.00	-3.5%
Clerical, Technical and Office Salaries		2400	173,868.54	184,737.00	6.3%
Other Classified Salaries		2900	142,015.50	85,920.00	-39.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>877,175.66</b>	<b>874,365.00</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	532,589.16	591,752.00	11.1%
PERS		3201-3202	243,560.72	227,514.00	-6.6%
OASDI/Medicare/Alternative		3301-3302	106,174.90	102,251.00	-3.7%
Health and Welfare Benefits		3401-3402	749,291.36	834,933.00	11.4%
Unemployment Insurance		3501-3502	1,473.20	1,541.00	4.6%
Workers' Compensation		3601-3602	21,479.77	22,401.00	4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,654,569.11</b>	<b>1,780,392.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	30,231.88	29,820.00	-1.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	141,314.19	266,959.00	88.9%
Noncapitalized Equipment		4400	14,822.17	1,500.00	-89.9%
Food		4700	1,825.40	2,500.00	37.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>188,193.64</b>	<b>300,779.00</b>	<b>59.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	28,691.00	0.00	-100.0%
Travel and Conferences		5200	82,392.76	95,129.00	15.5%
Dues and Memberships		5300	1,091.82	14,246.00	1,204.8%
Insurance		5400-5450	86,993.01	91,238.00	4.9%
Operations and Housekeeping Services		5500	45,089.52	50,723.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	292,553.02	296,784.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	630,234.09	599,085.00	-4.9%
Communications		5900	20,045.96	32,237.00	60.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,186,991.18</b>	<b>1,179,442.00</b>	<b>-0.6%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	49,266.93	23,854.00	-51.6%
Amortization Expense-Lease Assets		6910	13,687.00	6,546.00	-52.2%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>62,953.93</b>	<b>30,400.00</b>	<b>-51.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	3,204.00	3,204.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,204.00</b>	<b>3,204.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,052,332.59</b>	<b>6,369,683.00</b>	<b>5.2%</b>



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,374,804.00	4,343,755.00	-0.7%
2) Federal Revenue		8100-8299	272,739.13	260,915.00	-4.3%
3) Other State Revenue		8300-8599	630,262.23	674,993.00	7.1%
4) Other Local Revenue		8600-8799	675,071.88	585,299.00	-13.3%
5) TOTAL, REVENUES			5,952,877.24	5,864,962.00	-1.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,305,213.80	3,569,514.00	8.0%
2) Instruction - Related Services	2000-2999		1,358,795.61	1,414,849.00	4.1%
3) Pupil Services	3000-3999		488,097.93	443,462.00	-9.1%
4) Ancillary Services	4000-4999		10,646.98	7,658.00	-28.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		507,361.10	569,848.00	12.3%
8) Plant Services	8000-8999		379,013.17	361,348.00	-4.7%
9) Other Outgo	9000-9999	Except 7600-7699	3,204.00	3,204.00	0.0%
10) TOTAL, EXPENSES			6,052,332.59	6,369,683.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(99,455.35)	(504,721.00)	407.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(99,455.35)	(504,721.00)	407.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,623,460.53	2,524,005.18	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,460.53	2,524,005.18	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,623,460.53	2,524,005.18	-3.8%
2) Ending Net Position, June 30 (E + F1e)			2,524,005.18	2,019,284.18	-20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	31,530.00	0.00	100.0%
b) Restricted Net Position		9797	536,477.51	373,543.51	-30.4%
c) Unrestricted Net Position		9790	1,955,997.67	1,645,740.67	-15.9%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	113,143.40	63,143.40
6300	Lottery: Instructional Materials	80,140.90	66,432.90
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	144,390.00	57,483.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	52,654.00	1.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	109,553.39	109,553.39
7810	Other Restricted State	17,881.11	57,881.11
9010	Other Restricted Local	18,734.71	17,088.71
Total, Restricted Net Position		536,477.51	373,543.51

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	308.63	309.18	308.63	301.88	301.88	301.88
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	308.63	309.18	308.63	301.88	301.88	301.88
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	308.63	309.18	308.63	301.88	301.88	301.88

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00	31,047.00		31,047.00
Equipment	119,270.00		119,270.00			119,270.00
Total capital assets being depreciated	119,270.00	0.00	119,270.00	31,047.00	0.00	150,317.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00	(1,559.00)		(1,559.00)
Equipment	(43,732.00)	(47,708.00)	(91,440.00)	(23,854.00)		(115,294.00)
Total accumulated depreciation	(43,732.00)	(47,708.00)	(91,440.00)	(25,413.00)	0.00	(116,853.00)
Total capital assets being depreciated, net excluding lease and subscription assets	75,538.00	(47,708.00)	27,830.00	5,634.00	0.00	33,464.00
Lease Assets						
Accumulated amortization for lease assets		534,363.00	534,363.00			534,363.00
Total lease assets, net	0.00	(136,763.00)	(136,763.00)			(136,763.00)
Total lease assets, net	0.00	397,600.00	397,600.00	0.00	0.00	397,600.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	75,538.00	349,892.00	425,430.00	5,634.00	0.00	431,064.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		399,534.00	399,534.00			399,534.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	399,534.00	399,534.00	0.00	0.00	399,534.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,052,332.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	390,198.93
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	49,266.93
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				49,266.93
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	Manually entered. Must not include expenditures in lines A or D1.			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				5,612,866.73
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
<p>A. Average Daily Attendance (Form A, Annual ADA column, Line C9)</p>				309.18
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				18,154.04
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<b>Total</b>			<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p> </p>	<p> </p>	<p> </p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 349,059.08
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,261,930.76

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.19%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 476,087.07
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 11,361.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	8,431.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	22,609.59
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	518,489.25
9. Carry-Forward Adjustment (Part IV, Line F)	51,061.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	569,550.78
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,301,344.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,345,108.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	412,283.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,646.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,335.87
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,577.16
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	94,518.23
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	253,453.76
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,437,269.01
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.54%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	10.47%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates



the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	518,489.25
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	103,485.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.50%) times Part III, Line B19); zero if negative	51,061.53
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.50%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.15%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	51,061.53
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	51,061.53

Approved  
Indirect  
cost rate: 10.50%  
Highest  
rate used  
in any  
program: 6.15%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	6331	188,381.00	10,354.00	6.15%



Unaudited Actuals  
2023-24 Unaudited Actuals  
**LOTTERY REPORT**  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery; Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	118,436.35		74,041.42	192,477.77
2. State Lottery Revenue	8560	69,847.08		36,331.36	106,178.44
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		188,283.43	0.00	110,372.78	298,656.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	6,500.00		0.00	6,500.00
2. Classified Salaries	2000-2999	1,000.00		0.00	1,000.00
3. Employee Benefits	3000-3999	1,470.75		0.00	1,470.75
4. Books and Supplies	4000-4999	29,752.57		30,231.88	59,984.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,980.64			75,980.64
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		114,703.96	0.00	30,231.88	144,935.84
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	73,579.47	0.00	80,140.90	153,720.37
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>	<b>Description</b>						
0001	Pre-Kindergarten						
1110	Regular Education, K-12						
3100	Alternative Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3500	County Community Schools						
3550	Community Day Schools						
3600	Juvenile Courts						
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
4900	Other Supplemental Education						
5000-5999	Special Education (allocated to 5001)						
6000	ROC/P						
<b>Other Goals</b>	<b>Description</b>						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
8600	County Services to Districts						
<b>Other Funds</b>	<b>Description</b>						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						

Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	4,667,738.35	0.00	4,667,738.35	445,763.19		5,113,501.54
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	645,012.70	0.00	645,012.70	61,597.91		706,610.61
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
—	Food Services					229,016.44	229,016.44
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					0.00	0.00
—	Other Outgo					3,204.00	3,204.00
<b>Other Funds —</b>	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	0.00		0.00
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
—	<b>Total County School Service and Charter Schools Funds Expenditures</b>	5,312,751.05	0.00	5,312,751.05	507,361.10	232,220.44	6,052,332.59



Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3500)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,689,414.81	0.00	113,924.18	1,244,871.43	181,367.77	48,500.01	10,646.98			102,949.82	276,063.35	4,667,738.35
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	615,798.99	0.00	0.00	0.00	29,213.71	0.00	0.00			0.00	0.00	645,012.70
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>3,305,213.80</b>	<b>0.00</b>	<b>113,924.18</b>	<b>1,244,871.43</b>	<b>210,581.48</b>	<b>48,500.01</b>	<b>10,646.98</b>	<b>0.00</b>	<b>0.00</b>	<b>102,949.82</b>	<b>276,063.35</b>	<b>5,312,751.05</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in County School Service and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,335.87
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	492,664.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	11,361.00
5	Total Central Administration Costs in County School Service and Charter Schools Funds	507,361.10
<b>B.</b>	<b>Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,312,751.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	5,312,751.05
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>5,312,751.05</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>9.55%</b>

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	229,016.44				<b>229,016.44</b>
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				3,204.00	3,204.00
<b>Total Other Costs</b>	229,016.44	0.00	0.00	3,204.00	232,220.44



Unaudited Actuals  
Unaudited Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Northern United - Humboldt Charter

Humboldt County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

<b>BALANCE-FDxRS</b> - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUND09-ACTIVITY</b> - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. Passed

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). Passed

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. Passed

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). Passed

**PY-EFB=CY-BFB-RES-CH - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

## GENERAL LEDGER CHECKS

**AR-AP-POSITIVE - (Fatal)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. Passed

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. Passed

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). Passed

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. Passed

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed



<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b>Passed</b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b>Passed</b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b>Passed</b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b>Passed</b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b>Passed</b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b>Passed</b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b>Passed</b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b>Passed</b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b>Passed</b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b>Passed</b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b>Passed</b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b>Passed</b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b>Passed</b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b>Passed</b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<b>Passed</b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b>Passed</b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b>Passed</b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b>Passed</b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b>Passed</b>



**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Warning)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

**Exception**

Board and Superintendent (Form ICR, Part III, Line B7)	\$3,335.87
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	\$476,087.07
Ratio is	\$0.70 %

Explanation: Indirect cost rates are skewed due to the unique structure of the charter school. Board, Superintendent, Business and General Administration are shared services with Northern United - Siskiyou Charter School.

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

**Passed**

**IC-PCT - (Warning)** - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

**Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is	\$9.54 %
--	----------

Explanation: Indirect cost rates are skewed due to the unique structure of the charter school. Board, Superintendent, Business and General Administration are shared services with Northern United - Siskiyou Charter School.

**IC-POSITIVE - (Warning)** - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

**Passed**

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

**Passed**

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

**Passed**

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

**Passed**

**PCR-ALLOC-NO-DIRECT - (Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

**Passed**

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

**Passed**

**PCRAF-UNDISTRIBUTED - (Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

**Passed**

**EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**



**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**ICR-PROVIDE - (Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided.

**Passed**

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**



Unaudited Actuals  
Budget 2024-25  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Northern United - Humboldt Charter

Humboldt County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). Passed

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

## GENERAL LEDGER CHECKS

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. Passed

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. Passed

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). Passed

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. Passed

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed



<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>



NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

**Subject:**

5.3 Approval of the Unaudited Actuals for NU-SCS

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This is a yearly requirement. Please see attached Unaudited Actual Financial Report. This is the report on the actual revenue and expenses, prior to being audited, for the school for the 2023-2024 school year. Once last year's financials are audited, there may be some minor revisions.

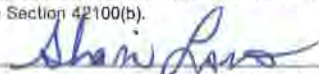
**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers

Agenda Item 5.

