

**NUCS Board Meeting 3/11/20 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.
- 1.3 Swearing in of New Board Member Melissa Johnson

**Action Requested:**

- 1.1 None
- 1.2 Approval
- 1.3 None

**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.
- 1.3 The Board President will swear in the new board member.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Jere Cox

**Agenda Item 2.**

**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:**

- 2.1 Consideration of Approval of Warrants & Payroll for NU-Humboldt Charter School

**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 - \$68,423.65  
Payroll: NU-Humboldt Charter School - \$91,813.30

HUMBOLDT COUNTY OFFICE OF EDUCATION  
Employee Payroll Earnings Prelist

FEB PRELIST

Pay Cycle: 02 Cycle Type: R W-Date: 02/26/2021  
Pay Cal: CEMEND, CLMEND

Fiscal Year: 2021

75 Northern United Humboldt

Payroll Totals - District 75

Total Employees Paid	58	First Time Paid Employees	0	STRS P/U	21.0	B/O	0.0	REG	0.0	RET	1
				NWP/U	12.0	B/O	0.0	REG	0.0		
Receiving Warrants	12	DNP Payout only	0	PERS P/U	11.0	B/O	0.0	REG	0.0	RET	1
				NWP/U	7.0	B/O	0.0	REG	0.0		
EFT Payments	46	EFT/Prenote Restriction	0	Non-Mem	5.0	ARS	0.0				
		EFT/Prenote (Receiving Warrant)	1								

Salary Totals

Position	Longevity	Shift	Oth Base	Tot Base	Non-Base	GROSS
195,844.50	0.00	0.00	0.00	195,844.50	44,283.26	240,127.76

Totals By Pty

P	POSITION- MAGIC	195,844.50	PA	POSITION ADJ	0.00	PD	POSITION DOCK	0.00
PR	POSITION- RETRO	0.00	PX	GENERATED ADJ	0.00	PY	GENERATED ADJ 2	0.00
PZ	GENERATED ADJ 3	0.00	PT	GENERATED ADJ 4	0.00	PU	GENERATED ADJ 5	0.00
PV	GENERATED ADJ 6	0.00	PK	POSITION DOCK %	0.00	O	OTHER BASE EARN	0.00
OA	OTHER BASE ADJ	0.00	OD	OTHER BASE DOCK	0.00	M	MANUAL PAY LINE	44,283.26
MD	MANUAL DOCK	0.00	R	RATE PAY LINE	0.00	C	CASH INLIEU	0.00
CA	CASH INLIEU ADJ	0.00						

Totals By Earn Type

ADD1	ADD EARN/PERS-STRS C	0.00	ADD2	ADD EARNINGS/NON-CRE	0.00	DNP	DNP **DO NOT	0.00
LONG	LONGEVITY - PAID MON	0.00	MAST	MASTER STIPEND	495.00	NML	NORMAL PAY	239,632.76
NML9	FULL TIME IN ANOTHER	0.00	NMLF	FURLOUGH DAYS DOCK	0.00	STP1	STIPEND/PERS & STRS	0.00
STP2	STIPEND/PERS & STRS	0.00	STP3	STIPEND/PERS-NO/STRS	0.00	SUB	SUBSTITUTE	0.00
VACP	VACATION PAYOFF-LUMP	0.00	VACT	VACATION PAYOFF - TE	0.00			

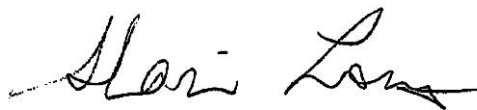
Total Hours 1,286.5100 Total Days 0.0000

Employee Deductions

T403B	0.00	STRS GR	170,674.02	FICA GR	65,606.97	FIT	13,954.34	HW DED	23,942.99	SUBJ DNP	57,534.52
T457B	0.00	STRS	17,470.12	FICA	4,067.63	AFIT	630.00	VOL DED	0.00	DNP IN	9,589.11
S125	931.13	PERS GR	58,787.49	MEDI GR	239,196.63	SIT	4,891.10	INV DED	0.00	DNP OUT	0.00
NTX GR	0.00	PERS	4,115.13	MEDI	3,468.37	ASIT	325.00	R403B	0.00	DNP PROJ	57,643.58
NTX RET	21,585.25	ARS GR	0.00	S/B	0.00	EIC	0.00	SDI GR	0.00	DNP YTD	57,643.58
FIT GR	217,611.38	SIT GR	217,611.38	ARS	0.00	HSA	0.00	SDI	0.00	NET PAY	156,742.84

Employer Costs

STRS	27,563.87	PERS	12,169.04	PERS B/O	0.00	ARS	0.00	FICA	4,067.63	MEDI	3,468.37	HSA	0.00
WC	2,439.83	SUI	119.63	HW	41,984.93	SUI GR	239,196.63	WC GR	239,196.63			TOTAL	91,813.30



# ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

## Report Cover Sheet

### General Settings

Report Name	ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Printed	2/25/2021 4:28:23 PM
District	20
Logon	coejanera
Fiscal Year	2021

### Options

Report Type	PostList
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### Filters

Production Run	661
District	75

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/25/2021 / EFTs Dated:**

**Production Run ID: 661**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000053-0 AUDIT - APRIL A/P 2/24/2021**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
123883	030331-01	AFP SPRINKLERS INC	PV210544-001	1	62-4610-0-1193-8100-5800-060-0000								03-2021 <b>Warrant Amount</b>	10,084.50 10,084.50
123884	030004-01	DENNIS AMBROSINI	PV210545-001	1	62-0000-0-1195-8700-5612-060-0000								MAR 2021 RENT <b>Warrant Amount</b>	2,500.00 2,500.00
123885	030091-01	AT&T	PV210546-001 PV210547-001	1 1	62-0000-0-1110-2700-5909-050-0000 62-0000-0-1110-2700-5909-050-0000								70782256614080 287287933630 <b>Warrant Amount</b>	364.72 47.67 412.39
123886	030005-01	CAMPTON PLAZA	PV210548-001	1	62-0000-0-1195-8700-5612-000-0000								MARCH 2021 RENT <b>Warrant Amount</b>	5,288.00 5,288.00
123887	030006-01	CUTTEN COMMUNITY CHURCH	PV210549-001	1	62-0000-0-1195-8700-5612-030-0000								MARCH 2021 RENT <b>Warrant Amount</b>	5,000.00 5,000.00
123888	030008-01	PETER JAY DAGGETT	PV210550-001	1	62-0000-0-1195-8700-5612-050-0000								MARCH 2021 RENT <b>Warrant Amount</b>	3,500.00 3,500.00
123889	030046-01	FRONTIER COMMUNICATIONS	PV210551-001	1	62-0000-0-1192-2700-5909-000-0000								7076293371100516 <b>Warrant Amount</b>	211.96 211.96
123890	030061-01	GREAT AMERICAN FINANCIAL SERV	PV210552-001	1 2	62-0000-0-1192-2700-5637-000-0000 62-0000-0-1110-2700-5637-000-0000								INV 28704312 INV 28704312 <b>Warrant Amount</b>	220.04 220.04 440.08
123891	030007-01	HADLEY RANCH	PV210553-001	1	62-0000-0-1195-8700-5612-000-0000								MARCH 2021 RENT <b>Warrant Amount</b>	500.00 500.00
123892	030240-01	SHANE HARMON	PV210554-001	1	62-0000-0-1110-2700-5950-033-0000								EMPLOYEE REIMBUR <b>Warrant Amount</b>	31.01 31.01
123893	030075-01	JIVE COMMUNICATIONS	PV210555-001	1	62-0000-0-1110-2700-5909-000-0000								IN7100202931 <b>Warrant Amount</b>	194.74 194.74
123894	030100-01	RAINBOW RESOURCE CENTER	PV210556-001	1	62-1100-0-1110-1000-4310-065-0000								INV 3305135 <b>Warrant Amount</b>	42.95 42.95
123895	030044-01	RECOLOGY HUMBOLDT COUNTY	PV210557-001	1	62-0000-0-1193-8100-5560-040-0000								ACCT 060777177 <b>Warrant Amount</b>	114.05 114.05

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/25/2021 / EFTs Dated:**

**Production Run ID: 661**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000053-0 AUDIT - APRIL A/P 2/24/2021**

Warrant (Continued...)	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
123896	030035-01	SCHOOL PATHWAYS LLC	PV210558-001	1	62-1100-0-1110-1000-5800-000-0000								INV 140-INV0673 <b>Warrant Amount</b>	1,194.80 1,194.80
123897	030334-01	SEQUOIA GAS CO INC	PV210559-001	1	62-0000-0-1193-8100-4381-000-0000								INV U0050948 <b>Warrant Amount</b>	371.83 371.83
123898	030330-01	SPEECH LANGUAGE HEARING SERVIC	PV210560-001	1	62-6500-0-5760-1190-5800-000-0000								INV 1216 <b>Warrant Amount</b>	4,465.00 4,465.00
123899	030096-01	STAPLES ADVANTAGE	PV210561-001	1	62-0000-0-1192-2700-4351-000-0000								INV 3469038672 <b>Warrant Amount</b>	83.62 83.62
123900	030266-01	TINY EYE THERAPY SERVICES	PV210562-001 PV210563-001	1 1	62-6500-0-5760-1190-5800-000-0000 62-6500-0-5760-1190-5800-000-0000								INV 18659 INV 18660 <b>Warrant Amount</b>	40.00 393.60 433.60
123901	030012-01	YUROK TRIBE	PV210564-001	1 2	62-0000-0-1195-8700-5612-040-0000 62-0000-0-1193-8100-5500-040-0000								MARCH 2021 RENT MARCH 2021 RENT <b>Warrant Amount</b>	3,500.00 400.00 3,900.00
			<b>Warrant Totals:</b>										<b>Warrant Count: 19</b>	<b>Total Fund 62 Total</b> 38,768.53
			<b>Transmittal Total:</b>										<b>Warrant/EFT Count: 19</b>	<b>Total Fund 62 Total</b> 38,768.53
			<b>District Totals:</b>										<b>Warrant/EFT Count: 19</b>	<b>Grand Total Fund 62 Total</b> 38,768.53

# ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

## Report Cover Sheet

### General Settings

Report Name	ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Printed	2/19/2021 8:46:03 AM
District	20
Logon	coeJanera
Fiscal Year	2021

### Options

Report Type	PostList
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### Filters

Production Run	658
District	75

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/18/2021 / EFTs Dated:**

**Production Run ID: 658**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000052-0 AUDIT - APRIL A/P 2/12/21**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
123328	030091-01	AT&T	PV210539-001	1	62-0000-0-1110-2700-5909-030-0000								70726889825332	398.14
			PV210540-001	1	62-0000-0-1192-2700-5909-000-0000								70726882085223	329.55
			PV210541-001	1	62-0000-0-1110-2700-5909-030-0000								861949337	11.99
													<b>Warrant Amount</b>	<b>739.68</b>
123329	030116-01	BEGINNINGS INC	PV210543-001	1	62-0000-0-1193-8100-5520-080-0000								DECEMBER 2020 OP	663.95
				2	62-0000-0-1110-2700-5909-080-0000								DECEMBER 2020 OP	116.69
				3	62-0000-0-1110-2700-5922-080-0000								DECEMBER 2020 OP	1,129.19
				4	62-0000-0-1193-8100-4374-080-0000								DECEMBER 2020 OP	110.31
				5	62-0000-0-1110-2700-4351-080-0000								DECEMBER 2020 OP	65.00
				6	62-0000-0-1110-2700-5950-080-0000								DECEMBER 2020 OP	36.67
				7	62-0000-0-1110-2700-5623-080-0000								DECEMBER 2020 OP	951.03
				8	62-0000-0-1192-2700-5800-080-0000								DECEMBER 2020 OP	570.75
				9	62-1100-0-1110-1000-4310-080-0000								DECEMBER 2020 OP	244.60
				10	62-0000-0-1193-8100-4374-080-0000								DECEMBER 2020 OP	135.61
				11	62-0000-0-1110-2700-4351-080-0000								DECEMBER 2020 OP	123.28
													<b>Warrant Amount</b>	<b>4,147.08</b>
123330	030096-01	STAPLES ADVANTAGE	PV210542-001	1	62-7420-0-1110-1000-4310-060-0000								INV 3467337596	1,454.57
													<b>Warrant Amount</b>	<b>1,454.57</b>
			<b>Warrant Totals:</b>	<b>Warrant Count:</b>	<b>3</b>			<b>Total</b>						6,341.33
								<b>Fund 62 Total</b>						6,341.33
			<b>Transmittal Total:</b>	<b>Warrant/EFT Count:</b>	<b>3</b>			<b>Total</b>						6,341.33
								<b>Fund 62 Total</b>						6,341.33
			<b>District Totals:</b>	<b>Warrant/EFT Count:</b>	<b>3</b>			<b>Grand Total</b>						6,341.33
								<b>Fund 62 Total</b>						6,341.33

# ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

## Report Cover Sheet

### General Settings

Report Name	ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Printed	2/11/2021 2:59:24 PM
District	20
Logon	COEjanera
Fiscal Year	2021

### Options

Report Type	PostList
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### Filters

Production Run	657
District	75



HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/11/2021 / EFTs Dated:**

**Production Run ID: 657**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000051-0 AUDIT - APRIL A/P 2/10/21**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount		
122942	030006-01	CUTTEN COMMUNITY CHURCH	PV210523-001	1	62-0000-0-1193-8100-5530-030-0000								CLC WATER 8/4/20	67.04		
			PV210524-001	1	62-0000-0-1193-8100-5530-030-0000								CLC WATER 9/2/20	73.56		
			PV210525-001	1	62-0000-0-1193-8100-5530-030-0000								CLC WATER 10/2/2	76.85		
			PV210526-001	1	62-0000-0-1193-8100-5530-030-0000								CLC WATER 11/3/2	66.99		
			PV210527-001	1	62-0000-0-1193-8100-5530-030-0000								CLC WATER 12/2/2	66.99		
			PV210528-001	1	62-0000-0-1193-8100-5560-030-0000								CLC RECOLOGY 8/3	351.83		
			PV210529-001	1	62-0000-0-1193-8100-5560-030-0000								CLC RECOLOGY 9/2	351.83		
			PV210530-001	1	62-0000-0-1193-8100-5560-030-0000								CLC RECOLOGY 10/	378.17		
			PV210531-001	1	62-0000-0-1193-8100-5560-030-0000								CLC RECOLOGY 11/	358.41		
			PV210532-001	1	62-0000-0-1193-8100-5560-030-0000								CLC RECOLOGY 12/	358.41		
			PV210533-001	1	62-0000-0-1193-8100-5520-030-0000								CLC PG&E 10/2/20	399.00		
			PV210534-001	1	62-0000-0-1193-8100-5520-030-0000								CLC PG&E 11/2/20	429.02		
			PV210535-001	1	62-0000-0-1193-8100-5520-030-0000								CLC PG&E 12/2/20	784.45		
			PV210536-001	1	62-0000-0-1193-8100-5520-030-0000								CLC PG&E 1/4/21,	1,093.48		
			PV210537-001	1	62-0000-0-1193-8100-5520-030-0000								CLC PG&E 2/1/21,	1,061.81		
													<b>Warrant Amount</b>	<b>5,917.84</b>		
122943	030316-01	SEQUEL LAVA HEIGHTS	PV210538-001	1	62-6512-0-5760-3140-5819-000-0000								JANUARY 2021 BIL	12,214.00		
													<b>Warrant Amount</b>	<b>12,214.00</b>		
													<b>Warrant Totals:</b>	<b>Warrant Count: 2</b>	<b>Total</b>	18,131.84
															<b>Fund 62 Total</b>	18,131.84
													<b>Transmittal Total:</b>	<b>Warrant/EFT Count: 2</b>	<b>Total</b>	18,131.84
															<b>Fund 62 Total</b>	18,131.84
													<b>District Totals:</b>	<b>Warrant/EFT Count: 2</b>	<b>Grand Total</b>	18,131.84
															<b>Fund 62 Total</b>	18,131.84

# ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

## Report Cover Sheet

### General Settings

Report Name	ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Printed	2/8/2021 4:18:11 PM
District	20
Logon	COEjanera
Fiscal Year	2021

### Options

Report Type	PostList
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### Filters

Production Run	653
District	75

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/08/2021 / EFTs Dated:**

**Production Run ID: 653**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000050-0 AUDIT - APRIL A/P 2/5/21**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
122626	030052-01	CITY OF ARCATA	PV210520-001	1	62-0000-0-1193-8100-5530-050-0000								020753000	72.91
			PV210521-001	1	62-0000-0-1193-8100-5530-050-0000								020753001	72.91
													<b>Warrant Amount</b>	145.82
122627	030134-01	ONTIME TELECOM INC	PV210519-001	1	62-0000-0-1192-2700-5800-000-0000								INV 1301291	1,478.90
													<b>Warrant Amount</b>	1,478.90
122628	030100-01	RAINBOW RESOURCE CENTER	PV210522-001	1	62-7420-0-1110-1000-4310-036-0000								INV 3260658	214.42
													<b>Warrant Amount</b>	214.42
122629	030042-01	APRIL WATERMAN	PV210518-001	1	62-0000-0-1110-1000-5950-000-0000								EMPLOYEE REIMBUR	54.75
				2	62-0000-0-1193-8100-4374-000-0000								EMPLOYEE REIMBUR	16.26
													<b>Warrant Amount</b>	71.01
<b>Warrant Totals:</b>				<b>Warrant Count:</b>	<b>4</b>								<b>Total</b>	1,910.15
													<b>Fund 62 Total</b>	1,910.15
<b>Transmittal Total:</b>				<b>Warrant/EFT Count:</b>	<b>4</b>								<b>Total</b>	1,910.15
													<b>Fund 62 Total</b>	1,910.15
<b>District Totals:</b>				<b>Warrant/EFT Count:</b>	<b>4</b>								<b>Grand Total</b>	1,910.15
													<b>Fund 62 Total</b>	1,910.15

# ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

## Report Cover Sheet

### General Settings

Report Name	ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Printed	2/1/2021 10:06:12 AM
District	20
Logon	coejanera
Fiscal Year	2021

### Options

Report Type	PostList
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### Filters

Production Run	651
District	75

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/01/2021 / EFTs Dated:**

**Production Run ID: 651**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000048-0 AUDIT - APRIL A/P 1/29/21**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
122000	030072-01	EUREKA RUBBER STAMP	PV210513-001	1	62-7420-0-1192-2700-4351-000-0000								INV A30611	33.58
													<b>Warrant Amount</b>	33.58
122001	030240-01	SHANE HARMON	PV210509-001	1	62-0000-0-1110-2700-5950-033-0000								EMPLOYEE REIMBUR	17.50
													<b>Warrant Amount</b>	17.50
122002	030026-01	P G & E	PV210514-001	1	62-0000-0-1193-8100-5520-000-0000								56853370569	617.28
			PV210515-001	1	62-0000-0-1193-8100-5520-050-0000								23002688671	92.36
													<b>Warrant Amount</b>	709.64
122003	030100-01	RAINBOW RESOURCE CENTER	PV210511-001	1	62-1100-0-1110-1000-4310-036-0000								3285576	83.22
													<b>Warrant Amount</b>	83.22
122004	030208-01	SCHOOL SPECIALTY	PV210512-001	1	62-7420-0-1110-1000-4310-080-0000								INV 208126828861	67.87
													<b>Warrant Amount</b>	67.87
122005	030096-01	STAPLES ADVANTAGE	PV210510-001	1	62-7420-0-1110-1000-4310-060-0000								3467012762	118.54
				2	62-7420-0-1110-2700-4310-060-0000								3467012762	276.60
													<b>Warrant Amount</b>	395.14
			<b>Warrant Totals:</b>										<b>Warrant Count:</b>	<b>6</b>
													<b>Total</b>	1,306.95
													<b>Fund 62 Total</b>	1,306.95
			<b>Transmittal Total:</b>										<b>Warrant/EFT Count:</b>	<b>6</b>
													<b>Total</b>	1,306.95
													<b>Fund 62 Total</b>	1,306.95

HUMBOLDT COUNTY OFFICE OF EDUCATION  
**ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL**  
**Warrants Dated: 02/01/2021 / EFTs Dated:**

**Production Run ID: 651**  
**75 Northern United Humboldt**

**Fiscal Year: 2021**

**Transmittal: 21000049-0 AUDIT - APRIL A/P 1/29/21**

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount	
122006	030035-01	SCHOOL PATHWAYS LLC	PV210517-001	1	62	-1100-0-1110-1000-5800-000-0000							INV 67378	1,186.10	
													<b>Warrant Amount</b>	1,186.10	
122007	030330-01	SPEECH LANGUAGE HEARING SERVIC	PV210516-001	1	62	-6500-0-5760-1190-5800-000-0000							INV 1213	2,778.75	
													<b>Warrant Amount</b>	2,778.75	
				<b>Warrant Totals:</b>	<b>Warrant Count:</b>	<b>2</b>								<b>Total</b>	3,964.85
														<b>Fund 62 Total</b>	3,964.85
				<b>Transmittal Total:</b>	<b>Warrant/EFT Count:</b>	<b>2</b>								<b>Total</b>	3,964.85
														<b>Fund 62 Total</b>	3,964.85
				<b>District Totals:</b>	<b>Warrant/EFT Count:</b>	<b>8</b>								<b>Grand Total</b>	5,271.80
														<b>Fund 62 Total</b>	5,271.80

**Agenda Item 2.**  
**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:**

2.2 Approval of Warrants and Payroll for NU-Siskiyou Charter School (0211, 0223)

**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 - \$32,019.59

Payroll: NU-Siskiyou Charter School - \$33,539.81

**Contact Person/s:** Shari Lovett, Tammy Picconi, Kirk Miller

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PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	22	GETTING PAID FIRST TIME	0		
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CHECKING	0	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	22	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	28,740.84	NML	0.00	NML	4,509.00	NML	4,509.00	NML	33,249.84
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	28,740.84*	ADJ NML	0.00*	ADJ NML	4,509.00*	ADJ NML	4,509.00*	ADJ NML	33,249.84*
STIP	55.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	55.00
XSER	234.97	XSER	0.00	XSER	0.00	XSER	0.00	XSER	234.97
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	289.97*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	289.97*
TOTAL	29,030.81**	TOTAL	0.00**	TOTAL	4,509.00**	TOTAL	4,509.00**	TOTAL	33,539.81**

TOTAL NUMBER HOURS WORKED: 205.00      TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
33,539.81		0.00	2,505.84	0.00	2,948.17	28,085.80	1,671.86	155.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
332.42	50.00	8,121.73	503.56	31,033.97	450.01	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	24,700.81	2,527.89	6,004.00	420.28	2,605.05	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
24,823.74	0.00	0.00	0.00	0.00	0.00	0.00		
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (F)	STRS (O)	PERS (C)	PERS (P)	PERS (O)	
0.00	28,085.80	1,629.85	898.04	0.00	420.28	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	
15,900.81	8,800.00	0.00	6,004.00	0.00	0.00	0.00	0.00	



APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/25/2021

02/25/21 PAGE 1

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0223 2021 NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
00589181	000152/	BAY ALARM COMPANY				
		PO-210006	2. 62-0000-0-5500-0000-8100-000-00000	INVOICE#838466210215M		510.00
			WARRANT TOTAL			\$510.00
00589182	000075/	CITY OF MT SHASTA				
		PO-210015	1. 62-0000-0-5530-0000-8100-000-00000	ALME-00219-ALDR-01		154.33
			WARRANT TOTAL			\$154.33
00589183	000021/	COLLEGE OF THE SISKIYOU				
		PO-210132	1. 62-0000-0-4300-1110-1000-000-00000	INVOICE# 2572		220.36
			WARRANT TOTAL			\$220.36
00589184	000067/	CROSS PETROLEUM				
		PO-210137	1. 62-0000-0-5510-0000-8100-000-00000	1458389-IN		63.86
			WARRANT TOTAL			\$63.86
00589185	000011/	MT SHASTA SPRING WATER				
		PO-210021	1. 62-0000-0-5600-0000-8100-000-00000	INVOICE# 363093		9.65
			WARRANT TOTAL			\$9.65
00589186	000013/	PACIFIC POWER				
		PO-210007	1. 62-0000-0-5520-0000-8100-000-00000	ACCNT# 64034125-002-8		918.25
			WARRANT TOTAL			\$918.25
00589187	000061/	PITNEY BOWES GLOBAL FINANCIAL				
		PO-210136	1. 62-3210-0-4300-0000-2700-000-00000	INVOICE# 1017378785		60.90
			WARRANT TOTAL			\$60.90
00589188	000207/	SCOTT FORRESTER				
		PO-210014	1. 62-0000-0-5800-1110-1000-000-00000	INVOICE# 1000		300.00
			WARRANT TOTAL			\$300.00
00589189	000056/	TINY EYE				
		PO-210016	1. 62-6500-0-5800-5770-1120-000-00000	INVOICE# 18658		652.80
			WARRANT TOTAL			\$652.80
00589190	000189/	WALLACE ENTERPRISE				
		PO-210032	1. 62-0000-0-5800-0000-8100-000-00000	INVOICE# 1620		500.00

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/25/2021

02/25/21 PAGE 2

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0223 2021 NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
WARRANT TOTAL						\$500.00
*** FUND	TOTALS	***	TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$3,390.15*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$3,390.15*
***	BATCH TOTALS	***	TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$3,390.15*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$3,390.15*
***	DISTRICT TOTALS	***	TOTAL NUMBER OF CHECKS:	10	TOTAL AMOUNT OF CHECKS:	\$3,390.15*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	10	TOTAL AMOUNT:	\$3,390.15*

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/17/2021

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0211 2021 NUSCS BATCH 0211  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT	GOAL FUNC SCH LOCAL	DESCRIPTION		
00588755	000151/	ALSCO				
	PV-210011	62-0000-0-5800-0000-7200-000-00000		LMED1889303	12/03/20	15.44
		WARRANT TOTAL				\$15.44
00588756	000074/	AMERICAN FAMILY LIFE INSURANCE				
	PO-210095	1. 62-0000-0-9514-0000-0000-000-00000		INVOICE# 234365		553.96
		WARRANT TOTAL				\$553.96
00588757	000002/	BOB STONE				
	PO-210003	1. 62-0000-0-5612-0000-8700-000-00000		MARCH 2021 RENT		2,850.00
		WARRANT TOTAL				\$2,850.00
00588758	000004/	CAL-ORE COMMUNICATIONS				
	PO-210010	2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324007628		53.28
		3. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 0324007628		22.83
		1. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 0324007628		32.62
		WARRANT TOTAL				\$108.73
00588759	000022/	CITY OF YREKA				
	PO-210013	1. 62-0000-0-5530-0000-8100-000-00000		ACCOUNT 012142-00-	12/21-01/20	87.46
		WARRANT TOTAL				\$87.46
00588760	000215/	GOLDEN ARROW INVESTMENTS				
	PO-210002	1. 62-0000-0-5612-0000-8700-000-00000		MARCH 2021 RENT		3,000.00
		WARRANT TOTAL				\$3,000.00
00588761	000071/	HUE & CRY INC				
	PO-210018	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# 772577	03/01-03/31	190.00
		WARRANT TOTAL				\$190.00
00588762	000011/	MT SHASTA SPRING WATER				
	PO-210021	1. 62-0000-0-5600-0000-8100-000-00000		INVOICE# 362063		9.65
		WARRANT TOTAL				\$9.65
00588763	000020/	N.C.S.M.I.G.				
	PO-210022	1. 62-0000-0-9514-0000-0000-000-00000		FEBRUARY DENTAL 2021		1,349.48

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/17/2021

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0211 2021 NUSCS BATCH 0211  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
		1.	62-0000-0-9514-0000-0000-000-00000		FEBRUARY MEDICAL 2021	12,857.24
		1.	62-0000-0-9514-0000-0000-000-00000		FEBRUARY VISION 2021	223.96
			WARRANT TOTAL			\$14,430.68
00588764	000061/	PITNEY BOWES GLOBAL FINANCIAL				
		PO-210023	2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 3104503239	21.36
			1. 62-0000-0-5600-0000-7200-000-00000		INVOICE#3104503239	9.16
			3. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 3104503239	71.21
		PO-210135	1. 62-0000-0-5930-0000-2700-000-00000		ACCNT 8000-9090-0069-5077	146.29
			2. 62-0000-0-5930-1110-1000-000-00000		ACCNT# 8000-9090-0069-5077	62.70
		FV-210012	62-0000-0-5800-0000-7200-000-00000		8000-9090-0069-5077 DUE 03/07	39.99
			62-0000-0-5800-0000-7200-000-00000		8000-9090-0069-5077 01/22	11.18
			WARRANT TOTAL			\$339.53
00588765	000023/	RAY MORGAN COMPANY				
		PO-210012	2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 3218311	44.30
			1. 62-0000-0-5600-0000-7200-000-00000		INVOICE# 3218311	18.99
			3. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 3218311	147.68
			WARRANT TOTAL			\$210.97
00588766	000006/	SCHOOL PATHWAYS HOLDINGS LLC				
		PO-210011	1. 62-0000-0-5800-0000-2700-000-00000		INVOICE#140-INV0674	478.50
			WARRANT TOTAL			\$478.50
00588767	000088/	SHASTA SUMMIT PROPERTIES				
		PO-210001	1. 62-0000-0-5612-0000-8700-000-00000		MARCH 2021 RENT	2,500.00
			WARRANT TOTAL			\$2,500.00
00588768	000014/	SHASTA VALLEY PEST CONTROL				
		PO-210025	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# 12921-6	40.00
			WARRANT TOTAL			\$40.00