Charter Number: 1958

To the entity that approved the charter school:	
2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).	
Signed: <u></u>	Date: <u>9/11/2024</u>
Charter School Official (Original signature required)	
Printed Name: <u>Shari Lovett</u>	Title: <u>Director</u>
To the County Superintendent of Schools:	
2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).	
Signed: _____	Date: _____
Authorized Representative of Charter Approving Entity (Original signature required)	
Printed Name: _____	Title: _____
To the Superintendent of Public Instruction:	
2023-24 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).	
Signed: _____	Date: _____
County Superintendent/Designee (Original signature required)	
For additional information on the unaudited actual financial report, please contact:	
For Approving Entity:	For Charter School:
<u>Sarah Applegate</u>	<u>Shari Lovett</u>
Name	Name
<u>Associate Superintendent</u>	<u>School Director</u>
Title	Title
<u>530-842-8424</u>	<u>707-445-2660</u>
Telephone	Telephone
<u>sapplegate@siskiyoucoe.net</u>	<u>slovet@nuarters.org</u>
E-mail Address	E-mail Address

G = General  
 Ledger Data; S =  
 Supplemental  
 Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund		
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		



52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	S	
PCR	Program Cost Report	S	

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)
SIAA	Summary of Interfund Activities - Actuals

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,920,918.00	1,722,534.00	-10.3%
2) Federal Revenue		8100-8299	160,924.91	66,461.00	-58.7%
3) Other State Revenue		8300-8599	273,214.43	582,569.00	113.2%
4) Other Local Revenue		8600-8799	93,561.65	44,256.00	-52.7%
5) TOTAL, REVENUES			2,448,618.99	2,415,820.00	-1.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	689,162.66	682,047.50	-1.0%
2) Classified Salaries		2000-2999	236,655.06	162,757.50	-31.2%
3) Employee Benefits		3000-3999	482,047.75	465,547.15	-3.4%
4) Books and Supplies		4000-4999	118,461.00	118,204.00	-0.2%
5) Services and Other Operating Expenses		5000-5999	940,827.64	817,540.00	-13.1%
6) Depreciation and Amortization		6000-6999	77,016.30	38,508.00	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,711.90	12,185.00	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,558,882.33	2,296,789.15	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,263.34)	119,030.85	-208.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(110,263.34)	119,030.85	-208.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,470,817.47	1,476,454.13	0.4%
b) Audit Adjustments		9793	147,944.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,761.47	1,476,454.13	-8.8%
d) Other Restatements		9795	(32,044.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,586,717.47	1,476,454.13	-6.9%
2) Ending Net Position, June 30 (E + F1e)			1,476,454.13	1,595,484.98	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	128,317.70	128,317.70	0.0%
b) Restricted Net Position		9797	248,868.58	487,523.60	95.9%
c) Unrestricted Net Position		9790	1,099,267.85	979,643.68	-10.9%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	1,453,406.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	220,103.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	77,215.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(184,724.30)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	155,609.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9480	158,186.00		
j) Accumulated Amortization-Lease Assets		9485	(77,966.00)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,801,827.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	202,961.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	39,493.93		
6) Long-Term Liabilities					
a) Subscription Liability		9660	82,918.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			325,373.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,475,454.13		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,680,422.00	1,699,252.00	1.1%
Education Protection Account State Aid - Current Year		8012	23,282.00	23,282.00	0.0%
State Aid - Prior Years		8019	217,214.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,920,918.00	1,722,534.00	-10.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,488.00	1,488.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	45,980.00	45,980.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,143.00	5,143.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3165, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	14,963.07	13,850.00	-7.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,350.84	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>160,924.91</b>	<b>66,461.00</b>	<b>-58.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,994.00	3,994.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	36,979.41	28,657.00	-22.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	232,241.02	549,718.00	136.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>273,214.43</b>	<b>582,569.00</b>	<b>113.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,800.82	5,000.00	-87.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	29,251.73	9,500.00	-67.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	25,509.10	29,756.00	16.6%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>93,561.65</b>	<b>44,256.00</b>	<b>-52.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,448,618.99</b>	<b>2,415,920.00</b>	<b>-1.3%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	560,037.64	567,097.50	1.3%
Certificated Pupil Support Salaries		1200	37,250.00	76,500.00	105.4%
Certificated Supervisors' and Administrators' Salaries		1300	91,875.02	38,450.00	-58.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>689,162.66</b>	<b>682,047.50</b>	<b>-1.0%</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	17,228.00	25,656.00	48.9%
Classified Support Salaries		2200	26,842.58	9,307.50	-65.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,136.98	117,510.00	-8.3%
Other Classified Salaries		2900	64,447.52	10,284.00	-84.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>236,655.08</b>	<b>162,757.50</b>	<b>-31.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	155,583.35	156,263.07	0.4%
PERS		3201-3202	68,176.88	70,535.91	3.5%
OASDI/Medicare/Alternative		3301-3302	34,692.37	28,416.68	-16.1%
Health and Welfare Benefits		3401-3402	216,859.77	209,741.95	-6.0%
Unemployment Insurance		3501-3502	461.66	422.43	-8.5%
Workers' Compensation		3601-3602	6,273.72	6,167.11	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>482,047.75</b>	<b>465,547.15</b>	<b>-3.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	30,840.00	24,000.00	-22.2%
Books and Other Reference Materials		4200	3,704.91	3,705.00	0.0%
Materials and Supplies		4300	69,800.39	85,499.00	22.5%
Noncapitalized Equipment		4400	14,115.70	5,000.00	-64.6%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>118,461.00</b>	<b>118,204.00</b>	<b>-0.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,420.82	34,773.00	4.0%
Dues and Memberships		5300	8,665.00	18,304.00	111.2%
Insurance		5400-5450	42,116.00	45,000.00	6.8%
Operations and Housekeeping Services		5500	29,003.22	64,500.00	122.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	163,300.81	164,628.00	7.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	665,862.76	479,525.00	-28.0%
Communications		5900	8,459.03	10,810.00	27.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>940,827.64</b>	<b>817,540.00</b>	<b>-13.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	77,016.30	38,508.00	-50.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>77,016.30</b>	<b>38,508.00</b>	<b>-50.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	14,711.90	12,185.00	-17.2%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,711.90</b>	<b>12,185.00</b>	<b>-17.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,558,862.33</b>	<b>2,296,789.15</b>	<b>-10.2%</b>



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,920,918.00	1,722,534.00	-10.3%
2) Federal Revenue		8100-8299	160,924.91	66,461.00	-58.7%
3) Other State Revenue		8300-8599	273,214.43	582,569.00	113.2%
4) Other Local Revenue		8600-8799	93,561.65	44,256.00	-52.7%
5) TOTAL, REVENUES			2,448,618.99	2,415,820.00	-1.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,261,315.62	1,185,770.91	-6.0%
2) Instruction - Related Services	2000-2999		503,938.85	428,638.96	-14.9%
3) Pupil Services	3000-3999		147,986.15	210,844.48	42.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		373,627.85	191,904.00	-48.6%
8) Plant Services	8000-8999		257,301.96	267,445.80	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	14,711.90	12,165.00	-17.2%
10) TOTAL, EXPENSES			2,558,682.33	2,296,789.15	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(110,263.34)	119,030.85	-208.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		6900-6929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(110,263.34)	119,030.85	-208.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,470,817.47	1,476,454.13	0.4%
b) Audit Adjustments		9793	147,944.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,761.47	1,476,454.13	-8.8%
d) Other Restatements		9795	(32,044.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,586,717.47	1,476,454.13	-6.9%
2) Ending Net Position, June 30 (E + F1e)					
			1,476,454.13	1,595,484.98	8.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	128,317.70	128,317.70	0.0%
b) Restricted Net Position		9797	248,868.58	487,523.60	95.9%
c) Unrestricted Net Position		9790	1,099,267.85	979,643.68	-10.9%

Resource	Description	2023-24 Unaudited Actuals	2024-26 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	.22
6268	Educator Effectiveness, FY 2021-22	34,826.30	24,200.30
6300	Lottery: Instructional Materials	18,898.67	21,545.67
6331	CA Community Schools Partnership Act - Planning Grant	91,963.38	91,963.38
6332	CA Community Schools Partnership Act - Implementation Grant	0.00	(.13)
6383	Golden State Pathways Program	0.00	183,807.28
6500	Special Education	0.00	(.38)
6548	Mental Health-Related Services	221.00	221.00
6752	Arts, Music, and Instructional Materials Discretionary Block Grant	54,094.43	53,094.43
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	17,442.57	17,442.82
7810	Other Restricted State	25,522.23	90,249.23
9010	Other Restricted Local	5,000.00	5,000.00
Total, Restricted Net Position		248,868.58	487,523.60



Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	116.41	118.02	116.41	116.41	116.41	116.41
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	116.41	118.02	116.41	116.41	116.41	116.41
<b>9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	116.41	118.02	116.41	116.41	116.41	116.41



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		77,215.00	77,215.00			77,215.00
Buildings			0.00			0.00
Equipment		155,609.00	155,609.00			155,609.00
Total capital assets being depreciated	0.00	232,824.00	232,824.00	0.00	0.00	232,824.00
Accumulated Depreciation for:						
Land Improvements		(28,281.00)	(28,281.00)	(7,366.00)		(35,667.00)
Buildings			0.00			0.00
Equipment		(117,935.00)	(117,935.00)	(31,122.00)		(149,057.00)
Total accumulated depreciation	0.00	(146,216.00)	(146,216.00)	(38,508.00)	0.00	(184,724.00)
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	86,608.00	86,608.00	(38,508.00)	0.00	48,100.00
Lease Assets		158,186.00	158,186.00			158,186.00
Accumulated amortization for lease assets		(77,968.00)	(77,968.00)			(77,968.00)
Total lease assets, net	0.00	80,218.00	80,218.00	0.00	0.00	80,218.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	166,826.00	166,826.00	(38,508.00)	0.00	128,318.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability		82,918.00	82,918.00			82,918.00	
Governmental activities long-term liabilities	0.00	82,918.00	82,918.00	0.00	0.00	82,918.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,558,882.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	130,812.10
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	77,016.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00



9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			77,016.30
D. Plus additional MOE expenditures:	1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	1000-7143, 7300-7439  minus 8000-8699  0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			2,351,053.93
<b>Section II - Expenditures Per ADA</b>			<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)			118.02
B. Expenditures per ADA (Line I.E divided by Line II.A)			19,921.48
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	1,769,431.77	15,085.96
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	1,769,431.77	15,085.96
<p>B. Required effort (Line A.2 times 90%)</p>	1,592,488.59	13,577.36
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	2,351,053.93	19,921.48
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A,2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 3,959.48
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,403,906.01

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.28%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,482.67
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
 (Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, lines Part I, Line C)	308.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, lines Part I, Line C)	398.09
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	338,189.23
9. Carry-Forward Adjustment (Part IV, Line F)	253,669.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	591,858.56
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,252,036.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	503,938.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	85,206.95
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	457.50
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	30,215.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,472.68
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	109,859.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	141,777.91
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,128,964.90
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	
	15.89%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	27.80%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates



the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

**A. Indirect costs incurred in the current year (Part III, Line A8)** 338,189.23

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year 0.00

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.97%) times Part III, Line B19); zero if negative 253,669.33

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.97%) times Part III, Line B19); zero if positive 0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)** 253,669.33

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3 1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** 253,669.33



Approved  
 Indirect  
 cost rate: 3.97%  
 Highest  
 rate used  
 in any  
 program: 3.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	6331	73,996.46	2,937.66	3.97%

Description	Object Codes	Lottery; Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery; Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	78,576.44		28,567.17	107,143.61
2. State Lottery Revenue	8560	24,939.42		12,039.99	36,979.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		103,515.86	0.00	40,607.16	144,123.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	395.10		20,608.49	21,003.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	12,499.32			12,499.32
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		12,894.42	0.00	20,608.49	33,502.91
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	90,621.44	0.00	19,988.67	110,620.11
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							



Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,067,634.23	0.00	2,067,634.23	356,001.72		2,423,635.95
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	102,371.38	0.00	102,371.38	17,626.13		119,997.51
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
—	Food Services					536.97	536.97
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					0.00	0.00
—	Other Outgo					14,711.90	14,711.90
<b>Other Funds</b> —	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		0.00	0.00	0.00		0.00
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					0.00	0.00
—	<b>Total County School Service and Charter Schools Funds Expenditures</b>	2,170,005.61	0.00	2,170,005.61	373,627.85	15,248.87	2,558,882.33

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,160,536.24	4,700.00	27,202.86	472,035.99	83,077.98	82,779.20	0.00			115,125.96	142,176.00	2,067,634.23
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	100,779.36	0.00	0.00	0.00	1,502.00	0.00	0.00			0.00	0.00	102,371.36
6000	RDC/CP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		1,251,315.62	4,700.00	27,202.86	472,035.99	84,580.98	82,779.20	0.00	0.00	0.00	115,125.96	142,176.00	2,170,005.61

\* Functions 7100-7199 for goals 8100 and 8500



Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	RCC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in County School Service and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	457.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	30,215.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	342,955.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	<b>Total Central Administration Costs in County School Service and Charter Schools Funds</b>	<b>373,627.85</b>
<b>B.</b>	<b>Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,170,005.61
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	<b>Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>	<b>2,170,005.61</b>
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	<b>Total Direct Charged Costs in Other Funds</b>	<b>0.00</b>
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>2,170,005.61</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	<b>17.22%</b>

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	536.97				536.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				14,711.90	14,711.90
<b>Total Other Costs</b>	<b>536.97</b>	<b>0.00</b>	<b>0.00</b>	<b>14,711.90</b>	<b>15,248.87</b>



Unaudited Actuals  
Unaudited Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Northern United - Siskiyou Charter

Siskiyou County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>BALANCE-FDxRS</b> - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUND09-ACTIVITY</b> - (Fatal) - There is no activity in Fund 09.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. Passed

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). Passed

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. Passed

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). Passed

**PY-EFB=CY-BFB-RES-CH - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

## GENERAL LEDGER CHECKS

**AR-AP-POSITIVE - (Fatal)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. Passed

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. Passed

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). Passed

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. Passed

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed



<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b>Passed</b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b>Passed</b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b>Passed</b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b>Passed</b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b>Passed</b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b>Passed</b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b>Passed</b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b>Passed</b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b>Passed</b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b>Passed</b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b>Passed</b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b>Passed</b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b>Passed</b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b>Passed</b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<b>Passed</b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b>Passed</b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b>Passed</b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b>Passed</b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b>Passed</b>



**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

### **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/ keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/ keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Warning)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

Exception

Board and Superintendent (Form ICR, Part III, Line B7)	\$457.50
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	\$337,482.67
Ratio is	\$0.14 %

Explanation: The Board, Superintendent and General Administration are shared services with Northern United - Humboldt Charter.

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

Passed

**IC-PCT - (Warning)** - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Exception

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is	\$15.89 %
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Explanation: Due to the small size of the school, the increase in grants, a change in business services and shared Board, Superintendent and General Administration Services, the ICR is inflated.

**IC-POSITIVE - (Warning)** - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

Passed

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

Passed

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

Passed

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

Passed

**PCR-ALLOC-NO-DIRECT - (Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

Passed

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

Passed

**PCRAF-UNDISTRIBUTED - (Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

Passed

## EXPORT VALIDATION CHECKS

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**ICR-PROVIDE - (Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided.

**Passed**

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**



NUCS Board Meeting 9/11/24 4:00pm

ACTION ITEMS TO BE CONSIDERED

**Subject:**

5.4 Approval of the NUCS Homeless Children and Youth Policy

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Schools must review their Homeless Children and Youth Policy every three years. The attached policy is our current policy and has no needed revisions.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

## **S-15 Homeless Children and Youth Policy**

Adopted on 9/20/2018, 11/14/2019, 11/10/2021

Northern United Charter Schools desires to ensure that homeless children and youth are provided with equal access to its educational program, have an opportunity to meet the same challenging state of California academic standards, are provided a free and appropriate public education, are not stigmatized or segregated on the basis of their status as homeless, and to establish safeguards that protect homeless students from discrimination on the basis of their homelessness.

### **Definition of Homeless Children and Youth**

The term “homeless children and youth” means individuals who lack a fixed, regular and adequate nighttime residence. It includes children and youths who (42 U.S.C. § 11434a):

- Are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
- Have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;
- Are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and/or
- Migratory children and unaccompanied youth (youth not in the physical custody of a parent or guardian) may be considered homeless if they meet the above definition of “homeless.”

Homeless status is determined in cooperation with the parent or guardian. In the case of unaccompanied youth, status is determined by the School Liaison.

### **School Liaison**

The School Director or designee designates the following staff person as the School Liaison for homeless students (42 U.S.C. §§11432(g)(1)(J)(ii)):

**Wendy Kerr, School Counselor**  
**2120 Campton Rd. Suite H, Eureka, CA 95503**  
**707-445-2660 x138**

The School Liaison shall ensure that (42 U.S.C. § 11432(g)(6)):

- Homeless students are identified by school personnel and through outreach and coordination activities with other entities and agencies.
- Homeless students enroll in, and have a full and equal opportunity to succeed at the Northern United Charter Schools.

- Homeless students and families receive educational services for which they are eligible, including services through Head Start programs (including Early Head Start programs) under the Head Start Act, early intervention services under part C of the Individuals with Disabilities Education Act, any other preschool programs administered by Northern United Charter Schools, if any, and referrals to health care services, dental services, mental health services, substance abuse services, housing services, and other appropriate services.
- Parents/guardians are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.
- Public notice of the educational rights of homeless children is disseminated at places frequented by parents or guardians of such youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, and in a manner and form understandable to the parents and guardians of homeless youth and unaccompanied youth.
- Enrollment/admissions disputes are mediated in accordance with law, the Northern United Charter Schools' charter, and Northern United Charter Schools' policy.
- Parents/guardians and any unaccompanied youth are fully informed of all transportation services, as applicable.
- Northern United Charter Schools' personnel providing services receive professional development and other support.
- The School Liaison collaborates with State coordinators and community and school personnel responsible for the provision of education and related services to homeless children and youths.
- Unaccompanied youth are enrolled in school; have opportunities to meet the same challenging State academic standards as the State establishes for other children and youth; and are informed of their status as independent students and that the youths may obtain assistance from the School Liaison to receive verification of such status for the purposes of the Free Application for Federal Student Aid described in section 483 of the Act.

The California Department of Education publishes a list of the contact information for the Homeless Education Liaisons in the state, which is available at: <https://www.cde.ca.gov/sp/hs/>

### **Enrollment**

Northern United Charter Schools shall immediately admit/enroll the student for which the Charter School is a School of Origin. "School of Origin" means the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.



Northern United Charter Schools shall also immediately enroll a homeless youth who seeks to enroll in the Charter School, if the youth would otherwise be eligible to attend and subject to the Charter School's capacity and pursuant to the procedures stated in the Northern United Charter Schools' charter and policy. A homeless youth who is enrolled will have the right to attend classes and participate fully in school activities, including extracurricular activities.

The youth shall be immediately enrolled even if the student lacks records normally required for enrollment (such as previous academic records, records of immunizations, other required health records, proof of residency) or has missed application or enrollment deadlines during any period of homelessness. Records will immediately be requested from the previous school. (42 U.S.C. § 11432(g)(3)(C); Education Code Section 48850(a)(3)(A).)

If the student needs to obtain immunizations or does not possess immunization or other medical records, the School Director or designee shall refer the parent/guardian to the School Liaison. The School Liaison shall assist the parent/guardian in obtaining the necessary immunizations or records for the student. (42 U.S.C. § 11432(g)(3)(C).)

A homeless youth may remain in the student's school of origin for the entire period for which the youth is homeless. If a youth obtains permanent housing during an academic year, the youth will be permitted to remain in the school of origin through the end of the academic year.

### **Enrollment Disputes**

If a dispute arises over admissions/enrollment, the student shall be immediately admitted (subject to the Charter School's capacity and pursuant to the procedures stated in the Northern United Charter Schools' charter and policy), pending final resolution of the dispute., including all available appeals. (42 U.S.C. § 11432(g)(3)(E).)

The parent/guardian shall be provided with a written explanation of the admission/enrollment decision, including an explanation of the parent/guardian's right to appeal the decision. The parent/guardian shall also be referred to the School Liaison. (42 U.S.C. § 11432(g)(3)(E).)

The School Liaison shall carry out the charter school-adopted dispute resolution and complaint process as expeditiously as possible after receiving notice of the dispute. (42 U.S.C. § 11432(g)(3)(E).)

### **Comparable Services**

Each homeless child or youth shall promptly be provided services comparable to services offered to other students in the Charter School such as (42 U.S.C. § 11432(g)(4)):

- Transportation services
- Educational services for which the child or youth meets eligibility criteria, such as educational programs for students with disabilities and educational programs for students with limited English proficiency
- Programs in vocational and technical education
- Programs for gifted and talented students
- School nutrition programs



## **Transportation**

In the event that Northern United Charter Schools provides transportation services to all Charter School students, Northern United Charter Schools shall provide comparable transportation services to each homeless child or youth attending the Charter School, as noted above. (42 U.S.C. § 11432(g)(4).)

If Northern United Charter Schools does not otherwise provide transportation services to all Charter School students, Northern United Charter Schools shall ensure that transportation is provided for homeless students to and from the Charter School, at the request of the parent or guardian (or liaison) if Northern United Charter Schools is the student's school of origin. (42 U.S.C. § 11432(g)(1)(J)) Transportation provided by the Charter School will be adequate and appropriate for the Student's situation, but Northern United Charter Schools does not commit to any one method of transportation for all youth.

## **Professional Development**

All administrators, teachers and employees of Northern United Charter Schools will be provided professional development on the identification, services, and sensitivity necessary when dealing with homeless children and youth. (42 U.S.C. § 11433(d)(3).) All identified or suspected homeless children and youth will be referred to the School Liaison.

## **High School Graduation Requirements**

Homeless students who transfer to the Northern United Charter Schools any time after the completion of their second year of high school shall be exempt from any of the Charter School's graduation requirements that are in excess of the California minimum graduation requirements specified in Education Code section 51225.3 ("additional graduation requirements") unless Northern United Charter Schools makes a finding that the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fourth year of high school.

To determine whether a homeless student is in their third or fourth year of high school, either the number of credits the student has earned to the date of transfer or the length of the student's school enrollment may be used, whichever will qualify the student for the exemption.

Within thirty (30) calendar days of the date that a student who may qualify for exemption under the above requirements transfers into the Charter School, the Charter School shall notify the student, the student's educational rights holder, and the Charter School Liaison of the availability of the exemption and whether the student qualifies for an exemption.

Northern United Charter Schools shall notify students who are exempted from the Charter School's additional graduation requirements and the student's educational rights holder of how any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and provide information about transfer opportunities available through the California Community Colleges.

Northern United Charter Schools shall not require any student who would otherwise be entitled to



remain in attendance at the Charter School to accept the exemption from the Charter School's additional graduation requirements or deny the student enrollment in, or the ability to complete, courses for which the student is otherwise eligible. Northern United Charter Schools shall not revoke an exemption and shall grant an eligible student's request for the exemption at any time if the student qualifies, regardless of whether the student previously declined the exemption. An eligible student's exemption from the Charter School's additional graduation requirements will continue to apply while the student is enrolled in the Charter School or if the student transfers to another school even after the student no longer meets the definition of a homeless child.

Northern United Charter Schools shall not require or request that a student transfer schools in order to qualify the student for the exemption. Nor shall a student, a student's parent/guardian or educational rights holder, or a student's social worker or probation officer request a transfer solely to qualify for an exemption from the Charter School's additional graduation requirements.