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/17/2021

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0211 2021 NUSCS BATCH 0211  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT GOAL FUNC SCH LOCAL	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
00588769	000046/	SIGN ENHANCERS INC				
		PO-210134	1. 62-7420-0-4300-1110-1000-000-00000		INVOICE# 1538	124.70
					WARRANT TOTAL	\$124.70
00588770	000166/	SISKIYOU DISTRIBUTING				
		PO-210028	1. 62-0000-0-4700-0000-3700-000-00000		INVOICE# 397872	56.53
			1. 62-0000-0-4700-0000-3700-000-00000		INVOICE# 398262	60.18
					WARRANT TOTAL	\$116.71
00588771	000005/	SISKIYOU TELEPHONE COMPANY				
		PO-210004	1. 62-0000-0-5912-1110-1000-000-00000		ACCOUNT#4000 0201-0228	49.95
					WARRANT TOTAL	\$49.95
00588772	000221/	THE MACHINE CLEANING SERVICE				
		PO-210100	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# 11252021BFPC	225.00
					WARRANT TOTAL	\$225.00
00588773	000017/	WELLS FARGO FINANCIAL LEASING				
		PO-210033	2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 5013604172	81.98
			2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 5013604173	54.13
			3. 62-0000-0-5600-0000-7200-000-00000		INVOICE# 5013604173	23.20
			3. 62-0000-0-5600-0000-7200-000-00000		INVOICE# 5013604172	35.14
			1. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 5013604173	180.43
			1. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 5013604172	273.28
					WARRANT TOTAL	\$648.16
00588774	000003/	WENDY JAMES				
		PO-210000	1. 62-0000-0-5612-0000-8700-000-00000		MARCH 2021 RENT	2,650.00
					WARRANT TOTAL	\$2,650.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS: 20		TOTAL AMOUNT OF CHECKS: \$28,629.44*	
			TOTAL ACH GENERATED: 0		TOTAL AMOUNT OF ACH: \$.00*	
			TOTAL EFT GENERATED: 0		TOTAL AMOUNT OF EFT: \$.00*	
			TOTAL PAYMENTS: 20		TOTAL AMOUNT: \$28,629.44*	
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS: 20		TOTAL AMOUNT OF CHECKS: \$28,629.44*	
			TOTAL ACH GENERATED: 0		TOTAL AMOUNT OF ACH: \$.00*	
			TOTAL EFT GENERATED: 0		TOTAL AMOUNT OF EFT: \$.00*	
			TOTAL PAYMENTS: 20		TOTAL AMOUNT: \$28,629.44*	
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS: 20		TOTAL AMOUNT OF CHECKS: \$28,629.44*	
			TOTAL ACH GENERATED: 0		TOTAL AMOUNT OF ACH: \$.00*	
			TOTAL EFT GENERATED: 0		TOTAL AMOUNT OF EFT: \$.00*	
			TOTAL PAYMENTS: 7		TOTAL AMOUNT: \$28,629.44*	

**Agenda Item 2.**

**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:**

2.3 Approval of Minutes

**Action Requested:**

Approval

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

The minutes from prior meetings are inspected, corrected if needed, and approved. This is a routine monthly process for the Board. The minutes for the February 11th board meeting are attached.

**Fiscal Implications:**

None

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

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**Northern United Charter Schools**

**Board of Directors Regular Board Meeting Minutes**

**February 11, 2021**

**4 pm**

**Members Present:** Jere Cox, Bianca Garza, Jeff Lanphere and Rosemary Kunkler

**Staff:** Shari Lovett, Kirk Miller, Lynda Speck, Tammy Picconi, and Rebekah Davis

**Guests:** Jason Rudolph

**1.0 CALL TO ORDER:** Jere Cox called the meeting to order at 4:05 pm.

**1.1 PLEDGE OF ALLEGIANCE**

**1.2 ADOPT THE AGENDA:** A motion to approve the agenda as posted was made by Jeff Lanphere and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – 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 and Payroll for Northern United-Siskiyou Charter School (0107, 0126):

**2.3** Consideration of Approval of Minutes for the December 10, 2020 and January 14, 2021 Board Meetings:

**2.4** Consideration of Approval of Resignations, Hires, Leaves and Change of Assignment: A motion to approve the consent agenda was made by Bianca Garza and seconded by Jeff Lanphere. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

**3.0 PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA:** No public comment.

**4.0 ACTION ITEMS TO BE CONSIDERED:**

**4.1 Approval of Reopening Criteria:** Shari Lovett explained the changes she wanted to make for the criteria to reopen the schools. She had two options. A motion to approve option 1 for the reopening criteria was made by Jeff Lanphere and seconded by Rosemary Kunkler. Vote taken: Bianca Garza-Aye, Rosemary Kunkler-Aye, Jeff Lanphere-Aye and Jere Cox-Aye. Motion carries.

**4.2 Approval of the Northern United Charter Schools Comprehensive Safe Schools Plan:** A motion to approve the Northern United Charter Schools Comprehensive Safe Schools Plan with corrections was made by Bianca Garza and seconded by Jeff Lanphere. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

**4.3 Approval of the Humboldt/Del Norte SELPA Local Plan:** A motion to approve the Humboldt/Del Norte SELPA Local Plan was made by Jeff Lanphere and seconded by

Rosemary Kunkler. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

**4.4 Approval of the Siskiyou County Office of Education Budget Transfer Resolution for Northern United-Siskiyou Charter School:** A motion to Approve the Siskiyou County Office of Education Budget Transfer Resolution for Northern United-Siskiyou Charter School was made by Bianca Garza and seconded by Rosemary Kunkler. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

**4.5 Approval of Extension of Families First Coronavirus Response Act Paid Leave for COVID 19:** Shari Lovett explained the reasons for the extension. A motion to approve the Extension of Families First Coronavirus Response Act Paid Leave for COVID-19 was made by Rosemary Kunkler and seconded by Jeff Lanphere. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

**4.6 Approval of Board Resolution to Authorize Participation in California School Finance Authority's ASAP Program for Cashflow Finance Borrowing:** Shari Lovett explained our status for getting approval for a loan and that this program was a good option. A motion to approve the board resolution to authorize participation in California School Finance Authority's ASAP Program for cash flow finance borrowing was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Jeff Lanphere – Aye and Rosemary Kunkler - Aye. Motion carries.

## **5.0 REPORTS:**

**5.1 Enrollment and Attendance Report:** In packet

**5.2 Financial Report for Northern United-Humboldt and Northern United-Siskiyou Charter Schools:** In packet

**5.3 Director's Report:** Shari Lovett reported on the following topics:

- Facility Committee
- WASC Review
- Intervention groups
- Potential new board member
- Medical insurance overhaul and new tiered structure

Jere Cox called for a 10-minute recess at 5:38pm

Jere Cox called the meeting back to order at 5:48pm

**5.4 Northern United-Humboldt Charter School Report:** In packet

**5.5 Northern United-Siskiyou Charter School Report:** In packet

**5.6 Board Report:** No report

## **6.0 DISCUSSION ITEMS:**

**6.1 Discussion on the Employer Contribution Toward Health and Welfare Benefits:** Shari Lovett talked of what the employer contributes now and the changes in the rate structure of



our medical insurance. The new rates will be set in March and staff is analyzing the possibility of increasing the employer contribution toward health and welfare benefits.

**7.0 NEXT BOARD MEETING:**

**7.1 Possible Agenda Items:** Employer contribution to health and welfare Benefits, 2<sup>nd</sup> Interim reports, audit reports, re-opening criteria

**7.2 Next Board Meeting:** Next Board Meeting is March 11, 2021 at 4:00pm.

**8.0 ADJOURNMENT:** Jere Cox adjourned the meeting at 6:09pm.

Authorized Board Signature \_\_\_\_\_ Date \_\_\_\_\_

Respectfully Submitted By Lynda Speck

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**Agenda Item 2.**

**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:**

2.4 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

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# Northern United Charter Schools

## Resignations, Hires, and Leaves

Through the Month of: 2/28/2021

### Resignations

Name	Date	Location	Comments
Marsha Yates	2/11/2021	Yreka Learning Center	Resigned

### HIRES

Name	Date	Location	Comments

### Leaves

Name	Date	Location	Comments

### Change Of Assignment

Name	Date	Location	Comments

**Agenda Item 3.**

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

**Subject:**

3.1 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, Jere Cox

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**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.1 Approval of the Reopening Criteria and Reopening Date

**Action Requested:**

Maintain the current reopening criteria.

Approve reopening date of Monday, March 29, 2021.

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

**Summary of previous actions:**

On August 13th Northern United Charter Schools (NUCS) Board of Directors' voted to keep the school facilities will remain closed to students until February 1, 2020, which is the first day of the second semester.

On November 12th, the NUCS Board of Directors reviewed criteria for reopening and decided to hold a Special Board meeting on November 17th to further discuss our School Director's recommendation to move forward into the next phase of reopening.

On November 17th, the NUCS Board of Directors voted to move into phase three of our reopening plan. They also approved the criteria that NU-HCS will use to determine when they should close and reopen school facilities moving forward.

On December 10, 2020 and January 14, 2021 the Board of Directors voted to keep the criteria the same and continue with home based independent study.

On February 11th, the Board of Directors amended the reopening criteria. These criteria become effective once all staff who wish to be are fully vaccinated.

**Reopening criteria:**

1. For grades TK-6: county case rate is less than 25 per 100,000 for 5 consecutive days. For grades 7 through 12: county is in the red tier.
2. Majority (51%) of the schools within the county are doing a hybrid approach or have open facilities.
3. Each facility is equipped with a three month supply of PPE, an air purification system and a cleaning schedule that allows for staff and student health and safety.
4. A necessary number of staff required to support cohorts as described by the State Public Health cohort guidance.
5. 100% of staff must complete Covid-19 and Integrated Pest Management (IPM) training.
6. Centers must submit and have approved a center-specific reopening plan.

*\*Data for #1 will be determined based on the Blueprint for a Safer Economy per the covid19.ca.gov website.*

*\*Data for #2 will be gathered from HCOE and SCOE collected data.*

*\*Data for #3, #4 and #6 will be gathered from school administrators.*

*\*Data for #5 will be gathered from the Keenan Safe Schools summary report.*

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



## Schoolwide Criteria for Reopening

**These criteria are effective when all staff who want to be are fully vaccinated.**

1. For grades TK-6: county case rate is less than 25 per 100,000 for 5 consecutive days. For grades 7 through 12: county is in the red tier.
2. Majority (51%) of the schools within the county are doing a hybrid approach or have open facilities.
3. Each facility is equipped with a three month supply of PPE, an air purification system and a cleaning schedule that allows for staff and student health and safety.
4. A necessary number of staff required to support cohorts as described by the State Public Health cohort guidance.
5. 100% of staff must complete Covid-19 and Integrated Pest Management (IPM) training.
6. Centers must submit and have approved a center-specific reopening plan.

*\*Data for #1 will be determined based on the Blueprint for a Safer Economy per the covid19.ca.gov website.*

*\*Data for #2 will be gathered from HCOE and SCOE collected data.*

*\*Data for #3, #4 and #6 will be gathered from school administrators.*

*\*Data for #5 will be gathered from the Keenan Safe Schools summary report.*

**Agenda Item 4.**  
**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.2 Adopt 2021-2022 School Calendar for NU-SCS

**Action Requested:**

Approval

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

The attached calendar establishes the first and last days of school, staff work days, and school holidays. Internal school events will be added in the future.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Tammy Picconi

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# Northern United - Siskiyou Charter School

## 2021-22 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 30, 2021	LP1	30	31	1-Sep	2	3	School Starts - Aug 30
to		6	7	8	9	10	Labor Day - Sept 6
September 24, 2021		13	14	15	16	17	
Instructional Days		19	20	21	22	23	24
September 27, 2021	LP2	27	28	29	30	1-Oct	
to		4	5	6	7	8	
October 22, 2021		11	12	13	14	15	
Instructional Days		20	18	19	20	21	22
October 25, 2021	LP3	25	26	27	28	29	
to		1-Nov	2	3	4	5	
November 19, 2021		8	9	10	11	12	Veterans Day - Nov 11
Instructional Days		19	15	16	17	18	19
November 22, 2021	LP4	22	23	24	25	26	Thanksgiving Holiday Week - Nov 22-26
to		29	30	1-Dec	2	3	
December 17, 2021		6	7	8	9	10	
Instructional Days		15	13	14	15	16	17
December 20, 2021	LP5	20	21	22	23	24	Winter Break - Dec 20-Dec 31
to		27	28	29	30	31	
January 28, 2022		3-Jan	4	5	6	7	
Instructional Days		19	24	25	26	27	28
January 31, 2022	LP6	31	1-Feb	2	3	4	
to		7	8	9	10	11	
February 25, 2022		14	15	16	17	18	
Instructional Days		15	21	22	23	24	25
February 28, 2022	LP7	28	1-Mar	2	3	4	
to		7	8	9	10	11	
March 25, 2022		14	15	16	17	18	
Instructional Days		20	21	22	23	24	25
February 28, 2022	LP8	28	29	30	31	1-Apr	
to		4	5	6	7	8	
April 22, 2022		11	12	13	14	15	
Instructional Days		15	18	19	20	21	22
April 25, 2022	LP9	25	26	27	28	29	
to		2-May	3	4	5	6	
May 20, 2022		9	10	11	12	13	
Instructional Days		20	16	17	18	19	20
May 23, 2022	LP10	23	24	25	26	27	
to		30	31	1-Jun	2	3	Memorial Day - May 30
June 16, 2022		6	7	8	9	10	Semester 2 Ends - Jun 16 (88 days)
Instructional Days		18	13	14	15	16	17
							Last Day of School - Jun 16 (180 days)

Note: Bold borders on individual days represent federal or local holidays.



**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.3 Adopt 2021-2022 School Calendar for NU-HCS

**Action Requested:**

Approval

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

The attached calendar establishes the first and last days of school, staff work days, and school holidays. Internal school events will be added in the future.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Jere Cox

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# Northern United - Humboldt Charter School

## 2021-22 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 30, 2021	LP1	30	31	1-Sep	2	3	School Starts - Aug 30
to		6	7	8	9	10	Labor Day - Sept 6
September 24, 2021		13	14	15	16	17	
Instructional Days	19	20	21	22	23	24	
September 27, 2021	LP2	27	28	29	30	1-Oct	
to		4	5	6	7	8	
October 22, 2021		11	12	13	14	15	
Instructional Days	20	18	19	20	21	22	
October 25, 2021	LP3	25	26	27	28	29	
to		1-Nov	2	3	4	5	
November 19, 2021		8	9	10	11	12	Veterans Day - Nov 11
Instructional Days	19	15	16	17	18	19	
November 22, 2021	LP4	22	23	24	25	26	Thanksgiving Holiday Week - Nov 22-26
to		29	30	1-Dec	2	3	
December 17, 2021		6	7	8	9	10	
Instructional Days	15	13	14	15	16	17	P1 Ends - Dec 17
December 20, 2021	LP5	20	21	22	23	24	Winter Break - Dec 20-Dec 31
to		27	28	29	30	31	
January 28, 2022		3-Jan	4	5	6	7	
Instructional Days	19	24	25	26	27	28	Martin Luther King Day - Jan 17 Semester 1 Ends - Jan 28 (92 days)
January 31, 2022	LP6	31	1-Feb	2	3	4	
to		7	8	9	10	11	
February 25, 2022		14	15	16	17	18	
Instructional Days	15	21	22	23	24	25	Presidents Week - Feb 21-25
February 28, 2022	LP7	28	1-Mar	2	3	4	
to		7	8	9	10	11	
March 25, 2022		14	15	16	17	18	
Instructional Days	20	21	22	23	24	25	P2 Ends - Mar 25
March 28, 2022	LP8	28	29	30	31	1-Apr	
to		4	5	6	7	8	
April 22, 2022		11	12	13	14	15	
Instructional Days	15	18	19	20	21	22	Spring Break - April 18-22
April 25, 2022	LP9	25	26	27	28	29	
to		2-May	3	4	5	6	
May 20, 2022		9	10	11	12	13	
Instructional Days	20	16	17	18	19	20	
May 23, 2022	LP10	23	24	25	26	27	
to		30	31	1-Jun	2	3	Memorial Day - May 30
June 16, 2022		6	7	8	9	10	Semester 2 Ends - Jun 16 (88 days)
Instructional Days	18	13	14	15	16	17	Last Day of School - Jun 16 (180 days)

Note: Bold borders on individual days represent federal or local holidays.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.4 Adopt Second Interim Budget for NU-HCS

**Action Requested:**

Approval

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

School districts and charter schools are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31. County superintendents are to report to the Superintendent of Public Instruction and the State Controller the certification for all districts in their county within 75 days after the close of the reporting period.

The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. In addition, the Superintendent of Public Instruction may reclassify the certification of any county office of education or reclassify a certification based on an appeal of a school district in accordance with the above standards.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Tammy Picconi

February 11, 2021

**MEMORANDUM**

**TO:** Shari Lovett, Program Director  
Northern United Charter Schools

**FROM:** Corey Weber, Assistant Superintendent of Business Services

**SUBJECT: SECOND INTERIM REPORT**

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Education Code Section 47604.33 requires a second period interim financial report, reflecting changes through January 31, be submitted by each charter school on or before March 15 to its chartering authority after review by the Charter board. Please plan to submit the information to us in the format included here or an alternative form after your board's review.

We have prepared a Second Interim financial report (Form 621) from your financial system data for use in meeting this requirement. In addition, we have prepared a cash flow projection for the current year, and two subsequent years' budget projections, as outlined in the Charter's MOU Section VI (fiscal reports). Please plan to submit this information to your board for their formal review **by March 15**. We have included a brief description of the format of the data being presented on Form 621, which you may find useful. Also included is a recap of the assumptions used in the current and subsequent year budgets, as discussed with charter school staff.

The Education Code, which prescribes the duties and responsibilities of charter school authorizing entities, requires that we provide oversight for your fiscal operations. Therefore, we will complete a review and communicate our findings and any recommendations to you after your board has reviewed, approved and submitted your interim report to us. During the review period we may contact you for further information.

If you have any questions, please feel free to contact me at 445-7066.

CW: hg  
Enclosures

**Humboldt County Office of Education**

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**SECOND PERIOD INTERIM REPORT**

## **Guidelines for Understanding the Charter Schools Fund Summary**

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<b>Fund Balance Projections:</b>	The budgeted and anticipated revenues, expenses and changes in fund balance.
<b>COLUMN A Original Budget</b>	The officially adopted budget.
<b>COLUMN B Working Budget</b>	The current board approved budget at <b>January 31</b> .
<b>COLUMN C Actuals to Date</b>	Actual general ledger information of the Charter Schools Enterprise Fund through <b>January 31</b> .
<b>COLUMN D Projected Year Totals</b>	Column C plus projections for income, payroll and other expenses for the remainder of the year, if any
<b>COLUMN E Difference</b>	Difference between Column B (working budget) and Column D (projected year totals).

Charter Number: \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

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

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

For additional information on the interim report, please contact:

Charter School Contact:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,332,871.00	3,791,693.00	2,071,395.00	3,791,693.00	0.00	0.0%
2) Federal Revenue		8100-8299	286,720.00	409,049.00	279,795.54	409,049.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,304.00	290,707.00	60,468.17	290,707.00	0.00	0.0%
4) Other Local Revenue		8600-8799	410,522.00	396,148.00	217,480.75	396,148.00	0.00	0.0%
5) TOTAL, REVENUES			4,288,417.00	4,887,597.00	2,629,139.46	4,887,597.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,801,079.00	1,849,688.00	964,192.33	1,849,688.00	0.00	0.0%
2) Classified Salaries		2000-2999	597,113.00	700,244.00	363,057.67	700,244.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,155,772.00	1,340,380.00	577,965.67	1,340,380.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,061.00	299,205.00	164,765.58	299,205.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	581,036.00	661,307.00	425,530.59	661,307.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,356.00	3,356.00	0.00	3,356.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,288,417.00	4,854,180.00	2,495,511.84	4,854,180.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	33,417.00	133,627.62	33,417.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	33,417.00	133,627.62	33,417.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,160,935.19	1,160,935.19		1,160,935.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,160,935.19	1,160,935.19		1,160,935.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,160,935.19	1,160,935.19		1,160,935.19		
2) Ending Net Position, June 30 (E + F1e)			1,160,935.19	1,194,352.19		1,194,352.19		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			1,160,935.19	1,194,352.19		1,194,352.19		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,252,409.00	3,711,181.00	2,031,174.00	3,711,181.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	71,630.00	74,976.00	37,487.00	74,976.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,832.00	5,536.00	2,734.00	5,536.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,332,871.00</b>	<b>3,791,693.00</b>	<b>2,071,395.00</b>	<b>3,791,693.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	66,131.00	66,238.00	0.00	66,238.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	601.54	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	86,309.00	101,674.00	46,138.00	101,674.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	15,715.00	12,656.00	11,914.00	12,656.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	100,000.00	100,000.00	168,940.00	100,000.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	18,565.00	16,624.00	4,452.00	16,624.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	111,857.00	47,750.00	111,857.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>286,720.00</b>	<b>409,049.00</b>	<b>279,795.54</b>	<b>409,049.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,380.00	8,989.00	8,989.00	8,989.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	77,004.00	77,610.00	19,291.17	77,610.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	171,920.00	204,108.00	32,188.00	204,108.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>258,304.00</b>	<b>290,707.00</b>	<b>60,468.17</b>	<b>290,707.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,170.00	1,170.00	0.00	1,170.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	261,623.00	250,652.00	143,378.75	250,652.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	134,729.00	131,326.00	74,102.00	131,326.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>410,522.00</b>	<b>396,148.00</b>	<b>217,480.75</b>	<b>396,148.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,288,417.00</b>	<b>4,887,597.00</b>	<b>2,629,139.46</b>	<b>4,887,597.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,232,428.00	1,322,917.00	680,490.83	1,322,917.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	120,547.00	78,117.00	38,795.00	78,117.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,904.00	117,904.00	68,731.50	117,904.00	0.00	0.0%
Other Certificated Salaries		1900	330,200.00	330,750.00	176,175.00	330,750.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,801,079.00</b>	<b>1,849,688.00</b>	<b>964,192.33</b>	<b>1,849,688.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	54,211.00	150,117.00	46,870.75	150,117.00	0.00	0.0%
Classified Support Salaries		2200	108,428.00	91,400.00	53,820.88	91,400.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	214,980.00	231,120.00	126,016.69	231,120.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	219,494.00	205,336.00	121,399.38	205,336.00	0.00	0.0%
Other Classified Salaries		2900	0.00	22,271.00	14,950.17	22,271.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>597,113.00</b>	<b>700,244.00</b>	<b>363,057.67</b>	<b>700,244.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	463,264.00	536,393.00	149,769.89	536,393.00	0.00	0.0%
PERS		3201-3202	101,367.00	154,237.00	72,613.53	154,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	71,755.00	81,228.00	42,674.46	81,228.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	493,762.00	541,402.00	298,761.42	541,402.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,198.00	1,268.00	661.28	1,268.00	0.00	0.0%
Workers' Compensation		3601-3602	24,426.00	25,852.00	13,485.09	25,852.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,155,772.00</b>	<b>1,340,380.00</b>	<b>577,965.67</b>	<b>1,340,380.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	32,588.00	50,463.00	23,049.38	50,463.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	76,473.00	171,519.00	105,789.05	171,519.00	0.00	0.0%
Noncapitalized Equipment		4400	21,000.00	51,849.00	35,133.52	51,849.00	0.00	0.0%
Food		4700	20,000.00	25,374.00	793.63	25,374.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>150,061.00</b>	<b>299,205.00</b>	<b>164,765.58</b>	<b>299,205.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,973.00	28,771.00	26,113.66	28,771.00	0.00	0.0%
Dues and Memberships		5300	9,000.00	10,510.00	10,030.19	10,510.00	0.00	0.0%
Insurance		5400-5450	30,500.00	30,340.00	30,339.34	30,340.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,560.00	14,000.00	7,007.71	14,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,206.00	256,495.00	173,272.19	256,495.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,797.00	285,226.00	156,999.12	285,226.00	0.00	0.0%
Communications		5900	33,000.00	35,965.00	21,768.38	35,965.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>581,036.00</b>	<b>661,307.00</b>	<b>425,530.59</b>	<b>661,307.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,356.00	3,356.00	0.00	3,356.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			3,356.00	3,356.00	0.00	3,356.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			4,288,417.00	4,854,180.00	2,495,511.84	4,854,180.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
	Total, Restricted Net Position	<u>0.00</u>

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT**

ALL FUNDS SECOND INTERIM WORKING BUDGET FISCAL YEAR 2020-21	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			2/10/2021	
	General Fund/TRANS	General Fund/TRANS	General Fund/TRANS	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
	Unrestricted	Restricted	Total								
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 3,791,693		\$ 3,791,693	\$	\$	\$	\$	\$	\$	\$	\$ 3,791,693
Federal Sources		409,049	409,049								409,049
Other State Sources	67,489	223,218	290,707								290,707
Other Local Sources	249,408	146,740	396,148								396,148
<b>Total Revenue</b>	<b>4,108,590</b>	<b>779,007</b>	<b>4,887,597</b>								<b>4,887,597</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,526,111	323,577	1,849,688								1,849,688
Classified Salaries	644,704	55,540	700,244								700,244
Employee Benefits	1,026,890	313,490	1,340,380								1,340,380
Supplies	39,390	259,815	299,205								299,205
Services & Other Operating	481,244	180,063	661,307								661,307
Capital Outlay											
Other Outgo		3,356	3,356								3,356
Support Costs											
<b>Total Expenditures</b>	<b>3,718,339</b>	<b>1,135,841</b>	<b>4,854,180</b>								<b>4,854,180</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>390,251</b>	<b>(356,834)</b>	<b>33,417</b>								<b>33,417</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(355,856)	355,856									
<b>Total Other Sources (Uses)</b>	<b>(355,856)</b>	<b>355,856</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>34,395</b>	<b>(978)</b>	<b>33,417</b>								<b>33,417</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,113,833</b>	<b>47,102</b>	<b>1,160,935</b>								<b>1,160,935</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,148,228</b>	<b>\$ 46,124</b>	<b>\$ 1,194,352</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,194,352</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/10/2021
ALL FUNDS	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2021-22	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 4,090,429	\$	\$ 4,090,429	\$	\$	\$	\$	\$	\$	\$	\$ 4,090,429
Federal Sources		197,192	197,192								197,192
Other State Sources	67,489	191,030	258,519								258,519
Other Local Sources	249,408	146,740	396,148								396,148
<b>Total Revenue</b>	<b>4,407,326</b>	<b>534,962</b>	<b>4,942,288</b>								<b>4,942,288</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,670,288	323,577	1,993,865								1,993,865
Classified Salaries	669,704	55,540	725,244								725,244
Employee Benefits	1,152,028	314,067	1,466,095								1,466,095
Supplies	98,361	53,919	152,280								152,280
Services & Other Operating	541,089	60,359	601,448								601,448
Capital Outlay											
Other Outgo		3,356	3,356								3,356
Support Costs											
<b>Total Expenditures</b>	<b>4,131,470</b>	<b>810,818</b>	<b>4,942,288</b>								<b>4,942,288</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>275,856</b>	<b>(275,856)</b>									
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(275,856)	275,856									
<b>Total Other Sources (Uses)</b>	<b>(275,856)</b>	<b>275,856</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>											
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,148,228</b>	<b>46,124</b>	<b>1,194,352</b>								<b>1,194,352</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,148,228</b>	<b>\$ 46,124</b>	<b>\$ 1,194,352</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,194,352</b>



**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/10/2021
ALL FUNDS	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2022-23	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 4,021,655	\$	\$ 4,021,655	\$	\$	\$	\$	\$	\$	\$	\$ 4,021,655
Federal Sources		197,192	197,192								197,192
Other State Sources	67,489	191,030	258,519								258,519
Other Local Sources	249,408	146,740	396,148								396,148
<b>Total Revenue</b>	<b>4,338,552</b>	<b>534,962</b>	<b>4,873,514</b>								<b>4,873,514</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,669,288	323,577	1,992,865								1,992,865
Classified Salaries	669,704	55,540	725,244								725,244
Employee Benefits	1,204,961	314,067	1,519,028								1,519,028
Supplies	70,930	53,919	124,849								124,849
Services & Other Operating	503,144	60,359	563,503								563,503
Capital Outlay											
Other Outgo		3,356	3,356								3,356
Support Costs											
<b>Total Expenditures</b>	<b>4,118,027</b>	<b>810,818</b>	<b>4,928,845</b>								<b>4,928,845</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>220,525</b>	<b>(275,856)</b>	<b>(55,331)</b>								<b>(55,331)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(275,856)	275,856									
<b>Total Other Sources (Uses)</b>	<b>(275,856)</b>	<b>275,856</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(55,331)</b>		<b>(55,331)</b>								<b>(55,331)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,148,228</b>	<b>46,124</b>	<b>1,194,352</b>								<b>1,194,352</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,092,897</b>	<b>\$ 46,124</b>	<b>\$ 1,139,021</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,139,021</b>

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT**  
**SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS**  
 Beginning Cash balance as of January 31, 2021

02/10/21

	February	March	April	May	June	Receivable
<b>Cash as of Jan 31</b>	1,204,516	949,273	684,047	387,932	77,740	
<b>LCFF Revenues</b>	157,921	81,070	61,403	61,403	17,855	1,340,646
<b>Federal Revenues</b>	0	20,132	4,416	37,024	(38,526)	106,207
<b>State Revenues</b>	0	0	19,440	0	175,107	35,692
<b>Local Revenues</b>	5,379	4,027	2,060	3,114	116,636	47,452
<b>Sources</b>	0	0	0	0	0	
<b>P/Y Recbl</b>	0	54,651	0	0	0	
<b>1000</b>	175,626	175,500	174,102	176,951	183,316	
<b>2000</b>	72,467	60,349	69,704	68,483	66,183	
<b>3000</b>	104,094	100,538	102,538	103,380	351,864	
<b>4000</b>	19,115	50,886	13,116	27,867	53,200	
<b>5000</b>	47,242	37,831	23,973	35,051	91,679	
<b>6000</b>	0	0	0	0	(29,744)	
<b>7000</b>	0	0	0	0	3,356	
<b>Uses</b>	0				0	
<b>TF in</b>	0	0	0	0	0	
<b>TF out</b>	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	
<b>Payables</b>	0	0	0	1	0	
<b>Deferred Expense</b>	0					
<b>Prepaid Expense</b>					0	
<b>Cash Balance</b>	<b>949,273</b>	<b>684,047</b>	<b>387,932</b>	<b>77,740</b>	<b>(371,042)</b>	

**Total Receivables (including deferred appropriations if any)**

**\$1,529,997**

**Final Projected Cash Balance General Fund, TRANS, Reserve:**

**(\$371,042)**

**Agenda Item 4.**  
**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.5 Adopt Second Interim Budget for NU-SCS

**Action Requested:**

Approval

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

School districts and charter schools are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31. County superintendents are to report to the Superintendent of Public Instruction and the State Controller the certification for all districts in their county within 75 days after the close of the reporting period.