If a student who is exempted from the Charter School's additional graduation requirements completes the California minimum coursework requirements specified in Education Code section 51225.3 before the end of the student's fourth year of high school and would otherwise be entitled to remain in attendance at the Charter School, Northern United Charter Schools shall not require or request that the student graduate before the end of the student's fourth year of high school.

If Northern United Charter Schools determines the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fifth year of high school, the Charter School shall do the following:

1. Inform the student of the student's option to remain at Northern United Charter Schools for a fifth year to complete the Charter School's graduation requirements.
2. Inform the student, and the educational rights holder for the student, about how remaining in school for a fifth year to complete the Charter School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution.
3. Provide information to the student about transfer opportunities available through the California Community Colleges.
4. Permit the student to stay at Northern United Charter Schools for a fifth year to complete the Charter School's graduation requirements upon agreement with the student, if the student is 18 years of age or older, or, if the student is under 18 years of age, upon agreement with the educational rights holder for the student.

### **Acceptance of Course Work**

Northern United Charter Schools will accept any coursework satisfactorily completed at any public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency by a homeless student.



Northern United Charter Schools will provide homeless students credit for the partial completion of courses taken while attending a public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency. If the student did not complete the entire course, the Charter School shall not require the student to retake the portion of the course the student completed unless the Charter School, in consultation with the holder of educational rights for the student, finds that the student is reasonably able to complete the requirements in time to graduate from high school. When partial credit is awarded in a particular course, the homeless student shall be enrolled in the same or equivalent course, if applicable, so that the student may continue and complete the entire course. These students shall not be prevented from taking or retaking a course to meet California State University or the University of California admission eligibility requirements.

## **Notice**

For any homeless student who seeks enrollment at Northern United Charter Schools, written notice will be provided to the parent/guardian at the time of enrollment and while the student is enrolled at the Charter School in alignment with the law. (42 U.S.C. § 11432(e)(3)(C).)

## **Annual Policy Review**

Northern United Charter Schools shall annually review and revise any policies that may act as barriers to the identification of homeless children and youths or the enrollment of homeless children and youths at the Charter School. In reviewing and revising such policies, consideration shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Special attention shall be given to ensuring the identification, enrollment, and attendance of homeless children and youths who are not currently attending school.

## **S-15 Homeless Children and Youth Policy**

Adopted on 9/20/2018, 11/14/2019, 11/10/2021

Northern United Charter Schools desires to ensure that homeless children and youth are provided with equal access to its educational program, have an opportunity to meet the same challenging state of California academic standards, are provided a free and appropriate public education, are not stigmatized or segregated on the basis of their status as homeless, and to establish safeguards that protect homeless students from discrimination on the basis of their homelessness.

### **Definition of Homeless Children and Youth**

The term "homeless children and youth" means individuals who lack a fixed, regular and adequate nighttime residence. It includes children and youths who (42 U.S.C. § 11434a):

- Are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;
- Have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings;
- Are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and/or
- Migratory children and unaccompanied youth (youth not in the physical custody of a parent or guardian) may be considered homeless if they meet the above definition of "homeless."

Homeless status is determined in cooperation with the parent or guardian. In the case of unaccompanied youth, status is determined by the School Liaison.

### **School Liaison**

The School Director or designee designates the following staff person as the School Liaison for homeless students (42 U.S.C. §§11432(g)(1)(J)(ii)):

**Wendy Kerr, School Counselor for NU-Humboldt Charter School**  
**2120 Campton Rd. Suite H, Eureka, CA 95503**  
**707-445-2660 x138**

**NU-Siskiyou Charter School:**  
**Tammi Van Housen, School Counselor for NU-Siskiyou Charter School**  
**423 South Broadway, Yreka, CA 96097**  
**530-842-4509 x227**

The School Liaison shall ensure that (42 U.S.C. § 11432(g)(6)):



- Homeless students are identified by school personnel and through outreach and coordination activities with other entities and agencies.
- Homeless students enroll in, and have a full and equal opportunity to succeed at the Northern United Charter Schools.
- Homeless students and families receive educational services for which they are eligible, including services through Head Start programs (including Early Head Start programs) under the Head Start Act, early intervention services under part C of the Individuals with Disabilities Education Act, any other preschool programs administered by Northern United Charter Schools, if any, and referrals to health care services, dental services, mental health services, substance abuse services, housing services, and other appropriate services.
- Parents/guardians are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children.
- Public notice of the educational rights of homeless children is disseminated at places frequented by parents or guardians of such youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, and in a manner and form understandable to the parents and guardians of homeless youth and unaccompanied youth.
- Enrollment/admissions disputes are mediated in accordance with law, the Northern United Charter Schools' charter, and Northern United Charter Schools' policy.
- Parents/guardians and any unaccompanied youth are fully informed of all transportation services, as applicable.
- Northern United Charter Schools' personnel providing services receive professional development and other support.
- The School Liaison collaborates with State coordinators and community and school personnel responsible for the provision of education and related services to homeless children and youths.
- Unaccompanied youth are enrolled in school; have opportunities to meet the same challenging State academic standards as the State establishes for other children and youth; and are informed of their status as independent students and that the youths may obtain assistance from the School Liaison to receive verification of such status for the purposes of the Free Application for Federal Student Aid described in section 483 of the Act.

The California Department of Education publishes a list of the contact information for the Homeless Education Liaisons in the state, which is available at: <https://www.cde.ca.gov/sp/hs/>



## **Enrollment**

Northern United Charter Schools shall immediately admit/enroll the student for which the Charter School is a School of Origin. "School of Origin" means the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.

Northern United Charter Schools shall also immediately enroll a homeless youth who seeks to enroll in the Charter School, if the youth would otherwise be eligible to attend and subject to the Charter School's capacity and pursuant to the procedures stated in the Northern United Charter Schools' charter and policy. A homeless youth who is enrolled will have the right to attend classes and participate fully in school activities, including extracurricular activities.

The youth shall be immediately enrolled even if the student lacks records normally required for enrollment (such as previous academic records, records of immunizations, other required health records, proof of residency) or has missed application or enrollment deadlines during any period of homelessness. Records will immediately be requested from the previous school. (42 U.S.C. § 11432(g)(3)(C); Education Code Section 48850(a)(3)(A).)

If the student needs to obtain immunizations or does not possess immunization or other medical records, the School Director or designee shall refer the parent/guardian to the School Liaison. The School Liaison shall assist the parent/guardian in obtaining the necessary immunizations or records for the student. (42 U.S.C. § 11432(g)(3)(C).)

A homeless youth may remain in the student's school of origin for the entire period for which the youth is homeless. If a youth obtains permanent housing during an academic year, the youth will be permitted to remain in the school of origin through the end of the academic year.

## **Enrollment Disputes**

If a dispute arises over admissions/enrollment, the student shall be immediately admitted (subject to the Charter School's capacity and pursuant to the procedures stated in the Northern United Charter Schools' charter and policy), pending final resolution of the dispute, including all available appeals. (42 U.S.C. § 11432(g)(3)(E).)

The parent/guardian shall be provided with a written explanation of the admission/enrollment decision, including an explanation of the parent/guardian's right to appeal the decision. The parent/guardian shall also be referred to the School Liaison. (42 U.S.C. § 11432(g)(3)(E).)

The School Liaison shall carry out the charter school-adopted dispute resolution and complaint process as expeditiously as possible after receiving notice of the dispute. (42 U.S.C. § 11432(g)(3)(E).)

## **Comparable Services**

Each homeless child or youth shall promptly be provided services comparable to services offered to other students in the Charter School such as (42 U.S.C. § 11432(g)(4)):

- Transportation services

- Educational services for which the child or youth meets eligibility criteria, such as educational programs for students with disabilities and educational programs for students with limited English proficiency
- Programs in vocational and technical education
- Programs for gifted and talented students
- School nutrition programs

### **Transportation**

In the event that Northern United Charter Schools provides transportation services to all Charter School students, Northern United Charter Schools shall provide comparable transportation services to each homeless child or youth attending the Charter School, as noted above. (42 U.S.C. § 11432(g)(4).)

If Northern United Charter Schools does not otherwise provide transportation services to all Charter School students, Northern United Charter Schools shall ensure that transportation is provided for homeless students to and from the Charter School, at the request of the parent or guardian (or liaison) if Northern United Charter Schools is the student's school of origin. (42 U.S.C. § 11432(g)(1)(J)) Transportation provided by the Charter School will be adequate and appropriate for the Student's situation, but Northern United Charter Schools does not commit to any one method of transportation for all youth.

### **Professional Development**

All administrators, teachers and employees of Northern United Charter Schools will be provided professional development on the identification, services, and sensitivity necessary when dealing with homeless children and youth. (42 U.S.C. § 11433(d)(3).) All identified or suspected homeless children and youth will be referred to the School Liaison.

### **High School Graduation Requirements**

Homeless students who transfer to the Northern United Charter Schools any time after the completion of their second year of high school shall be exempt from any of the Charter School's graduation requirements that are in excess of the California minimum graduation requirements specified in Education Code section 51225.3 ("additional graduation requirements") unless Northern United Charter Schools makes a finding that the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fourth year of high school.

To determine whether a homeless student is in their third or fourth year of high school, either the number of credits the student has earned to the date of transfer or the length of the student's school enrollment may be used, whichever will qualify the student for the exemption.

Within thirty (30) calendar days of the date that a student who may qualify for exemption under the above requirements transfers into the Charter School, the Charter School shall notify the student, the student's educational rights holder, and the Charter School Liaison of the availability of the exemption and whether the student qualifies for an exemption.

Northern United Charter Schools shall notify students who are exempted from the Charter School's



additional graduation requirements and the student's educational rights holder of how any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and provide information about transfer opportunities available through the California Community Colleges.

Northern United Charter Schools shall not require any student who would otherwise be entitled to remain in attendance at the Charter School to accept the exemption from the Charter School's additional graduation requirements or deny the student enrollment in, or the ability to complete, courses for which the student is otherwise eligible. Northern United Charter Schools shall not revoke an exemption and shall grant an eligible student's request for the exemption at any time if the student qualifies, regardless of whether the student previously declined the exemption. An eligible student's exemption from the Charter School's additional graduation requirements will continue to apply while the student is enrolled in the Charter School or if the student transfers to another school even after the student no longer meets the definition of a homeless child.

Northern United Charter Schools shall not require or request that a student transfer schools in order to qualify the student for the exemption. Nor shall a student, a student's parent/guardian or educational rights holder, or a student's social worker or probation officer request a transfer solely to qualify for an exemption from the Charter School's additional graduation requirements.

If a student who is exempted from the Charter School's additional graduation requirements completes the California minimum coursework requirements specified in Education Code section 51225.3 before the end of the student's fourth year of high school and would otherwise be entitled to remain in attendance at the Charter School, Northern United Charter Schools shall not require or request that the student graduate before the end of the student's fourth year of high school.

If Northern United Charter Schools determines the student is reasonably able to complete the Charter School's graduation requirements by the end of the student's fifth year of high school, the Charter School shall do the following:

1. Inform the student of the student's option to remain at Northern United Charter Schools for a fifth year to complete the Charter School's graduation requirements.
2. Inform the student, and the educational rights holder for the student, about how remaining in school for a fifth year to complete the Charter School's graduation requirements will affect the student's ability to gain admission to a postsecondary educational institution.
3. Provide information to the student about transfer opportunities available through the California Community Colleges.
4. Permit the student to stay at Northern United Charter Schools for a fifth year to complete the Charter School's graduation requirements upon agreement with the student, if the student is 18 years of age or older, or, if the student is under 18 years of age, upon agreement with the educational rights holder for the student.



## **Acceptance of Course Work**

Northern United Charter Schools will accept any coursework satisfactorily completed at any public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency by a homeless student.