The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. In addition, the Superintendent of Public Instruction may reclassify the certification of any county office of education or reclassify a certification based on an appeal of a school district in accordance with the above standards.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kirk Miller, Tammy Picconi

# Fiscal Health Risk Analysis



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

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## District: (enter district at the top of the FHRA Questions tab)

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a school district's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 20 sections, each of which contains specific questions. ***In this Excel file, every question in every section must be answered with a "Yes," "No," or "N/A" for the risk level to be accurate.*** Unanswered questions will be counted as "no" answers and thus will raise a district's risk. Also included on a separate tab are the documents that might be reviewed to assess specific questions.

Each section and specific question is included based on FCMAT's work since the inception of AB 1200; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical, and lack of attention to these critical areas will eventually lead to a district's failure. **The analysis focuses on essential functions and processes to determine the level of risk at the time of assessment.**

The greater the number of "no" answers to the questions in the analysis, the greater the potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis and not all questions within each section carry equal weight; some areas carry higher risk and thus count more heavily in calculating a district's fiscal stability.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

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**The following sections on this tab are automatically populated by answers given on the FHRA Questions tab and identify conditions that create significant risk of fiscal insolvency. The existence of an identified budget or fiscal status indicated by a "no" or a material weakness indicated by an "no" in the following sections supersedes all other scoring and will elevate the district's risk level.**

### Budget and Fiscal Status: Is district currently **without** the following?:

- Disapproved budget
- Negative interim report certification
- Three consecutive qualified interim report certifications
- Downgrade of an interim certification by the county superintendent
- "Lack of going concern" designation

### Material weakness questions:

- 2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?
- 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142?
- 3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years?
- 4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?
- 4.4 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?
- 5.2 If the district has any charters in fiscal distress, has the district performed its statutory fiscal and operational oversight functions, including formal communication to the charter, such as notices of violation?
- 5.3 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?

# Fiscal Health Risk Analysis



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

**District: (enter district at the top of the FHRA Questions tab)**

6.3 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?

6.4 Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?

7.2 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?

8.3 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?

10.6 Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?

11.2 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?

12.1 Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?

12.2 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?

12.3 If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?

19.1 Does the district account for all positions and costs?

## Score Breakdown by Section:

*Note: Category values will display after all questions are answered with a "Yes," "No" or "N/A" from the dropdown menu.*

*Because the score is not calculated by category, category values provided are subject to minor rounding error and are provided for information only.*

1. Annual Independent Audit Report
2. Budget Development and Adoption
3. Budget Monitoring and Updates
4. Cash Management
5. Charter Schools
6. Collective Bargaining Agreements
7. Contributions and Transfers
8. Deficit Spending (Unrestricted General Fund)
9. Employee Benefits
10. Enrollment and Attendance
11. Facilities
12. Fund Balance and Reserve for Economic Uncertainty
13. General Fund - Current Year
14. Information Systems and Data Management
15. Internal Controls and Fraud Prevention
16. Leadership and Stability
17. Multiyear Projections
18. Non-Voter-Approved Debt and Risk Management
19. Position Control
20. Special Education

Score **100.0%**

Section identified risk score:

Low	Moderate	High
< 24.9%	25-39.9%	40% <

# Fiscal Health Risk Analysis

District: (enter district here)

## Budget and Fiscal Status: Is the district currently *without* the following?:

Response

Disapproved budget

Negative interim report certification

Three consecutive qualified interim report certifications

Downgrade of an interim certification by the county superintendent

"Lack of going concern" designation

## 1. Annual Independent Audit Report

- 1.1 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?
- 1.2 Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller's Office should be explained.)
- 1.3 Were the district's most recent and prior two audit reports free of findings of material weaknesses?
- 1.4 Has the district corrected all reported audit findings from the most recent and prior two audits?

---

Self-assessment notes:

## 2. Budget Development and Adoption

- 2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county office of education instructions, and have been clearly articulated?
- 2.2 Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?
- 2.3 Does the district use position control data for budget development?
- 2.4 Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly?
- 2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?
- 2.6 Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?
- 2.7 Does the district budget and expend restricted funds before unrestricted funds?

- 2.8 Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code Sections 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year?
- 2.9 Has the district refrained from including carryover funds in its adopted budget?
- 2.10 Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the California School Accounting Manual, does the district avoid using negative or contra expenditure accounts?
- 2.11 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and the potential multiyear impact on the district's unrestricted general fund?
- 2.12 Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them?

---

**Self-assessment notes:**

### **3. Budget Monitoring and Updates**

- 3.1 Are actual revenues and expenses consistent with the most current budget?
- 3.2 Are budget revisions posted in the financial system at each interim report, at a minimum?
- 3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum?
- 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142?
- 3.5 Do the district's responses fully explain the variances identified in the criteria and standards?
- 3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years?
- 3.7 Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?
- 3.8 Does the district encumber and adjust encumbrances for salaries and benefits?
- 3.9 Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year end close?
- 3.10 Have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code?

---

**Self-assessment notes:**

### **4. Cash Management**

- 4.1 Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly?
- 4.2 Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?
- 4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?
- 4.4 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?

- 4.5 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?
- 4.6 If interfund borrowing is occurring, does the district comply with Education Code Section 42603?
- 4.7 If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment based on the terms of the loan agreement?

---

**Self-assessment notes:**

## **5. Charter Schools**

- 5.1 Are all charters authorized by the district going concerns?
- 5.2 If the district has any charters in fiscal distress, has the district performed its statutory fiscal and operational oversight functions, including formal communication to the charter, such as notices of violation?
- 5.3 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?
- 5.4 Does the district have a board policy or other written document(s) regarding charter oversight?
- 5.5 Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?

---

**Self-assessment notes:**

## **6. Collective Bargaining Agreements**

- 6.1 Has the district settled with all its bargaining units for the past two fiscal years?
- 6.2 Has the district settled with all its bargaining units for the current year?
- 6.3 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?
- 6.4 Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?
- 6.5 In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA)?
- 6.6 If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)?
- 6.7 Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142?
- 6.8 Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?
- 6.9 Is the governing board's action consistent with the superintendent's and CBO's certification?

---

**Self-assessment notes:**

## **7. Contributions and Transfers**



- 7.1 Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds?
  - 7.2 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?
  - 7.3 If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels?
- 

**Self-assessment notes:**

## **8. Deficit Spending (Unrestricted General Fund)**

- 8.1 Is the district avoiding deficit spending in the current fiscal year?
  - 8.2 Is the district projected to avoid deficit spending in both of the two subsequent fiscal years?
  - 8.3 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?
  - 8.4 Has the district decreased deficit spending over the past two fiscal years?
- 

**Self-assessment notes:**

## **9. Employee Benefits**

- 9.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)?
  - 9.2 Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments no greater than 2% of the district's unrestricted general fund revenues?
  - 9.3 Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?
  - 9.4 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?
  - 9.5 Does the district track, reconcile and report employees' compensated leave balances?
- 

**Self-assessment notes:**

## **10. Enrollment and Attendance**

- 10.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?
- 10.2 Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P2)?
- 10.3 Does the district track historical enrollment and ADA data to establish future trends?
- 10.4 Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?
- 10.5 Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years?

- 10.6 Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?
- 10.7 Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?
- 10.8 Has the district planned for enrollment losses to charter schools?
- 10.9 Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved?
- 10.10 Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement?

---

**Self-assessment notes:**

## **11. Facilities**

- 11.1 If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account?
- 11.2 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?
- 11.3 Does the district properly track and account for facility-related projects?
- 11.4 Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?
- 11.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?
- 11.6 Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?
- 11.7 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?
- 11.8 Does the district have a long-range facilities master plan that reflects its current and projected facility needs?

---

**Self-assessment notes:**

## **12. Fund Balance and Reserve for Economic Uncertainty**

- 12.1 Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?
- 12.2 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?
- 12.3 If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?
- 12.4 Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?
- 12.5 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level?

---

**Self-assessment notes:**

## 13. General Fund – Current Year

- 13.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures?
- 13.2 Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?
- 13.3 Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years?
- 13.4 If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)?
- 13.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?
- 13.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?
- 13.7 Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds?

---

**Self-assessment notes:**

## 14. Information Systems and Data Management

- 14.1 Does the district use an integrated financial and human resources system?
- 14.2 Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions?
- 14.3 Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP?
- 14.4 Is the district using the same financial system as its county office of education?
- 14.5 If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?
- 14.6 If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?

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**Self-assessment notes:**

## 15. Internal Controls and Fraud Prevention

- 15.1 Does the district have controls that limit access to its financial system and include multiple levels of authorization?
- 15.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?
- 15.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:
  - Accounts payable (AP)
  - Accounts receivable (AR)

- Purchasing and contracts
- Payroll
- Human resources (i.e., duties relative to position control and payroll processes)

- 15.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?
- 15.5 Does the district review and work to clear prior year accruals throughout the year?
- 15.6 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?
- 15.7 Does the district have processes and procedures to discourage and detect fraud?
- 15.8 Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports?
- 15.9 Does the district have an internal audit process?

---

**Self-assessment notes:**

## 16. Leadership and Stability

- 16.1 Does the district have a chief business official who has been with the district as chief business official for more than two years?
- 16.2 Does the district have a superintendent who has been with the district as superintendent for more than two years?
- 16.3 Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?
- 16.4 Is training on financial management and budget provided to site and department administrators who are responsible for budget management?
- 16.5 Does the governing board adopt and revise policies and administrative regulations annually?
- 16.6 Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?
- 16.7 Do all board members attend training on the budget and governance at least every two years?
- 16.8 Is the superintendent's evaluation performed according to the terms of the contract?

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**Self-assessment notes:**

## 17. Multiyear Projections

- 17.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?
- 17.2 To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?
- 17.3 Does the district use its most current multiyear projection in making financial decisions?
- 17.4 If the district uses a broad adjustment category in its multiyear projection (such as line B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?

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**Self-assessment notes:**

## **18. Non-Voter-Approved Debt and Risk Management**

- 18.1 Are the sources of repayment for non-voter-approved debt {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others} stable, predictable, and other than unrestricted general fund?
- 18.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?
- 18.3 If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities?
- 18.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?

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**Self-assessment notes:**

## **19. Position Control**

- 19.1 Does the district account for all positions and costs?
- 19.2 Does the district analyze and adjust staffing based on staffing ratios and enrollment?
- 19.3 Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?
- 19.4 Does the district identify a budget source for each new position before the position is authorized by the governing board?
- 19.5 Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted?
- 19.6 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?

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**Self-assessment notes:**

## **20. Special Education**

- 20.1 Does the district monitor, analyze and adjust staffing ratios, class sizes and caseload sizes to align with statutory requirements and industry standards?
- 20.2 Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)?
- 20.3 Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)?
- 20.4 Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)?
- 20.5 Is the district's contribution rate to special education at or below the statewide average contribution rate?
- 20.6 Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates?

20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period?

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**Self-assessment notes:**

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**Risk Score, 20 numbered sections only:**

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**100.0%**

# 2020-2021 Second Interim

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## Northern United Siskiyou Charter School

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*PREPARED BY:  
SISKIYOU COUNTY OFFICE OF EDUCATION,  
BUSINESS SERVICES DEPARTMENT*

*Deborah Pendley, Associate Superintendent  
Becky Greenley, Budget Technician I  
Kristin Lea, Budget Technician II  
Erin Torpin, Budget Technician I*



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**CERTIFICATIONS.....1**

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**FUND 62.....2**

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**ASSUMPTIONS.....10**

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**SUPPLEMENTALS.....17**

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**LCFF SUMMARY.....32**

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**BUDGET SUMMARY.....50**

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**NOTES.....66**

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Charter Number: \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

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

For additional information on the interim report, please contact:

Charter School Contact:

Kirk Miller  
Name

Regional Director  
Title

530-925-1463  
Telephone

kmiller@nuarters.org  
E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,384,124.00	1,525,921.00	810,190.00	1,523,735.00	(2,186.00)	-0.1%
2) Federal Revenue		8100-8299	82,783.00	126,367.36	138,146.36	142,686.36	16,319.00	12.9%
3) Other State Revenue		8300-8599	28,492.00	42,998.00	25,204.08	47,460.00	4,462.00	10.4%
4) Other Local Revenue		8600-8799	48,645.00	48,645.00	3,400.25	74,166.00	25,521.00	52.5%
5) TOTAL, REVENUES			1,544,044.00	1,743,931.36	976,940.69	1,788,047.36		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	505,185.00	559,975.00	239,318.77	555,250.00	4,725.00	0.8%
2) Classified Salaries		2000-2999	213,366.00	124,626.00	87,257.09	124,626.00	0.00	0.0%
3) Employee Benefits		3000-3999	289,874.15	326,896.99	112,698.40	295,211.74	31,685.25	9.7%
4) Books and Supplies		4000-4999	89,692.00	243,043.41	65,485.69	244,353.41	(1,310.00)	-0.5%
5) Services and Other Operating Expenses		5000-5999	715,014.09	647,921.80	325,871.40	715,997.20	(68,075.40)	-10.5%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,370.50	10,370.50	0.00	12,185.16	(1,814.66)	-17.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,823,501.74	1,912,833.70	830,631.35	1,947,623.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(279,457.74)	(168,902.34)	146,309.34	(159,576.15)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(279,457.74)	(166,902.34)	146,309.34	(159,576.15)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	794,429.93	794,429.93		794,429.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,429.93	794,429.93		794,429.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			794,429.93	794,429.93		794,429.93		
2) Ending Net Position, June 30 (E + F1e)			514,972.19	625,527.59		634,853.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	514,972.19	625,527.59		634,853.78		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	1,305,850.00	1,498,217.00	796,338.00	1,496,031.00	(2,186.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	27,704.00	27,704.00	13,852.00	27,704.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	50,570.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>1,384,124.00</b>	<b>1,525,921.00</b>	<b>810,190.00</b>	<b>1,523,735.00</b>	<b>(2,186.00)</b>	<b>-0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	42,728.00	52,581.00	38,651.00	52,581.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,826.00	6,911.00	2,834.00	6,911.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	8,872.36	74,268.36	25,191.36	16,319.00	183.9%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	12,211.00	2,943.00	12,211.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,229.00	45,792.00	19,450.00	45,792.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>82,783.00</b>	<b>128,367.36</b>	<b>138,146.36</b>	<b>142,686.36</b>	<b>16,319.00</b>	<b>12.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	4,462.00	4,462.00	4,462.00	New
Lottery - Unrestricted and Instructional Materials		8560	28,492.00	29,981.00	7,725.08	29,981.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	8387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	13,017.00	13,017.00	13,017.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,492.00</b>	<b>42,998.00</b>	<b>25,204.08</b>	<b>47,460.00</b>	<b>4,462.00</b>	<b>10.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,400.25	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	30,021.00	25,521.00	587.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	39,145.00	39,145.00	0.00	39,145.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>48,645.00</b>	<b>48,645.00</b>	<b>3,400.25</b>	<b>74,166.00</b>	<b>25,521.00</b>	<b>52.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,544,044.00</b>	<b>1,743,931.36</b>	<b>978,940.69</b>	<b>1,788,047.36</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	505,185.00	559,975.00	238,512.53	555,250.00	4,725.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	806.24	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>505,185.00</b>	<b>559,975.00</b>	<b>239,318.77</b>	<b>555,250.00</b>	<b>4,725.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	8,928.00	8,928.00	2,480.00	8,928.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,856.00	91,560.00	49,388.00	91,560.00	0.00	0.0%
Other Classified Salaries		2900	105,582.00	24,138.00	35,391.09	24,138.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>213,366.00</b>	<b>124,626.00</b>	<b>87,257.09</b>	<b>124,626.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	81,587.40	90,435.97	38,013.87	98,200.08	(7,764.11)	-8.6%
PERS		3201-3202	44,166.78	25,797.59	12,633.46	25,797.59	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,647.67	17,653.53	9,906.32	17,585.02	68.51	0.4%
Health and Welfare Benefits		3401-3402	123,370.80	176,716.40	48,887.82	137,448.00	39,268.40	22.2%
Unemployment Insurance		3501-3502	359.29	342.30	151.48	339.94	2.36	0.7%
Workers' Compensation		3601-3602	16,742.23	15,951.20	3,105.45	15,841.11	110.09	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>289,874.15</b>	<b>326,896.99</b>	<b>112,698.40</b>	<b>295,211.74</b>	<b>31,685.25</b>	<b>9.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	7,433.00	49,761.33	27,566.60	49,761.33	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,259.00	178,282.08	36,055.25	191,092.08	(12,810.00)	-7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	15,000.00	15,000.00	1,863.84	3,500.00	11,500.00	76.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>89,692.00</b>	<b>243,043.41</b>	<b>65,485.69</b>	<b>244,353.41</b>	<b>(1,310.00)</b>	<b>-0.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,369.00	169.46	1,369.00	0.00	0.0%
Dues and Memberships		5300	11,224.00	11,224.00	1,510.00	11,224.00	0.00	0.0%
Insurance		5400-5450	25,700.00	29,003.00	29,003.00	29,003.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,500.00	41,611.00	10,789.58	38,521.00	3,090.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,600.00	188,600.00	95,508.96	180,050.00	6,550.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	433,340.09	358,349.80	183,032.64	435,565.20	(77,215.40)	-21.5%
Communications		5900	17,450.00	19,785.00	5,859.78	20,265.00	(500.00)	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>715,014.09</b>	<b>647,921.80</b>	<b>325,871.40</b>	<b>715,997.20</b>	<b>(88,075.40)</b>	<b>-10.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	10,370.50	10,370.50	0.00	12,185.16	(1,814.66)	-17.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,370.50</b>	<b>10,370.50</b>	<b>0.00</b>	<b>12,185.16</b>	<b>(1,814.66)</b>	<b>-17.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,823,501.74</b>	<b>1,912,833.70</b>	<b>830,631.35</b>	<b>1,947,623.51</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
	Total, Restricted Net Position	<u>0.00</u>

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2020/21 2nd Interim

	Fiscal Years		
2020/21	2021/22	2022/23	

School districts are required to develop and manage budgets in accordance with standards developed by the California Department of Education and adopted by the State Board of Education. Budget documents contain revenues, expenditures, and other financial information for prior, current and subsequent fiscal years. Questions that should be considered include: Is the budget balanced, or is the district deficit spending? Does it meet district goals and objectives? Is it sustainable over the multiyear period? Does it accomplish what the district wants for students? An additional resource useful in assessing school district fiscal health is FCMAT's Fiscal Health Risk Analysis which is emailed with each budget and interim report. This report was prepared based on the latest assumptions available and are described below. The information used for the development of this report was provided by:

- ▶ Shari Lovett, Superintendent
- ▶ Priorities: Ensuring all students achieve proficiency in essential areas of skill and knowledge, attain the academic, career and technical skills needed to succeed in a knowledge and skills-based economy, providing for specialized needs of identified groups, and utilizing a system of shared accountability for student achievement,

Except in limited circumstances, the external team is unable to do board presentations of Budget and Interim reports due to time constraints. In order to assist superintendents and business personnel, each budget and interim meeting is used to facilitate the presentation process. Particular emphasis has been placed on providing easy to read Budget and Interim Assumptions, graphic visuals, and revenue summaries. Review and analysis of this information for each report should provide the reader a good general overview of the district's financial position. In addition, boards can make changes to budgets and interims prior to adoption. If changes are made, please provide enough specific information to allow budget technicians to quantify the changes and update the multiyear projections.

### Budget Certification and Cycle

- ▶ The budget certification is the Board's acknowledgment of its review of the entire budget presentation. This includes State SACS forms for all funds and supplemental forms.
- ▶ Adjustments to the budget should be made throughout the fiscal year.

### Budget and Multi-Year Financial Projections (MYFP) Development

- ▶ The base year budget is developed using information provided by the district, Siskiyou County Office of Education, School Services of California and other agencies.

### Average Daily Attendance

- ▶ The Local Control Funding Formula calculates the primary funding for school districts, using the higher of the budget year or prior year Average Daily Attendance (ADA). The budget year ADA is not known until the April following the budget adoption, therefore, the most recent P-2 ADA is used when calculating revenue for the budget projections. A chart reflecting the district's historical and projected Average Daily Attendance has been provided for analysis and

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Enrollment Projections				
Regular K-12	160.00	160.00	0.00	0.00
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Estimated Enrollment	160.00	160.00	0.00	0.00
Total Estimated P-2 ADA	138.52	150.66	131.13	126.48

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2020/21 2nd Interim

Estimated LCFF ADA (Funded ADA)				
Regular K-12	138.52	138.52	131.13	126.48
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Funded ADA	138.52	138.52	131.13	126.48

### Local Control Funding Formula (LCFF)

- ▶ The passage of the 2013-14 State budget demonstrates Governor Jerry Brown's commitment to passing a landmark school finance reform built around correcting historical inequities and increasing flexibility known as the Local Control Funding Formula (LCFF). The formula establishes a target amount based on varying factors and will be phased in during a five year period, full implementation was in 2018/19. Although the current year budget and multi-year projections are built on the LCFF, there is no statutory law that guarantees funding. Below are the assumptions used in building the LCFF. LCFF worksheets attached.

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
LCFF COLA	3.26%	0.00%	3.84%	2.98%
Students qualifying for Free & Reduced Meal, Foster Youth and English Learners:				
Unduplicated Count	112	129	129	129
Unduplicated Percentage	70.76%	70.76%	70.76%	70.76%
Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
Total LCFF Entitlement	\$1,527,370	\$1,523,735	\$1,467,465	\$1,465,655

### Revenue Projections

- ▶ Revenue is projected using the state LCFF calculator and other recommended formulas for Federal and State funding. These formulas include factors such as COLA, student growth or loss for population driven revenue, and other anticipated changes to formula forecasts.
- ▶ Revenue, in addition to that referred to above, is required to be fully documented by the district, including formal grant or funding commitments.

	<u>2019/20</u>	<u>2020/21</u>
▶ Total Revenue, Transfers In and Other Sources	\$2,532,147	\$1,788,048

### Employee Compensation

- ▶ The primary cost of education is driven by the staff of a school district. Employee compensation represents the major portion of a school district's budget. Staffing levels, labor negotiations, benefit projections and other compensation aspects are vital factors in projecting and assessing the fiscal condition of a district.

### Staffing Levels

- ▶ The district projects the following full time equivalents (FTE) for the budget and two subsequent fiscal years.

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Employee FTE's			
Management	1.1	1.1	1.1
Certificated	12.3	12.3	12.3
Classified	<u>5.6</u>	<u>5.6</u>	<u>5.6</u>
Total Employee FTE's	19.0	19.0	19.0

### Employee Benefits

- ▶ Due to the high level of increases to health and welfare benefit premiums state wide, and varying rates for statutory benefits the district provides the following information.

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Benefits Capped/Uncapped for Employees			
Management	Capped	Capped	Capped
Certificated	Capped	Capped	Capped
Classified	Capped	Capped	Capped
Benefit Package Cost			
Management	\$12,368	\$12,368	\$12,368
Certificated	\$12,368	\$12,368	\$12,368
Classified	\$12,368	\$12,368	\$12,368
Projected Premium Increase Over Prior Year	n/a	n/a	n/a
Total District Cost for Health and Welfare Benefits			
Board Members	Not Offered	Non Offered	Not Offered
Retirees	Not Offered	Not Offered	Not Offered
Statutory Benefit Rates			
STRS	17.10%	16.15%	15.92%
PERS	19.721%	20.700%	23.000%
OASDI	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%
Worker's Compensation	0.00%	2.33%	2.33%
Indirect Cost Rate	5.410%	3.880%	3.880%

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2020/21 2nd Interim

### Supplies, Services and Other Operating Expenditures

- ▶ Initial supplies, services and other operating expenditure projections are based on an analysis of prior year trends, anticipated inflation increases, and program needs. The year-to-year adjustments (net changes) are explained below. Subsequent adjustments are generally due to one-time only expenditures, inflation increases, program changes and other factors.

#### Year-To-Year Changes

		<u>2020/21</u>		<u>2021/22</u>	<u>2022/23</u>
Books and Supplies	\$	244,353	\$	-	-
Explanation: Textbooks: \$49,761.33					
Supplies/Materials: \$191,092.08					
Food: \$3,500					
Services and Other Operating Expenditures	\$	715,997	\$	-	-
Explanation: Travel: \$1,369					
Dues/Memberships: \$11,224					
Insurance: \$29,003					
Housekeeping: \$38,521					
Rent/Lease/Repairs: \$180,050					
Professional Services: \$435,565.20					
Communication: \$20,265					

		<u>2019/20</u>		<u>2020/21</u>		<u>2021/22</u>		<u>2022/23</u>
Total Expenditures, Transfers Out and Other Uses	\$	2,184,544	\$	1,947,624	\$	0	\$	0

### Contributions from Unrestricted Programs (Encroachments) and Revenue Transfers

- ▶ The district projects the following contributions to restricted programs (encroachments) from general fund unrestricted dollars to support the following programs,

		<u>2019/20</u>		<u>2020/21</u>		<u>2021/22</u>		<u>2022/23</u>
Program								
6500 Special Ed	\$	67,128	\$	65,491	\$	0	\$	0
4610 Grant	\$	0	\$	39,607	\$	0	\$	0
0000-0001 Pre SACS	\$	162,996	\$	124,072	\$	0	\$	0
4035 Title 2A	\$	697	\$	5,157	\$	0	\$	0
4127 ESEA - Title IV	\$	365	\$	0	\$	0	\$	0
3010 Title I	\$	48,614	\$	0	\$	0	\$	0
Total Contributions from Unrestricted Programs and Revenue Transfers	\$	279,801	\$	234,326	\$	0	\$	0

### Net Increase/(Decrease) in Fund Balance

- ▶ The net increase or decrease fund balance is a calculation of total revenues and other financing sources less total expenditures, transfers out and uses. A continuing pattern of deficit spending is considered a potential concern.

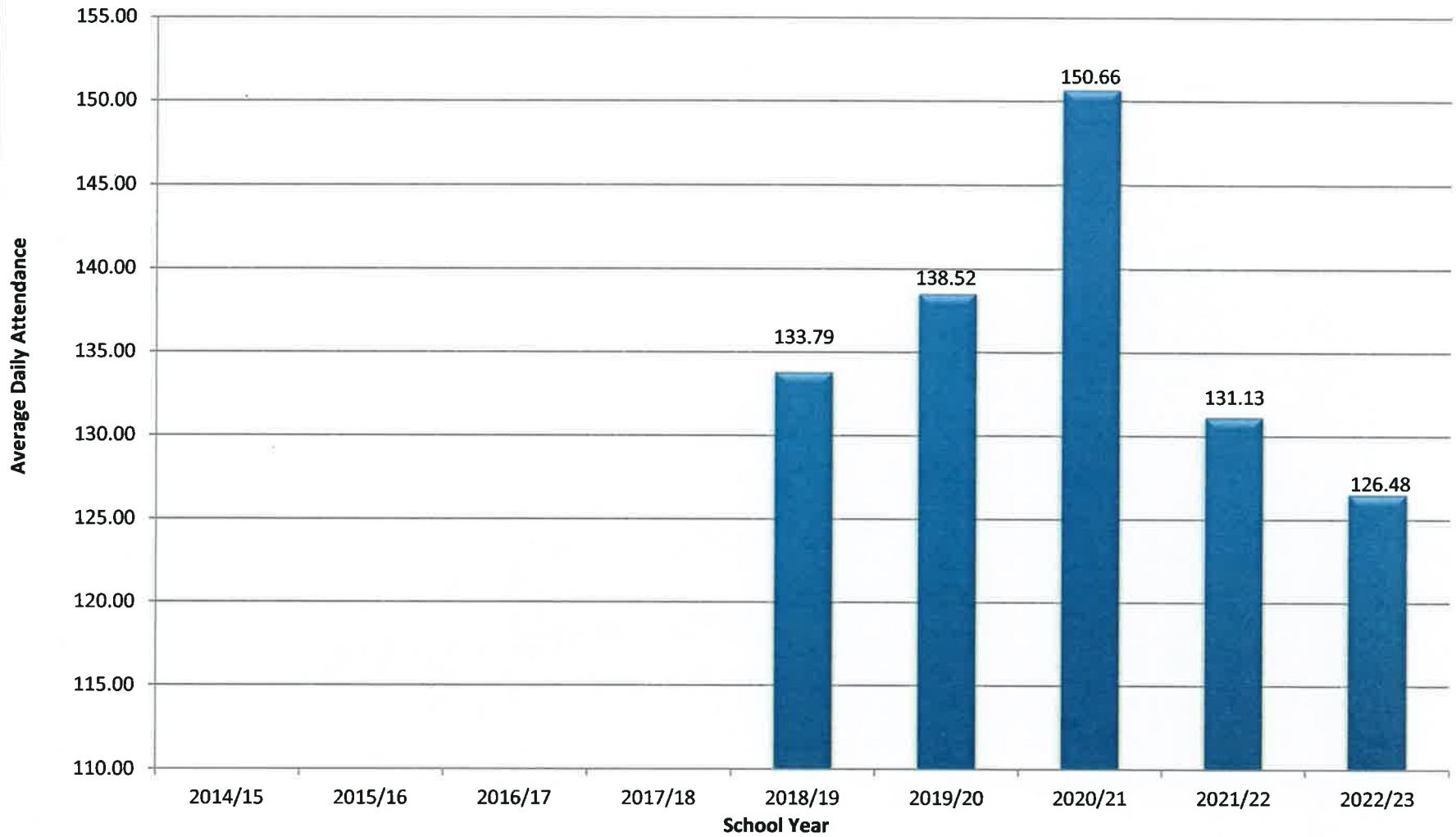
		<u>2019/20</u>		<u>2020/21</u>		<u>2021/22</u>		<u>2022/23</u>
▶ Summary	\$	347,604	\$	(159,576)	\$	0	\$	0

### Projected Unrestricted Net Position and Reserves

- ▶ Northern United Siskiyou Charter School's estimated unrestricted net position is listed below.