Northern United Charter Schools will provide homeless students credit for the partial completion of courses taken while attending a public school, a juvenile court school, a school in a country other than the United States, and/or a nonpublic, nonsectarian school or agency. If the student did not complete the entire course, the Charter School shall not require the student to retake the portion of the course the student completed unless the Charter School, in consultation with the holder of educational rights for the student, finds that the student is reasonably able to complete the requirements in time to graduate from high school. When partial credit is awarded in a particular course, the homeless student shall be enrolled in the same or equivalent course, if applicable, so that the student may continue and complete the entire course. These students shall not be prevented from taking or retaking a course to meet California State University or the University of California admission eligibility requirements.

## **Notice**

For any homeless student who seeks enrollment at Northern United Charter Schools, written notice will be provided to the parent/guardian at the time of enrollment and while the student is enrolled at the Charter School in alignment with the law. (42 U.S.C. § 11432(e)(3)(C).)

## **Annual Policy Review**

Northern United Charter Schools shall annually review and revise any policies that may act as barriers to the identification of homeless children and youths or the enrollment of homeless children and youths at the Charter School. In reviewing and revising such policies, consideration shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Special attention shall be given to ensuring the identification, enrollment, and attendance of homeless children and youths who are not currently attending school.

NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.5 Approval of the Vendor Services Policy

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This policy needs to be updated to match our practices. The Board reviewed and discussed the updated policy as a first reading at their August 14th meeting.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Lynda Speck

## **E-42 Vendor Services Policy Draft**

Adopted 9/20/2018, 10/14/2021  
Revised 3/19/2020

Northern United Charter Schools believes it is important to create quality education opportunities for students. The charter school receives ADA funding for the purpose of supporting new learning for a student and minimal practice of those newly learned skills. Northern United Charter Schools' teachers will determine if a vendor is needed to meet state standards.

Outside vendors will only be used when the service that is being provided is not a service that Northern United Charter Schools can provide (e.g., swim lessons, music lessons, specialized physical fitness programs like karate, dance etc.). Student may only utilize one vended class per semester for either visual and performing arts or life skills.

Outside vendors must be pre-approved by Northern United Charter Schools to ensure that all have been fingerprinted and received background clearance through the Department of Justice in accordance with Education Code Section 45125.1, to ensure TB testing and clearance as applicable, and to ensure that facilities where vendors operate are reviewed against California's Megan's law website for the presence of registered sex offenders.

Outside vendor services must be on the Northern United Charter Schools' approved vendor list.

The following types of vendors are acceptable:

- Academic tutoring and/or small group instruction
- Music enrichment
- Art enrichment
- PE enrichment (Gymnastics, Martial Arts, Swimming, Tennis)



## **E-42 Tutoring/Vendor Services Policy**

Adopted 9/20/2018, 10/14/2021  
Revised 3/19/2020

Northern United Charter Schools knows it is important to create quality opportunities for its students. It is the responsibility of the teacher to counsel their families to identify the type of vending/tutoring services that will best improve each individual student's education.

Outside vendors will only be used when the service that is being provided is not a service that Northern United Charter Schools can provide (e.g., swim lessons, music lessons, specialized physical fitness programs like karate, dance etc.). Outside vendors must be pre-approved by Northern United Charter Schools to ensure that all have been fingerprinted and received background clearance through the Department of Justice in accordance with Education Code Section 45125.1, to ensure TB testing and clearance as applicable, and to ensure that facilities where vendors operate are reviewed against California's Megan's law website for the presence of registered sex offenders.

Northern United Charter Schools' teachers who work at a learning center and are receiving a salary cannot submit for tutoring or small group instruction. Teachers cannot be paid as a vendor for tutoring their own children.

Small group instruction will be defined as any class with three (3) or more students actively enrolled. Any class that drops below three (3) students will be considered tutoring and the pay will reflect the change.

**PLEASE NOTE: ANY EXCEPTIONS TO THIS POLICY MUST BE APPROVED BY THE NORTHERN UNITED CHARTER SCHOOLS' SCHOOL DIRECTOR OR DESIGNEE**

NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.6 Approval of the Curriculum and Instructional Materials Policy

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

This policy needs to be updated to match our practices. The Board reviewed and discussed the updated policy as a first reading at their August 14th meeting.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Lynda Speck

## **S-10 Curriculum and Instructional Materials Policy Draft**

All students at Northern United Charter Schools will be provided all supplies and/or equipment that are necessary for their core-academic programs and services. Any additional instructional materials or specialized curriculum needed to enhance the educational program of a Northern United Charter Schools' student must be pre-approved by the Northern United Charter Schools' School Director.

ADA funding is received for the purpose of supporting new learning for a student and some minimal practice of those newly learned skills.

All items purchased with school funds are the property of Northern United Charter Schools.

All non-consumable materials must be returned to Northern United Charter Schools for reuse at the end of the school year or when a student is no longer enrolled in the school.

All instructional materials purchased must be used for a Northern United Charter Schools' student. Materials must not be sectarian nor denominational.

Any additional instructional materials issued, approved and purchased by Northern United Charter Schools must be represented in the learning record.

### **The following purchases are acceptable:**

- Basic school and office supplies adequate for learning basic course skills (non-professional or school-grade only).
- Enough basic raw materials for learning basic course skills in one learning record documented educational project: fabrics, wood, yarn enough for one project, etc. (Exception: no food purchases allowed).
- Art supplies that are of student-grade only (non-professional supplies).
- Basic equipment for documented learning as needed by student.

### **The following types of items are not acceptable:**

- Furniture
- Internal computer parts
- Ready-made clothes
- Ready-made jewelry
- Toys
- Personal PE items
- Home and office equipment
- Kitchen equipment
- Yard equipment
- Picture frames
- Religious materials of any type: Curriculum, Books, CDs, Videos, Cassettes, Tapes, Posters, etc.



## S-10 Instructional Funds Policy

Adopted on 9/20/2018, 11/10/2021

Instructional funds are money allocated for each Independent Study student, not attending a learning center, enrolled with Northern United Charter Schools. These funds will be used for the student's educational needs. The amounts of funding that is allocated to the instructional fund accounts will be based upon the student's enter date. The maximum dollar amount will be set for each year prior to the first day of school. **All items purchased with Instructional Funds are the property of Northern United Charter Schools. All non-consumable materials must be returned to Northern United Charter Schools at the end of the school year for re-use.**

Instructional funds for students enrolled in a center based program will be combined into that center's budget and used to pay for the materials and services you receive through the learning center. This means there are no individual instructional funds accounts separate from the center. Even though these center based programs do not have individual instructional fund accounts, this policy still applies for any requested purchases of materials or services by the center as a whole (or any individual student of the center).

A Northern United Charter Schools' teacher will meet with each student's parent/guardian at the start of each semester to assess the necessary academic materials and services for the student. The teacher will ensure that the Charter School makes all necessary purchases for the student up to the maximum dollar amount of the instructional funds; no actual money will be given to the parent/guardian.

All requests for the use of instructional funds must go through the teacher who will submit the proper forms to the business office for approval. No materials or services may be purchased without approval from the Northern United Charter Schools' administration office. The business office will be responsible for tracking all student accounts.

All students at Northern United Charter Schools will be provided all supplies and/or equipment that are necessary for their core-academic programs and services. Instructional funds can be used to purchase additional supplies, equipment, and/or services, which will enhance the educational program of the student.

Student instructional funds are applied for the year in which they are generated with no rollover from a previous year. Once one school year ends, the student's funding will end for that year also. New funding will begin on the next school year start date at the amounts stated for the student budget for that particular school year.

Some examples of materials and services that **may be** purchased with instructional funds include, but are not limited to, the following:

- Textbooks and workbooks, in addition to the core curriculum materials
- Core subject tutoring and small group instruction
- Manipulatives
- Supplemental school supplies and equipment
- Art Supplies
- Art Lessons

- Music Supplies
- Music Lessons
- PE services
- Drivers Education
- Materials for electives

**Below is a more detailed criteria of the materials and services that may and may not be purchased using instructional funds.**

### **Criteria of Materials That Can Be Purchased with Instructional Funds:**

**Definition:** ADA funding is received for the purpose of supporting new learning for a student and some minimal practice of those newly learned skills. Therefore, ADA funding may be spent for basic educational items that support new learning and that fall into these categories:

**Materials must be used to meet student standards for the student for whom the materials are being purchased.**

#### **The following purchases are acceptable:**

- Basic school and office supplies adequate for learning basic course skills (non-professional or school grade only).
- Enough basic raw materials for learning basic course skills in one learning record documented educational project: fabrics, wood, yarn enough for one project, (Exception: no food purchases allowed) (Teachers are responsible for monitoring quantities of items purchased).
- Art supplies that are of student grade only (non-professional supplies).
- Basic equipment for documented learning as needed by student: sewing machine, cassettes players, manipulatives, cameras, tools (not power tools).

#### **The following types of items are not acceptable:**

- Furniture
- Internal computer parts for non-school owned computers
- Ready-made clothes
- Ready-made jewelry
- Toys
- Personal hygiene items
- Personal PE items including but not limited to: skis, bicycles and clothing
- Home and office equipment including but not limited to: faxes, copiers, telephones, answering machines, TVs, VCRs and DVD/CD Players
- Kitchen equipment including but not limited to: popcorn poppers, trays, plates, silverware
- Yard equipment including but not limited to: grass watering kits, garden ponds, swimming pools
- Picture frames

**Materials must not be sectarian nor denominational.**

#### **The following types of items are strictly prohibited:**

- Religious materials of any type: Books, CD- ROMS, CDs, Videos, Cassettes, Tapes, Posters, etc.

**Materials must not expose teachers, students or staff to any dangerous materials or serious injury.**



**The following types of items are strictly prohibited:**

- Poisons
- Knives
- Bows and Arrows
- Darts with sharp points
- Trampolines
- Swimming pools
- Rocket engines
- Weapons
- Power tools
- Large or heavy items must be limited to those items which the teacher can easily transport.

**All materials purchased with instructional funds must be represented in the Learning Records for the student.**

**All requests for the use of instructional funds will be reviewed by Northern United Charter Schools' administration who may request further information from the teacher and/or parent/student.**

**Services purchased with instructional funds must be for the educational development of the student.**

**The following services are acceptable (including, but not limited to):**

- Academic tutoring and small group instruction
- Music lessons
- Art lessons
- PE courses (Gymnastics, Martial Arts, Swimming, Tennis – must be offered through an insured instructor or staff member)
- Driver's Education courses

**The following services are not acceptable (including, but not limited to):**

- Boxing lessons
- Diving lessons
- Scuba diving
- Mountain bike riding
- Rock climbing
- Any service that may involve physical activities that could put the student, teacher or staff in danger. If the activity is not listed above as an acceptable service then the Northern United Charter Schools' administration office will review each requested service to ensure that it meets the safety standards of the Charter School.

**Northern United Charter Schools may request proof of insurance from any business or person before approving for a service to begin. Additional insurance for any service may not be purchased through instructional funds.**

**All person(s) or businesses that perform services which are to be paid for with instructional funds must be cleared through the Northern United Charter Schools' administration office PRIOR to the start of the services being rendered.**



NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.7 Approval of the Memorandum of Understanding between NU-HCS and NU-SCS

**Action Requested:**

Approval

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Because NU-HCS and NU-SCS have the same federal tax ID number, the payroll for those employees working for both entities must be completed by one county office. HCOE completes the payroll for some individuals and the individuals are paid by NU-HCS. NU-SCS reimburses NU-HCS for their share of the cost of these employees. See attached MOU with Attachment A. Additionally, NU-HCS is now leasing a school vehicle from NU-SCS. This is included in the MOU with details on Attachment B.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers



# Northern United Charter Schools

*Learning Today, Leading Tomorrow*

2120 Campton Rd, Suite H  
Eureka, California 95503  
Ph#: 707/445-2660  
Fax#: 707/445-2430  
nucharters.org

## School Director

*Shari Lovett*

## Board of Directors

*Rosemary Kunkler – President*  
*Briana Oesterle – Vice President*  
*Jere Cox*  
*Melissa Johnson*  
*Brian Payton*

## Memorandum of Understanding Between Northern United-Humboldt Charter School and Northern United-Siskiyou Charter School 2024-2025

Northern United-Humboldt Charter School (NU-HCS) and Northern United-Siskiyou Charter School (NU-SCS) are one legal entity and share the same federal tax ID number.

The payroll for employees who work for both schools must be completed through only one school's County Office payroll system. NU-HCS agrees to run the payroll for the shared employees through Humboldt County Office of Education's payroll system. NU-SCS agrees to reimburse NU-HCS for its portion of the payroll expenditures. These expenditures shall include the appropriate salary percentage of the employee's FTE and applicable payroll benefits (PERS, STRS, FICA, Medicare, Alternate Retirement, Health Benefits, SUI, and Workers' Comp). The employees included in this MOU, as well as their associated costs, are listed on Attachment A.

NU-HCS will lease a vehicle from NU-SCS for additional student transportation. The associated costs are listed on Attachment B.

NU-HCS will invoice and NU-SCS will reimburse NU-HCS two times a year once by January 10, 2025 and the other June 13, 2025. NU-HCS will reduce the invoice by the cost of the vehicle lease to reimburse NU-SCS. The term of this agreement is from July 1, 2024 through June 30, 2025.

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Chairman of the Board  
Northern United Charters Schools

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School Director  
Northern United Charter Schools



# Northern United Charter Schools

*Learning Today, Leading Tomorrow*

2120 Campton Rd, Suite H

Eureka, California 95503

Ph#: 707/445-2660

Fax#: 707/445-2430

[nucharters.org](http://nucharters.org)

## **School Director**

*Shari Lovett*

## **Board of Directors**

*Rosemary Kunkler – President*

*Briana Oesterle – Vice President*

*Jere Cox*

*Melissa Johnson*

*Brian Payton*

## **FISCAL YEAR 2024-2025 ATTACHMENT B**

NU-HCS agrees to pay NU-SCS \$300 per month commencing August 1, 2024 through June 30, 2024.  
NU-HCS agrees to pay the cost to insure and maintain the vehicle during the terms of the agreement.





# Northern United Charter Schools

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 Fax#: 707/445-2430  
 nuarters.org

## School Director

Shari Lovett

## Board of Directors

Rosemary Kunkler – President  
 Briana Oesterle – Vice President  
 Jere Cox  
 Melissa Johnson  
 Brian Payton

## FISCAL YEAR 2024-2025 ATTACHMENT A

Qty.	Employee	Position	FTE	Contracted Services
1	Block, Mitch	Psychologist	.10	\$9,401.16
1	Churchill-Bos, Janna	Director of Special Education	.30	\$36,735.62
1	Hayhurst, Melody	Office Technician	.10	\$7,150.31
1	Jeffares, Amanda	Registrar	.30	\$25,387.96
1	Jespersen, Shelley	Food Service Coordinator	.20	\$13,739.48
1	Lovett, Shari	Director	.20	\$36,239.54
1	Mueller, Timothy	Director of Technology	.20	\$23,238.66
1	Rinehart, Shannon	Learning Record Checker	.30	\$28,828.74
1	Rybeck-Davis, Rebekah	Regional Director	.10	\$13,525.24
1	Speck, Lynda	Director of Personnel	.10	\$10,982.37
1	Withers, Kelley	Chief Business Official	.30	\$42,354.11
1	Wright, Megan	Intervention Coordinator	.20	\$16,030.02
			<b>Subtotal</b>	<b>\$263,613.21</b>

NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.8 Approval of the Lease of 5 Cemetery Road, Briceland for NU-HCS

Action Requested:

Approval

Previous Staff/Board Action, Background Information and/or Statement of Need:

Every year the Board approves the facility leases. The facilities provide a location for teachers to meet with students on a regular basis, in addition to receiving supports such as special education service. This is a one year lease with no annual increase from last year. The Briceland Learning Center lease was previously approved at the May 8, 2024 Board meeting, however we discovered a mistake so this lease needs to be approved again.

Fiscal Implications:

\$31,800/year

Contact Person/s: Shari Lovett



## **FACILITY LEASE AGREEMENT**

This Facility Lease Agreement ("Agreement") is made by and between Beginnings, Inc. ("Beginnings") and Northern United Humboldt Charter School ("the Charter") operating a charter school learning center site within the buildings and on the property of Beginnings, Inc., with regard to the following representations and assumptions:

### **RECITALS**

- a. Beginnings is the sole owner of the school site described in Section (1) of this Agreement. The site is suitable for a public charter school program.
- b. Northern United Humboldt Charter School is a charter school duly formed and approved by and operating within the boundaries of the Humboldt County Office of Education.
- c. Beginnings has offered Northern United Humboldt Charter School, and the Charter has accepted, use of Beginnings facilities described in Section (1), and shown on the map in Exhibit A, located at 5 Cemetery Road, Briceland, California, for the educational program.

### **AGREEMENT**

Beginnings, Inc. and Northern United Humboldt Charter School desires to enter into an agreement defining their rights, duties, and liabilities relating to the premises. In consideration of mutual covenants contained, the parties agree as follows:

1. **PREMISES.** Northern United Humboldt Charter School shall hereby be entitled to use the facilities known as the Octagon (1,800 square feet), Skyfish (1,200 square feet), and the Dojo (1,000 square feet) located on the Beginnings site located at 5 Cemetery Road, Briceland, County of Humboldt, California. It is acknowledged that the Charter intends to use the designated Premises as an educational facility as described in the Charter School's charter. The specific premises the Charter is authorized to occupy is identified in Exhibit A, attached hereto and included herein.

For the term of this Agreement, the Charter shall have the exclusive use of the designated classrooms and shared use of the other designated area, within the parameters of this Agreement.

2. **TERM.** The term of this Agreement ("Term") shall be for one school year, from the date of execution of this Agreement by all parties up through June 30, ~~2025~~. Northern United Humboldt Charter School agrees to lease the Premises set forth in Section (1) for the amount of \$1,000/month.

Northern United Humboldt Charter will pay to Beginnings the share of utility costs that are related to the facilities described in Section (1) for the term of this agreement. The share of utility costs will be reimbursed to Beginnings based on vendor invoices.



Utility costs include electricity, gas, heating fuel, waste disposal, telephone and internet as well as custodial supplies and pro rata share of maintenance expenditures.

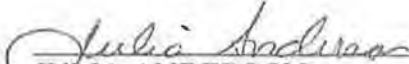
3. OWNERSHIP.

The Premises shall remain the property of Beginnings. Northern United Humboldt Charter School shall be entitled to use of the facilities from the date of this agreement through June 30, 2025.

BEGINNINGS, INC., AND NORTHERN UNITED HUMBOLDT CHARTER SCHOOL have signed this Agreement on the dates set forth below.

DATE: 05-06-2024

DATE: 5/8/2024

  
\_\_\_\_\_  
JULIA ANDERSON  
Director  
Beginnings, Inc.

  
\_\_\_\_\_  
SHARI LOVETT  
School Director  
Northern United Humboldt Charter School

NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 6.**  
**DISCUSSION ITEMS**

**Subject:**

6.1 Discussion of Board Member Terms

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

The board will discuss board terms and possible appointments. Board Members Kunkler, Cox and Johnson's terms end in December of 2024.

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett, Rosemary Kunkler

**Agenda Item 7.**  
**REPORTS**

**Subject:**

7.1 Student Enrollment and Attendance Report

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Each month the Board receives this report to keep the Board apprised of enrollment and attendance patterns. As our revenue is generated by our enrollment and actual daily attendance, there are fiscal implications based on student numbers each day.

Enrollment as of 9/4/2024

NU-Humboldt Charter School - 321

NU-Siskiyou Charter School - 127

Attendance as of 9/4/2024:

NU-Humboldt Charter School - N/A

NU-Siskiyou Charter School - N/A

Enrollment as of 9/6/2023

NU-Humboldt Charter School - 312

NU-Siskiyou Charter School - 115

Attendance as of 9/6/2023:

NU-Humboldt Charter School - N/A

NU-Siskiyou Charter School - N/A

**Fiscal Implications:**

To be determined

**Contact Person/s:** Shari Lovett, Lynda Speck

# ENROLLMENT REPORT

## NORTHERN UNITED CHARTER SCHOOLS

September 4, 2024

### Enrollment as of 9/4/2024 for Northern United-Humboldt Charter School

LEARNING CENTER	Enrollment on 9/4/2024
Briceland Learning Center	53
Cutten Learning Center	72
Eureka Learning Center	78
Independent Study	90
Willow Creek Learning Center	28
<b>TOTAL</b>	<b>321</b>

### Enrollment as of 9/4/2024 for Northern United-Siskiyou Charter School

LEARNING CENTER	Enrollment on 9/4/2024
Mt. Shasta Learning Center	50
Yreka Learning Center	77
<b>TOTAL</b>	<b>127</b>



NUCS Board Meeting 9/11/24 4:00pm

**Agenda Item 7.**  
**REPORTS**

**Subject:**

7.2 Financial Report for NU-HCS and NU-SCS

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Each month a Financial Report is given in order to keep the Board apprised of the fiscal condition of each school.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 August

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	REVENUE LIMIT ST AID-CURR YR	4,272,158.00			4,272,158.00
8012	REVENUE LIMIT-EPA	60,376.00			60,376.00
8096	TRANSFERS>CHARTERS IN LIEU TAX	11,221.00			11,221.00
	<b>Total LCFF Revenue Sources</b>	<b>4,343,755.00</b>	<b>.00</b>	<b>.00</b>	<b>4,343,755.00</b>
<b>Federal Revenue</b>					
8181	SP ED-ENTITLEMENT PER UDC	53,895.00			53,895.00
8221	NATIONAL LUNCH PROGRAM	72,597.00		11,736.86	60,860.14
8290	ALL OTHER FEDERAL REVENUES	134,423.00			134,423.00
	<b>Total Federal Revenue</b>	<b>260,915.00</b>	<b>.00</b>	<b>11,736.86</b>	<b>249,178.14</b>
<b>Other State Revenues</b>					
8520	CHILD NUTRITION	37,952.00			37,952.00
8550	MANDATED COST REIMBURSEMENTS	9,036.00			9,036.00
8560	STATE LOTTERY REVENUE	79,929.00			79,929.00
8590	ALL OTHER STATE REVENUES	548,076.00			548,076.00
	<b>Total Other State Revenues</b>	<b>674,993.00</b>	<b>.00</b>	<b>.00</b>	<b>674,993.00</b>
<b>Other Local Revenue</b>					
8660	INTEREST	4,164.00			4,164.00
8677	INTERAGENCY SVCS BETWEEN LEA	28,374.00			28,374.00
8699	ALL OTHER LOCAL REVENUES	401,157.00		172.01	400,984.99
8792	TRANS OF APPORTION FROM COE	151,604.00			151,604.00
	<b>Total Other Local Revenue</b>	<b>585,299.00</b>	<b>.00</b>	<b>172.01</b>	<b>585,126.99</b>
	<b>Total Revenues</b>	<b>5,864,962.00</b>	<b>.00</b>	<b>11,908.87</b>	<b>5,853,053.13</b>