		<u>2019/20</u>		<u>2020/21</u>		<u>2021/22</u>		<u>2022/23</u>
Fund (62)								
Unrestricted	\$	794,430	\$	634,854	\$	0	\$	0
Restricted	\$	0	\$	0	\$	0	\$	0
Total Unrestricted Net Position	\$	794,430	\$	634,854	\$	0	\$	0

### Average Daily Attendance Trend



**NORTHERN UNITED SISKIYOU CHARTER SCHOOL**

Revenue Projections

Fiscal Years

	Resource	Object	2019/20	2020/21	2021/22	2022/23
Source	As Defined by SBX3.4		Prior Year	Budget Year	Projection	Projection
LCFF - State Aid	0000	8011	1,448,252	1,496,031	1,441,239	1,440,359
LCFF - State Aid - EPA	1400	8012	27,704	27,704	26,226	25,296
In Lieu of Property Tax	0000	8096				
LCFF - State Aid - Prior Year	0000	8019	0			
<b>Total LCFF Sources</b>			<b>1,475,956</b>	<b>1,523,735</b>	<b>1,467,465</b>	<b>1,465,655</b>
<b>Federal Revenues</b>						
NCLB: Title I, Part A, Basic Grants Low-Income/	3010	8290	57,791	41,778	42,728	42,728
Deferred	3010	8290	0	10,803		
NCLB: Title I, ARRA	3011	8290				
Deferred						
Cares Act	3210	8290		35,188		
CR Fund	3220	8290		10,604		
NCLB: Title IV, Part A, Drug-Free Schools	3710	8290				
Deferred						
NCLB: Title II, Part A, Teacher Quality	4035	8290	10,146	5,502	5,826	5,826
Deferred	4035	8290		1,409		
Principal Training - Deferred	4036	8290				
ESSA Title V Part B RLIS	4126	8290		2,211		
ESEA Title IV - Student Support	4127	8290	9,814	10,000	10,000	10,000
PCSGP	4610	8290	481,866	16,319		
Deferred	4610	8290		8,872		
NCLB: Title VI, Part B Small Rural Grant	5850	8290				
Deferred			0			
MediCal Administrative Activities (MAA)	0000	8290				
Other Federal	0000	8290	0			
<b>Total Federal Revenues:</b>			<b>559,617</b>	<b>142,686</b>	<b>58,554</b>	<b>58,554</b>
<b>Other State Revenues</b>						
K-3 Class Size Reduction (Deferred)	0000	8434	0	0		
Mandated Cost Reimbursement	0000	8550	4,048	4,462	0	0
State Lottery	1100	8560	45,274	22,599	19,670	18,972
State Lottery: Instructional Materials	6300	8560	16,946	7,382	6,425	6,198
CSIS Student Identifier One time Only - Deferred	6020	8590			0	0
Prop 39 CA Clean Energy Jobs Act	6230	8590	0			
Educator Effectiveness	6264	8590			0	0
GF Fund	7420	8590		13,017		
One-Time Discretionary Funds	0000	8590				
STRS on Behalf	7690	8590		0	0	0
				0		0
<b>Total State Revenues:</b>			<b>66,268</b>	<b>47,460</b>	<b>26,095</b>	<b>25,170</b>
<b>Other Local Revenues</b>						
Interest	0000	8660	7,169	5,000	5,000	5,000
Forest Reserve	0000	8699		25,521	0	0
Special Education RSP Aide	9117	8677			0	0
Associated Student Body	9700	8699			0	0
Special Education State Aid (AB 602) (Goal	6500	8792	43,764	39,145	39,145	39,145
Special Ed Extraordinary Cost Pool	6500	8792			0	0
E Rate	0000	8699	5,600	4,500	4,500	4,500
Pre-School Infant Toddler Parent/SCCC	9126	8699	0		0	0
MTSS Grant	9632	8699				
**Mattole Valley Contribution	0000	8699	350,158			
Other Local	0000	8699				
LCFF Revenue Sharing Support	0000	8782	23,616			
**Mattole Valley Contribution	0000	8965	0	0		
<b>Total Local Revenues</b>			<b>430,307</b>	<b>74,166</b>	<b>48,645</b>	<b>48,645</b>
<b>Total General Fund Revenues</b>			<b>2,532,147</b>	<b>1,788,048</b>	<b>1,600,759</b>	<b>1,598,024</b>

**STATISTICAL INFORMATION:**

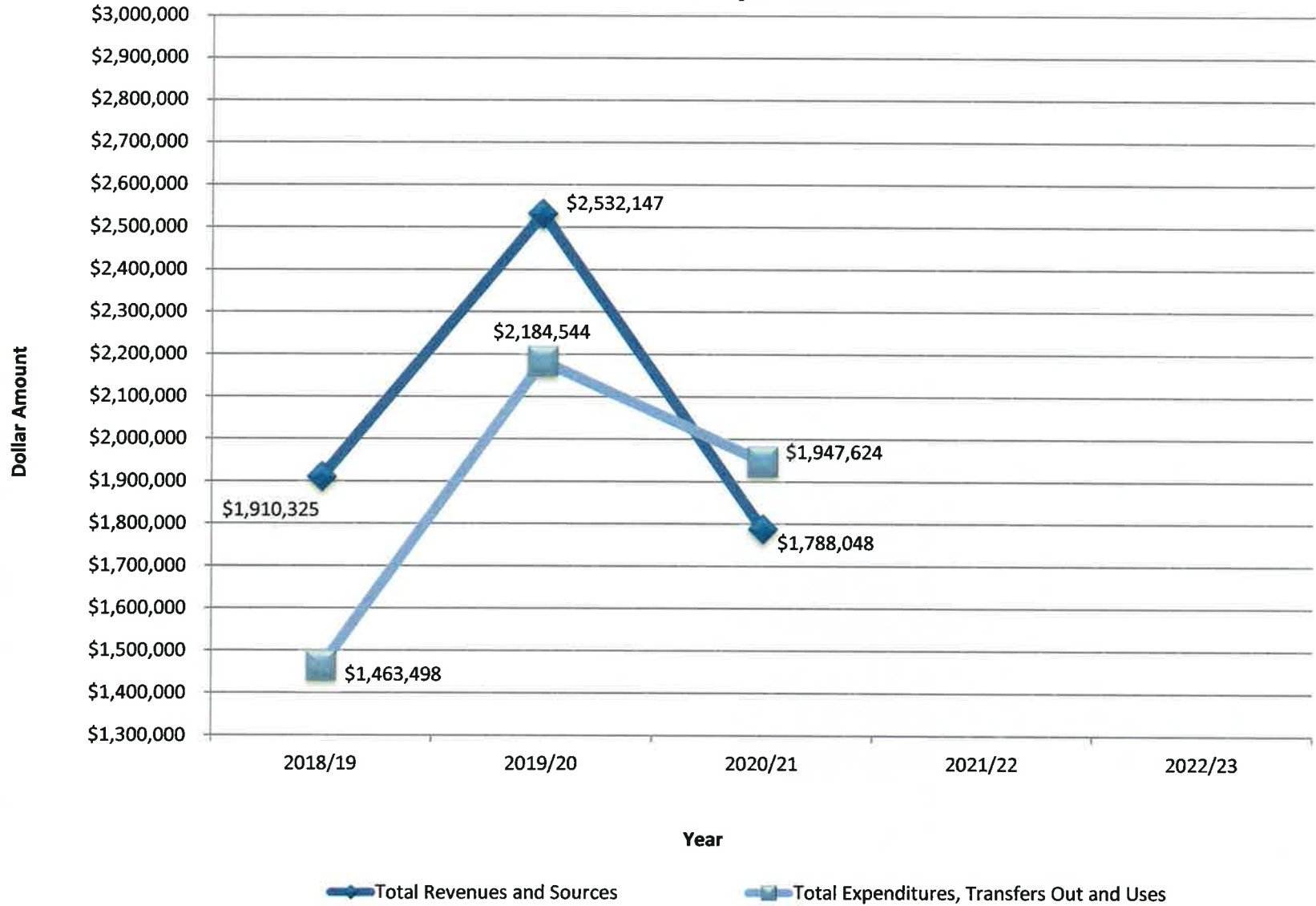
**Enrollment and Attendance**

ADA and ADA Estimates			138.52	150.66	131.13	126.48
CBEDS			160.00	160.00	0.00	0.00

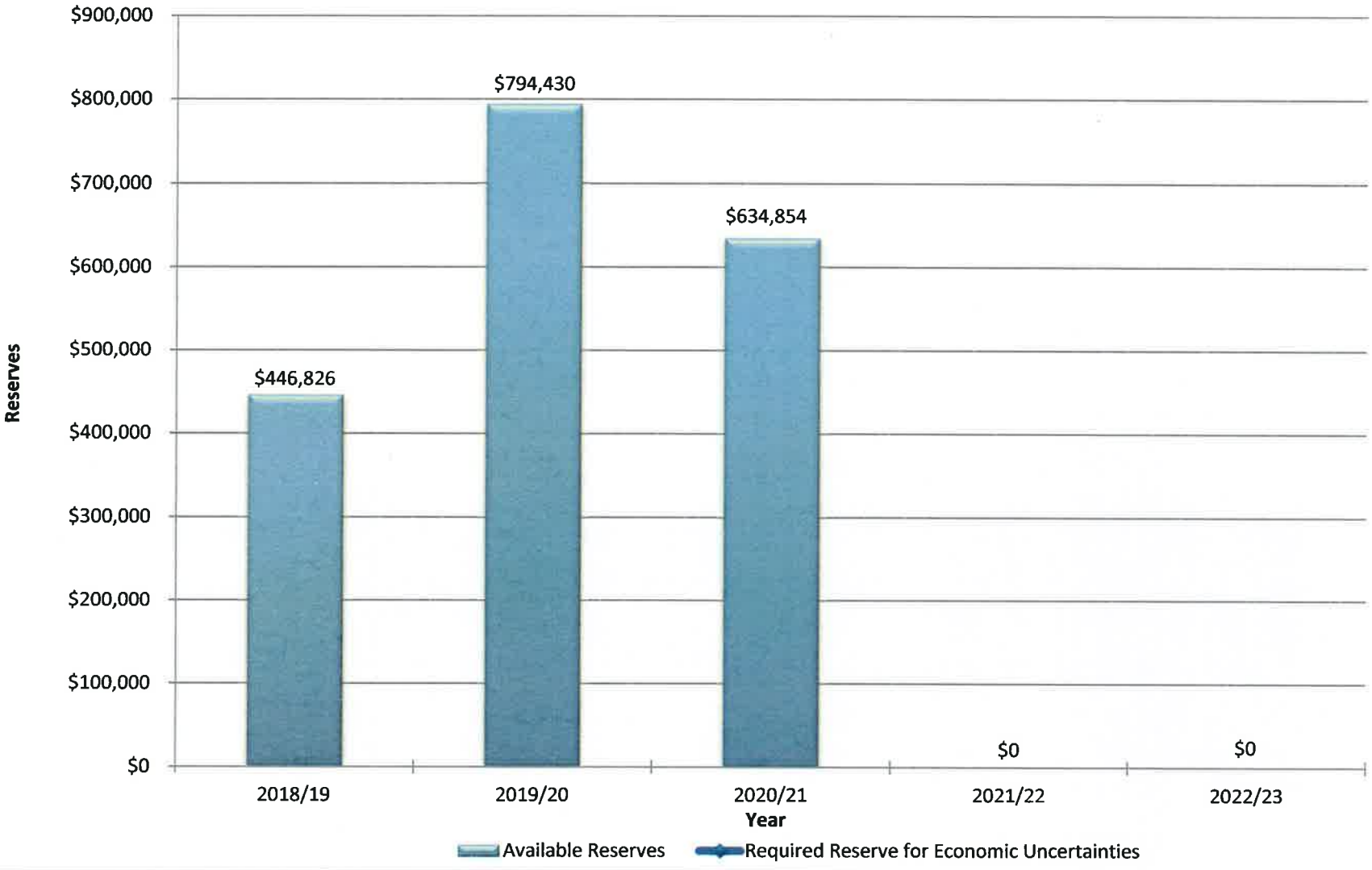
**COLAs and Deficit Percentages**

LCFF Cola			3.26%	0.00%	3.84%	2.98%
<b>Year Over Year Rates and Changes</b>						
Lottery	8560		\$153.00	\$150.00	\$150.00	\$150.00
Lottery-Instructional Materials	8560		\$54.00	\$49.00	\$49.00	\$49.00
Interest Rates:			0.50%	0.50%	0.50%	0.50%

### Revenues vs. Expenditures



# General Fund Unrestricted Reserves





Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	0.00	0.00	0.00	0.00	0.00	0%
<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)	0.00	0.00	0.00	0.00	0.00	0%
<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)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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>	138.52	138.52	138.52	138.52	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	138.52	138.52	138.52	138.52	0.00	0%
<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>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	138.52	138.52	138.52	138.52	0.00	0%