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail</b>						
<b>Certificated Salaries</b>						
1100	TEACHERS SALARIES - REGULAR	1,189,200.00		1,130,200.00		59,000.00
1104	SPECIAL ED TEACHER	374,868.33		333,501.70	6,791.67	34,574.96
1132	COACHES AND SPECIAL ADVISORS	3,000.00				3,000.00
1140	TEACHER SALARY - SUBSTITUTES	13,000.00				13,000.00
1150	TEACHER SALARY - OTHER PAY	29,600.00				29,600.00
1200	CERT PUPIL SUPPORT SAL - REG	152,343.17		146,348.30	5,995.83	.96-
1300	CERT SUPRVRSRS' & ADMINS' SAL	120,043.83		109,191.70	10,919.17	67.04-

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 2, Ending Period = 2, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)



62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 August

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Certificated Salaries (continued)</b>						
1311	COORDINATOR	71,500.00		72,500.00		1,000.00-
1900	OTHER CERT SALARY- REGULAR	210,682.39		197,516.10	13,166.61	.32-
	<b>Total Certificated Salaries</b>	<b>2,164,237.72</b>	<b>.00</b>	<b>1,989,257.80</b>	<b>36,873.28</b>	<b>138,106.64</b>
<b>Classified Salaries</b>						
2100	CLASS INSTR AIDE SAL-REGULAR	152,331.00		68,369.20		83,961.80
2122	INSTR AIDE SAL HRLY-SPECL ED	25,000.00				25,000.00
2160	COACHES & ADVISORS	2,000.00				2,000.00
2210	FOOD SERVICE PERSONNEL	44,240.00		44,240.00		.00
2212	HELPER				150.00	150.00-
2214	CUSTODIAN	10,220.00		5,110.00		5,110.00
2255	COMPUTER LAB TECHNICIAN	65,387.50		59,475.00	5,912.50	.00
2304	BUSINESS MANAGER	98,312.50		89,375.00	8,937.50	.00
2307	COORDINATOR	73,432.90		68,778.46	4,654.10	.34
2308	DIRECTOR	66,870.83		60,791.70	6,079.17	.04-
2309	ADMINISTRATIVE ASSISTANT	36,960.00		33,600.00	3,360.00	.00
2402	ACCOUNT TECHNICIAN	71,560.17		66,385.50	7,129.83	1,955.16-
2403	CLERICAL TECHNICIAN	22,613.00		22,612.95		.05
2405	ATTENDANCE TECHNICIAN	44,541.66		40,583.40	3,958.34	.08-
2406	SECRETARY	35,200.00		32,736.00	1,056.00	1,408.00
2900	OTHER CLASS SALARIES-REGULAR	85,920.00		47,520.00	330.00	38,070.00
	<b>Total Classified Salaries</b>	<b>834,589.56</b>	<b>.00</b>	<b>639,577.21</b>	<b>41,567.44</b>	<b>153,444.91</b>
<b>Employee Benefits</b>						
3101	STRS - CERTIFICATED	576,686.85		358,375.30	7,035.15	211,276.40
3102	STRS - CLASSIFIED	8,030.00				8,030.00
3201	PERS - CERTIFICATED	16,649.00		30,444.80		13,795.80-
3202	PERS - CLASSIFIED	200,446.56		161,599.80	10,865.32	27,981.44
3311	SOCIAL SECURITY-CERTIFICATED	3,816.00		3,816.10		.10-
3312	SOCIAL SECURITY-CLASSIFIED	51,494.81		39,515.47	2,557.91	9,421.43
3331	MEDICARE-CERTIFICATED	31,343.33		28,803.60	534.67	2,005.06
3332	MEDICARE-CLASSIFIED	12,043.92		9,241.56	598.21	2,204.15
3411	HEALTH & WELFARE BENEFITS-CRT	608,052.00		557,991.60	8,772.00	41,288.40
3412	HEALTH & WELFARE BENEFITS-CLS	206,654.60		178,083.60	11,454.40	17,116.60
3501	ST UNEMPLOYMENT INS-CERTIF	1,084.55		993.70	18.45	72.40
3502	ST UNEMPLOYMENT INS-CLASSIFD	418.26		318.79	20.64	78.83
3601	WORKER'S COMP-CERTIFICATED	15,778.82		14,501.10	269.18	1,008.54

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 2, Ending Period = 2, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)



**62 - CHARTER SCHOOLS ENTERPRISE FND** **Fiscal Year 2024/25 August**

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Employee Benefits (continued)</b>						
3602	WORKER'S COMP-CLASSIFIED	6,064.98		4,652.67	301.17	1,111.14
3999	PAYROLL SYSTEM ERRORS			1,500.00		1,500.00-
	<b>Total Employee Benefits</b>	<b>1,738,563.68</b>	<b>.00</b>	<b>1,389,838.09</b>	<b>42,427.10</b>	<b>306,298.49</b>
<b>Books and Supplies</b>						
4110	TEXTBOOKS	26,881.04		7,822.33	3,008.61	16,050.10
4310	MATERIALS & SUPPLIES	217,468.14		24,205.28	12,717.14	180,545.72
4312	SUBSCRIPTIONS/PERIODICALS	2,690.00				2,690.00
4314	TESTS	500.00				500.00
4351	OFFICE SUPPLIES	4,491.83			23.45	4,468.38
4361	VEHICLE SUPPLIES				464.76	464.76-
4364	GASOLINE	7,332.00			155.82	7,176.18
4374	CUSTODIAL SUPPLIES	4,500.00		1,105.53	45.03	3,349.44
4377	GROUND SUPPLIES	2,732.00				2,732.00
4381	BUILDING MAINTENANCE SUPPLS	2,500.00			13.59	2,486.41
4382	SMALL TOOLS	61.00				61.00
4383	LOCKS AND KEYS	200.00				200.00
4384	REPAIR PARTS-BUILDING	210.00				210.00
4393	WORKSHOP REFRESHMENTS	6,300.00		1,293.00		5,007.00
4396	FOOD SERVICE SUPPLIES	600.00				600.00
4400	EQUIPMENT	964.44-		6,167.81	79,584.69	86,716.94-
4445	COMPUTERS	7,766.00-				7,766.00-
4453	OTHER TECHNOLOGY	500.00				500.00
4710	FOOD	2,500.00				2,500.00
	<b>Total Books and Supplies</b>	<b>270,735.57</b>	<b>.00</b>	<b>40,593.95</b>	<b>96,013.09</b>	<b>134,128.53</b>
<b>Services and Other Operating Expenditures</b>						
5201	EMPLOYEE MILEAGE	22,784.00				22,784.00
5210	TRAVEL & CONFERENCES	61,734.90			1,498.00	60,236.90
5261	BUS TICKETS FOR STUDENTS	1,000.00				1,000.00
5300	DUES & MEMBERSHIPS	7,155.18			1,795.00	5,360.18
5450	OTHER INSURANCE	863.92-				863.92-
5510	HEATING FUEL	525.00			57.89	467.11
5512	PROPANE	1,500.00				1,500.00
5520	ELECTRICITY SERVICES	5,995.00		539.31-	539.31	5,995.00
5530	WATER SERVICES	2,590.00		171.33-	171.33	2,590.00
5560	WASTE DISPOSAL	925.28		271.81-	596.01	601.08

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 2, Ending Period = 2, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 August

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Services and Other Operating Expenditures (continued)</b>						
5565	HAZARDOUS WASTE DISPOSAL	160.00				160.00
5610	RENTALS AND LEASES	860.40-		71.70-	71.70	860.40-
5612	RENTALS AND LEASES-BUILDINGS	7,656.32-				7,656.32-
5623	RENTALS AND LEASES-EQUIPMENT	6,440.74		929.36-	1,336.70	6,033.40
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5633	REPAIRS-VEHICLES	800.00			1,163.24	363.24-
5637	MAINTENANCE AGREEMENTS	5,719.20		948.39-	948.39	5,719.20
5640	LEASE INTEREST EXPENSE	916.00				916.00
5800	CONTRACTED SERVICES	229,647.02		18,630.91	21,339.60	189,676.51
5801	STUDENT TRAVEL/FIELDTRIPS	3,500.00		1,652.19	1,715.00	132.81
5805	PRINTING SERV-OUTSIDE VENDOR	2,000.00				2,000.00
5812	LIBRARY CONTRACT	3,328.00				3,328.00
5819	OTHER INTER-LEA CONTRACTS	81,089.00				81,089.00
5822	AUDIT FEES	86,001.00			856.80	85,144.20
5823	LEGAL FEES	10,695.00			2,135.00	8,560.00
5831	ADVERTISEMENT	15,000.00		481.00	715.00	13,804.00
5845	INFORMTN NETWORK SERV CONTR	9,595.00				9,595.00
5861	FINGERPRINTING	2,950.00		128.00		2,822.00
5881	OTHER CHARGES/FEES	4,250.00				4,250.00
5884	LICENSE, PERMIT, USE FEE, TX	1,142.00			520.00	622.00
5885	STUDENT AWARDS	100.00				100.00
5909	TELEPHONE/COMMUNICATIONS	13,437.00			37.02	13,399.98
5922	TELEPHONE LINES - TECHNOLOGY	14,600.00			104.00	14,496.00
5950	POSTAGE	3,170.80				3,170.80
<b>Total Services and Other Operating Expenditures</b>		<b>589,596.48</b>	<b>.00</b>	<b>17,960.20</b>	<b>35,599.99</b>	<b>536,036.29</b>
<b>6600 - 6999</b>						
6900	DEPRECIATION EXPENSE	23,854.00				23,854.00
6910	AMORTIZATION EXP —LEASE ASSETS	6,546.00				6,546.00
<b>Total 6600 - 6999</b>		<b>30,400.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>30,400.00</b>
<b>Tuition</b>						
7142	OTH TUITN, EXCESS CSTS> COE	3,204.00				3,204.00
<b>Total Tuition</b>		<b>3,204.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>3,204.00</b>
<b>Total Expenditures</b>		<b>5,631,327.01</b>	<b>.00</b>	<b>4,077,227.25</b>	<b>252,480.90</b>	<b>1,301,618.86</b>

Excess Revenues ( Expenditures )

(240,572.03)



Account classifications selected  
FD RESC Y OBJT GOAL FUNC SCH LOCAL

Field ranges selected  
FI RANGE

	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL
1.	-	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-

Primary sort/rollup levels: FD  
 Income summary level: 4  
 Expense summary level: 4  
 Data source: GLSTEX Standard Extract  
 Report template: /var/opt/qss/data/CTFAR300: 07/07/2020 17:07:13  
 Budget type: W Working  
 Include budget transfers: N  
 GL Transactions: B Approved and Unapproved  
 Exclude Pre-encumbrances: N  
 Use Reference Values: N  
 Restricted Fld Nbr: 02 RESOURCE  
 Separation Option: No Separation of Restricted and UnRestricted  
 Extraction Type: Restricted and UnRestricted  
  
 Report prepared: 08/30/2024 14:20:35

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	125,522.95	18,328.16-	0.00	18,328.16-	
9209 A/R SET-UP ODD YEARS	0.00	0.00	41,954.85-	0.00	41,954.85-	
9210 A/R POST	0.00	25,509.10-	85,028.08-	0.00	85,028.08-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	14,711.90	201,280.24	0.00	201,280.24	
9511 STRS PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9512 PERS PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9513 OASDHI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9514 H & W PASS THROUGH	0.00	12,036.00	5,311.00	0.00	5,311.00	
9515 SUI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9516 W/COMP PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9518 MEDICARE PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	0.00	126,761.75	61,280.15	0.00	61,280.15	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,699,252.00	86,453.00	172,906.00	0.00	1,526,346.00	10.2
8012 EPA REVENUE	23,282.00	0.00	6,153.00-	0.00	29,435.00	-26.4
8096 TRANSFERS TO CHART. IN LIEU TX	0.00	127,260.00	127,260.00	0.00	127,260.00-	N/A
8182 SPEC ED-DISCRETIONARY GRANTS	1,488.00	0.00	0.00	0.00	1,488.00	0.0
8290 ALL OTHER FEDERAL REVENUES	64,973.00	8,034.00	8,034.00	0.00	56,939.00	12.4
8550 MANDATED COST REIMBURSEMENTS	3,994.00	0.00	0.00	0.00	3,994.00	0.0
8560 STATE LOTTERY REVENUE	28,857.00	0.00	35,801.85-	0.00	64,658.85	-124.1
8590 ALL OTHER STATE REVENUES	549,718.00	0.00	0.00	0.00	549,718.00	0.0
8660 INTEREST	5,000.00	0.00	0.00	0.00	5,000.00	0.0
8699 ALL OTHER LOCAL REVENUES	9,500.00	4,700.00	4,700.00	0.00	4,800.00	49.5
8792 TF OF APPORT FROM COE	29,756.00	0.00	0.00	0.00	29,756.00	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	2,415,820.00	226,447.00	270,945.15	0.00	2,144,874.85	
*TOTAL Beginning balance + Revenue	2,415,820.00	226,447.00	270,945.15			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	500,097.50	5,812.50	11,625.00	57,666.70	430,805.80	13.9
1104 NUCS EDUCATION SPECIALIST	62,000.00	0.00	0.00	0.00	62,000.00	0.0
1150 NUCS TUTOR	5,000.00	200.00	200.00	0.00	4,800.00	4.0
1200 CERT PUPIL SUPPORT SALARY	76,500.00	0.00	0.00	0.00	76,500.00	0.0
1300 CERTIFICATED SUPERV & ADM SAL	38,450.00	5,995.83	11,991.66	58,666.70	32,208.36-	183.8
2100 INSTRUCTIONAL AIDE SALARIES	25,656.00	0.00	0.00	0.00	25,656.00	0.0
2200 CLASSIFIED SUPPORT SALARIES	9,307.50	1,040.25	2,068.75	10,402.50	3,163.75-	134.0
2400 CLERICAL/TECHNICAL/OFFICE SAL	117,510.00	9,356.00	17,410.00	86,103.30	13,996.70	88.1
2900 OTHER CLASSIFIED SALARIES	10,284.00	1,575.00	1,575.00	0.00	8,709.00	15.3
3101 STRS CERTIFICATED	156,263.07	2,255.40	4,510.80	22,219.68	129,532.59	17.1
3201 PERS CERTIFICATED	26,510.00	0.00	0.00	0.00	26,510.00	0.0
3202 PERS CLASSIFIED	44,025.91	2,516.92	4,782.94	23,290.94	15,952.03	63.8
3301 SOCIAL SECURITY CERTIFICATED	6,076.00	12.40	12.40	0.00	6,063.60	0.2
3302 SOCIAL SECURITY CLASSIFIED	10,090.97	742.21	1,305.33	5,983.36	2,802.28	72.2
3311 MEDICARE - CERTIFICATED	9,889.72	174.10	345.30	1,686.84	7,857.58	20.5
3312 MEDICARE - CLASSIFIED	2,359.99	173.57	305.26	1,399.34	655.39	72.2
3401 HEALTH & WELFARE CERTIFICATED	160,577.95	1,475.00	2,950.00	14,750.00	142,877.95	11.0

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used
3402 HEALTH & WELFARE CLASSIFIED	43,164.00	3,498.00	6,996.00	34,980.00	1,188.00	97.2
3501 UNEMPLOYMENT - CERTIFICATED	341.05	5.99	11.88	58.18	270.99	20.5
3502 UNEMPLOYMENT - CLASSIFIED	81.38	5.99	10.52	48.25	22.61	72.2
3601 WORKERS COMP - CERTIFICATED	4,978.97	81.65	161.94	791.06	4,025.97	19.1
3602 WORKERS COMP - CLASSIFIED	1,188.14	81.40	143.16	656.25	388.73	67.3
4100 APPRVD TEXTBKS/CORE CURRICULA	24,000.00	0.00	0.00	1,197.86	20,802.14	13.3
4200 BOOKS AND REFERENCE MATERIALS	3,705.00	0.00	0.00	0.00	3,705.00	0.0
4300 SUPPLIES	78,700.00	2,663.78	2,663.78	8,218.97	67,817.25	13.8
4310 NORTH UNITED SUPPLIES	6,799.00	0.00	0.00	0.00	6,799.00	0.0
4400 NON-CAPITALIZED EQUIP.	5,000.00	0.00	78,498.57	0.00	73,498.57	1570.0
5200 TRAVEL & CONFERENCE	34,773.00	504.86	504.86	3,614.06	30,654.08	11.8
5300 DUES & MEMBERSHIPS	18,304.00	0.00	0.00	0.00	18,304.00	0.0
5400 INSURANCE	45,000.00	0.00	0.00	45,335.00	335.00	100.7
5500 OPERATION & HOUSEKEEPING SERV	15,750.00	76.30	76.30	10,765.66	4,908.04	68.8
5520 ELECTRICITY	41,000.00	1,341.52	1,341.52	18,083.48	21,575.00	47.4
5530 WATER&/OR SEWAGE	5,500.00	0.00	0.00	3,885.00	1,615.00	70.6
5550 DISPOSAL/GARBAGE REMOVAL	2,250.00	36.75	36.75	1,354.09	859.16	61.8
5600 RENTALS, LEASES & REPAIRS,N.C.	14,100.00	1,675.08	1,675.08	16,915.92	4,491.00	131.9
5612 NORTH UNITED RENT/LEASE BLDG	150,528.00	37,632.00	37,632.00	124,755.00	11,859.00	107.9
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	437,825.00	21,861.86	21,861.86	287,353.99	128,609.15	70.6
5801 LEGAL FEES	2,000.00	0.00	0.00	0.00	2,000.00	0.0
5830 AUDIT FEES	25,000.00	0.00	0.00	0.00	25,000.00	0.0
5864 CO-OP / SCOE	4,700.00	0.00	0.00	0.00	4,700.00	0.0
5881 NORTH UNITED OTHER CHGS/FEES	10,000.00	0.00	0.00	349.65	9,650.35	3.5
5912 COMMUN - INTERNET SVCS/LINES	4,560.00	0.00	0.00	0.00	4,560.00	0.0
5922 COMMUNICATION - TELEPHONE SVCS	5,500.00	1,160.76	1,083.31	2,869.81	3,713.50	32.5
5930 COMMUNICATION - POSTAGE/METER	750.00	51.65	51.65	848.35	150.00	120.0
6900 DEPRECIATION EXPENSE	38,508.00	0.00	0.00	0.00	38,508.00	0.0
7142 OTH TUIT,EXC CST PMT TO COE	12,185.00	0.00	0.00	0.00	12,185.00	0.0
7310 TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Expense	2,296,789.15	99,685.25	209,665.00	846,249.94	1,240,874.21	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	119,030.85	0.00	0.00	0.00	119,030.85	
TOTAL Ending balance	119,030.85	0.00	0.00	0.00	119,030.85	
**Fund balance	119,030.85	126,761.75	61,280.15			**



NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 7.

**REPORTS**

**Subject:**

7.3 Director's Report

**Action Requested:**

Information

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Each month the Director may give a report on the state of the schools.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

Agenda Item 7.

**REPORTS**

**Subject:**

7.4 Northern United - Humboldt Charter School Report

**Action Requested:**

Information

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

Each month staff will give an update on NU-HCS events and programs. Please see attached.

**Fiscal Implications:**

None

**Contact Person/s:** Rebekah Davis

**Humboldt Regional Director Board Report  
9-11-24**

**Goal #1: Academic Rigor- Northern United Charter Schools will improve student performance outcomes in all academic areas.**

- A. AVID Site Teams from Northern United- Humboldt and Northern United- Siskiyou at AVID Summer Institute in Sacramento the last week of June.



- B. From AP Calculus to Floral Design and Digital Media! School is back in session at the Eureka Learning Center, and our students are off to a great start.



**Goal #2: Social Emotional Learning: Northern United Charter Schools will improve school climate, with emphasis on social and emotional wellbeing and attendance, and improve parent/community involvement to promote and cultivate a positive, safe environment for all.**

- A. Rebekah attended the National Character Strong Conference in Washington this summer! Character Strong is coming to our first All Staff Meeting to review their curriculum structure with our whole staff.

**Goal #3: Community: Northern United Charter Schools will promote our schools' programs within our school community and promote our schools within the broader community.**

- A. Our FFA was well represented at the Redwood Acres Fair in June.
  - 1. Caterina, 2023-2024 President, provided flowers for the auction
  - 2. Caterina, Ricardo, and Zeno showed their animals too.
  - 3. Caterina won the FFA Round Robin!



- B. 2023-2024 Athletic Director Cathie and Basketball Coach Lyndon celebrated a great sports year with a party at the Sparky Fox Arcade at the Bayshore Mall at the end of June.



- C. Our FFA won the Supreme Grand Championship at the Humboldt County Fair!





- D. CLC had Back-to-School Night prior to school starting due to the high number of new families. It was a huge success with nearly all families attending.
- E. Both Humboldt and Siskiyou staff kicked off the school year with 2 full days of professional learning. We held it at HCOE's Sequoia Center. The Admin Team introduced our goals for the year including the supporting initiatives with this graphic created by Melody.



- F. Sarah Gomes created this backdrop for families to take photos on the first day of school at CLC.



G. CLC is having Welcome Back Parent-Teacher Conferences this week. Each teacher is meeting with their families to gain information to help make the school year successful for each student.

H. ELC's Back-to-School Night



NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 7.

REPORTS

Subject:

7.5 Northern United - Siskiyou Charter School Report

Action Requested:

Information

Previous Staff/Board Action, Background Information and/or Statement of Need:

Each month staff will give an update on NU-SCS events and programs. Please see attached.

Fiscal Implications:

None

Contact Person/s: Kirk Miller



# NU-SCS Board Report September 2024

## Mt Shasta Learning Center

Greta de la Pderaja: MSLC had a well attended, 30 or so people, Back-to-School Luncheon for all students and families. Community Coordinator Kate O'Brien-Mann procured a Raley's Grant for NU-SCS and we had a very nice Salad Bar and Charcuterie Spread. Academic Counselor, Tammi Van Housen helped pick up the food in Yreka and bring it here.



The Ecology Center, a Community Partner, had their Community Education Coordinator, Kayla Marie, here. They offer Nature Journaling, Science Hikes, Community Volunteer Projects, which coalesce nicely with the homeschool education. Many families signed up for their newsletter.

Students showcased our Makerspace -Glow Forge, Cricut and 3D Printer. Kindergarten through 3rd graders enjoyed the Play Room that was revamped over the summer with the TK Funding we were awarded. All our families are traditional homeschool families and they made connections with each other.

Here are some examples of student artwork from last year that didn't make it into a report.



## **Yreka Learning Center**

Colleen said her AVID class is working on organizational skills to start the year off on a good foot. The AVID class is also going to be taking a field trip to a college and career fair at Shasta College in Redding. Our classes are being well attended so far and the year seems to be starting off on a good note.

NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 7.

REPORTS

Subject:

7.6 Board Report

Action Requested:

Information

Previous Staff/Board Action, Background Information and/or Statement of Need:

Each month the Board may give a report related to the governance of the schools.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 8.

NEXT BOARD MEETING

Subject:

8.1 Possible Agenda Items

Action Requested:

None

Previous Staff/Board Action, Background Information and/or Statement of Need:

Discussion of topics to cover at the next meeting:

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Rosemary Kunkler



NUCS Board Meeting 9/11/24 4:00pm

Agenda Item 8.

NEXT BOARD MEETING

**Subject:**

8.2 Next Board Meeting Date: October 10th

**Action Requested:**

None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**

The next board meeting is based on the board adopted meeting schedule.

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett, Rosemary Kunkler

Agenda Item 9.

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