**NORTHERN UNITED CHARTER SCHOOL  
PROJECTED MONTHLY CASH FLOWS  
2020-21 2nd Interim  
GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	DEFERRED	TOTAL
<b>A. BEGINNING CASH</b>	<b>573,744</b>	<b>577,241</b>	<b>567,732</b>	<b>570,199</b>	<b>564,129</b>	<b>588,128</b>	<b>594,511</b>	<b>700,230</b>	<b>696,413</b>	<b>711,806</b>	<b>709,338</b>	<b>710,173</b>	<b>682,254</b>	<b>573,744</b>
<b>B. RECEIPTS</b>														
Revenue Limit:														
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF	73,828	73,828	139,797	132,890	132,890	139,795	132,890	129,193	136,247	129,193	129,193	173,991		1,523,735
Other -	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	0	0	11,278	2,754	6,503	0	67,612	0	637	35,804	0	18,098		142,686
Other State Revenues	0	0	0	0	2,899	0	29,714	0	0	5,010	0	9,837		47,460
Other Local Revenues	0	0	0	288	55,957	138	281	138	138	4,561	138	12,529		74,168
Interfund Transfers In	0	0	0	0	0	0	36,000	0	0	0	0	0		36,000
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
Deferred Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Receivables	(10,812)	0	0	(1,714)	0	0	1,714	0	0	(50,114)	0	342,716		281,790
<b>TOTAL RECEIPTS</b>	<b>63,016</b>	<b>73,828</b>	<b>151,075</b>	<b>134,218</b>	<b>198,249</b>	<b>139,933</b>	<b>268,211</b>	<b>129,331</b>	<b>137,022</b>	<b>124,454</b>	<b>129,331</b>	<b>557,171</b>		<b>2,105,839</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salary	26,138	4,618	27,382	56,153	56,068	51,063	49,254	52,667	51,801	51,644	51,693	76,769		555,250
Classified Salary	3,397	5,310	7,905	10,331	12,735	10,884	11,258	13,598	10,976	12,542	12,454	13,236		124,626
Employee Benefits	8,932	7,396	16,306	26,535	27,254	26,539	25,774	26,019	20,779	27,646	27,570	54,463		295,213
Supplies	11,817	31,096	34,500	22,478	44,735	4,978	61,510	15,764	1,131	2,330	11,362	2,654		244,355
Services	46,051	30,385	50,955	39,212	62,635	22,012	38,734	30,855	46,756	32,487	27,816	288,100		715,998
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Outgo	0	0	0	0	0	0	0	0	0	4,972	0	7,213		12,185
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (including Def Rev)	(36,816)	4,532	11,560	(14,421)	(29,177)	18,074	(24,038)	(5,755)	(9,814)	(4,699)	(2,399)	142,655		49,702
<b>TOTAL DISBURSEMENTS</b>	<b>59,519</b>	<b>83,337</b>	<b>148,608</b>	<b>140,288</b>	<b>174,250</b>	<b>133,550</b>	<b>162,492</b>	<b>133,148</b>	<b>121,629</b>	<b>126,922</b>	<b>128,496</b>	<b>585,090</b>		<b>1,997,329</b>
<b>D. NET CASH FLOW</b>	<b>3,497</b>	<b>(9,509)</b>	<b>2,467</b>	<b>(6,070)</b>	<b>23,999</b>	<b>6,383</b>	<b>105,719</b>	<b>(3,817)</b>	<b>15,393</b>	<b>(2,468)</b>	<b>835</b>	<b>(27,919)</b>		<b>108,510</b>
<b>E. ENDING CASH</b>	<b>577,241</b>	<b>567,732</b>	<b>570,199</b>	<b>564,129</b>	<b>588,128</b>	<b>594,511</b>	<b>700,230</b>	<b>696,413</b>	<b>711,806</b>	<b>709,338</b>	<b>710,173</b>	<b>682,254</b>		<b>682,254</b>

**NORTHERN UNITED CHARTER SCHOOL  
PROJECTED MONTHLY CASH FLOWS  
2020-21 2nd Interim with Deferrals  
GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	DEFERRED	TOTAL
<b>A. BEGINNING CASH</b>	573,744	577,241	567,732	570,199	564,129	588,128	594,511	700,230	641,559	573,147	486,874	403,904	292,180	573,744
<b>B. RECEIPTS</b>														
Revenue Limit:														
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF	73,828	73,828	139,797	132,890	132,890	139,795	132,890	129,193	136,247	129,193	129,193	173,991		1,523,735
Other - Deferrals	0	0	0	0	0	0	0	(54,854)	(83,805)	(83,805)	(83,805)	(83,805)		(390,074)
Federal Revenues	0	0	11,278	2,754	6,503	0	67,612	0	637	35,804	0	18,098		142,686
Other State Revenues	0	0	0	0	2,899	0	29,714	0	0	5,010	0	9,837		47,460
Other Local Revenues	0	0	0	288	55,957	138	281	138	138	4,561	138	12,529		74,168
Interfund Transfers In	0	0	0	0	0	0	36,000	0	0	0	0	0		36,000
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
Deferred Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Receivables	(10,812)	0	0	(1,714)	0	0	1,714	0	0	(50,114)	0	342,716		281,790
<b>TOTAL RECEIPTS</b>	<b>63,016</b>	<b>73,828</b>	<b>151,075</b>	<b>134,218</b>	<b>198,249</b>	<b>139,933</b>	<b>268,211</b>	<b>74,477</b>	<b>53,217</b>	<b>40,649</b>	<b>45,526</b>	<b>473,366</b>		<b>1,715,765</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salary	26,138	4,618	27,382	56,153	56,068	51,063	49,254	52,667	51,801	51,644	51,693	76,769		555,250
Classified Salary	3,397	5,310	7,905	10,331	12,735	10,884	11,258	13,598	10,976	12,542	12,454	13,236		124,626
Employee Benefits	8,932	7,396	16,306	26,535	27,254	26,539	25,774	26,019	20,779	27,646	27,570	54,463		295,213
Supplies	11,817	31,096	34,500	22,478	44,735	4,978	61,510	15,764	1,131	2,330	11,362	2,654		244,355
Services	46,051	30,385	50,955	39,212	62,635	22,012	38,734	30,855	46,756	32,487	27,816	288,100		715,998
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Outgo	0	0	0	0	0	0	0	0	0	4,972	0	7,213		12,185
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (including Def Rev)	(36,816)	4,532	11,560	(14,421)	(29,177)	18,074	(24,038)	(5,755)	(9,814)	(4,699)	(2,399)	142,655		49,702
<b>TOTAL DISBURSEMENTS</b>	<b>59,519</b>	<b>83,337</b>	<b>148,608</b>	<b>140,288</b>	<b>174,250</b>	<b>133,550</b>	<b>162,492</b>	<b>133,148</b>	<b>121,629</b>	<b>126,922</b>	<b>128,496</b>	<b>585,090</b>		<b>1,997,329</b>
<b>D. NET CASH FLOW</b>	<b>3,497</b>	<b>(9,509)</b>	<b>2,467</b>	<b>(6,070)</b>	<b>23,999</b>	<b>6,383</b>	<b>105,719</b>	<b>(58,671)</b>	<b>(68,412)</b>	<b>(86,273)</b>	<b>(82,970)</b>	<b>(111,724)</b>		<b>(281,564)</b>
<b>E. ENDING CASH</b>	<b>577,241</b>	<b>567,732</b>	<b>570,199</b>	<b>564,129</b>	<b>588,128</b>	<b>594,511</b>	<b>700,230</b>	<b>641,559</b>	<b>573,147</b>	<b>486,874</b>	<b>403,904</b>	<b>292,180</b>		<b>292,180</b>

**NORTHERN UNITED CHARTER SCHOOL**  
**PROJECTED MONTHLY CASH FLOWS**  
**2021-22 2nd Interim**  
**GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	DEFERRED	TOTAL
<b>A. BEGINNING CASH</b>	682,254	682,802	670,528	660,949	647,770	641,989	642,727	653,780	644,695	654,194	616,880	612,456	558,048	682,254
<b>B. RECEIPTS</b>														
Revenue Limit:														
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF	71,102	71,102	134,634	127,982	127,982	134,633	127,982	124,422	131,216	124,422	124,422	167,565		1,467,464
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	0	0	4,628	1,130	2,669	0	27,746	0	262	14,693	0	7,427		58,555
Other State Revenues	0	0	0	0	1,594	0	16,338	0	0	2,754	0	5,409		26,095
Other Local Revenues	0	0	0	189	36,701	90	184	90	90	2,991	90	8,218		48,643
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	(10,812)	0	0	(1,714)	0	0	1,714	0	0	(50,114)	0	342,716	0	281,790
<b>TOTAL RECEIPTS</b>	<b>60,290</b>	<b>71,102</b>	<b>139,262</b>	<b>127,587</b>	<b>168,946</b>	<b>134,723</b>	<b>173,964</b>	<b>124,512</b>	<b>131,568</b>	<b>94,746</b>	<b>124,512</b>	<b>531,335</b>	<b>0</b>	<b>1,882,547</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salary	26,361	4,657	27,615	56,631	56,545	51,498	49,673	53,116	52,241	52,083	52,133	77,422		559,975
Classified Salary	3,397	5,310	7,905	10,331	12,735	10,884	11,258	13,598	10,976	12,542	12,454	13,236	0	124,626
Employee Benefits	8,932	7,396	16,306	26,535	27,254	26,539	25,774	26,019	20,779	27,646	27,570	54,463		295,213
Supplies	11,817	31,096	34,500	22,478	44,735	4,978	61,510	15,764	1,131	2,330	11,362	2,654	0	244,355
Services	46,051	30,385	50,955	39,212	62,635	22,012	38,734	30,855	46,756	32,487	27,816	288,100	0	715,998
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	4,972	0	7,213		12,185
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (including Def Rev)	(36,816)	4,532	11,560	(14,421)	(29,177)	18,074	(24,038)	(5,755)	(9,814)	0	(2,399)	142,655	0	54,401
<b>TOTAL DISBURSEMENTS</b>	<b>59,742</b>	<b>83,376</b>	<b>148,841</b>	<b>140,766</b>	<b>174,727</b>	<b>133,985</b>	<b>162,911</b>	<b>133,597</b>	<b>122,069</b>	<b>132,060</b>	<b>128,936</b>	<b>585,743</b>	<b>0</b>	<b>2,006,753</b>
<b>D. NET CASH FLOW</b>	<b>548</b>	<b>(12,274)</b>	<b>(9,579)</b>	<b>(13,179)</b>	<b>(5,781)</b>	<b>738</b>	<b>11,053</b>	<b>(9,085)</b>	<b>9,499</b>	<b>(37,314)</b>	<b>(4,424)</b>	<b>(54,408)</b>	<b>0</b>	<b>(124,206)</b>
<b>E. ENDING CASH</b>	<b>682,802</b>	<b>670,528</b>	<b>660,949</b>	<b>647,770</b>	<b>641,989</b>	<b>642,727</b>	<b>653,780</b>	<b>644,695</b>	<b>654,194</b>	<b>616,880</b>	<b>612,456</b>	<b>558,048</b>	<b>558,048</b>	<b>558,048</b>

2021/22 2nd Interim

**NORTHERN UNITED CHARTER SCHOOL  
PROJECTED MONTHLY CASH FLOWS  
2021-22 2nd Interim with Deferrals  
GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	DEFERRED	TOTAL
<b>A. BEGINNING CASH</b>	292,180	292,728	280,454	270,875	257,696	251,915	252,653	263,706	201,792	130,580	12,555	(72,580)	(207,699)	292,180
<b>B. RECEIPTS</b>														
Revenue Limit:														
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LCFF	71,102	71,102	134,634	127,982	127,982	134,633	127,982	124,422	131,216	124,422	124,422	167,565		1,467,464
Other - Deferrals	0	0	0	0	0	0	0	(52,829)	(80,711)	(80,711)	(80,711)	(80,711)		(375,673)
Federal Revenues	0	0	4,628	1,130	2,669	0	27,746	0	262	14,693	0	7,427		58,555
Other State Revenues	0	0	0	0	1,594	0	16,338	0	0	2,754	0	5,409		26,095
Other Local Revenues	0	0	0	189	36,701	90	184	90	90	2,991	90	8,218		48,643
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
Deferred Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Receivables	(10,812)	0	0	(1,714)	0	0	1,714	0	0	(50,114)	0	342,716	0	281,790
<b>TOTAL RECEIPTS</b>	<b>60,290</b>	<b>71,102</b>	<b>139,262</b>	<b>127,587</b>	<b>168,946</b>	<b>134,723</b>	<b>173,964</b>	<b>71,683</b>	<b>50,857</b>	<b>14,035</b>	<b>43,801</b>	<b>450,624</b>	<b>0</b>	<b>1,506,874</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salary	26,361	4,657	27,615	56,631	56,545	51,498	49,673	53,116	52,241	52,083	52,133	77,422		559,975
Classified Salary	3,397	5,310	7,905	10,331	12,735	10,884	11,258	13,598	10,976	12,542	12,454	13,236	0	124,626
Employee Benefits	8,932	7,396	16,306	26,535	27,254	26,539	25,774	26,019	20,779	27,646	27,570	54,463		295,213
Supplies	11,817	31,096	34,500	22,478	44,735	4,978	61,510	15,764	1,131	2,330	11,362	2,654	0	244,355
Services	46,051	30,385	50,955	39,212	62,635	22,012	38,734	30,855	46,756	32,467	27,816	288,100	0	715,998
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Outgo	0	0	0	0	0	0	0	0	0	4,972	0	7,213		12,185
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (including Def Rev)	(36,816)	4,532	11,560	(14,421)	(29,177)	18,074	(24,038)	(5,755)	(9,814)	0	(2,399)	142,655	0	54,401
<b>TOTAL DISBURSEMENTS</b>	<b>59,742</b>	<b>83,376</b>	<b>148,841</b>	<b>140,766</b>	<b>174,727</b>	<b>133,985</b>	<b>162,911</b>	<b>133,597</b>	<b>122,069</b>	<b>132,060</b>	<b>128,936</b>	<b>585,743</b>	<b>0</b>	<b>2,006,753</b>
<b>D. NET CASH FLOW</b>	<b>548</b>	<b>(12,274)</b>	<b>(9,579)</b>	<b>(13,179)</b>	<b>(5,781)</b>	<b>738</b>	<b>11,053</b>	<b>(61,914)</b>	<b>(71,212)</b>	<b>(118,025)</b>	<b>(85,135)</b>	<b>(135,119)</b>	<b>0</b>	<b>(499,879)</b>
<b>E. ENDING CASH</b>	<b>292,728</b>	<b>280,454</b>	<b>270,875</b>	<b>257,696</b>	<b>251,915</b>	<b>252,653</b>	<b>263,706</b>	<b>201,792</b>	<b>130,580</b>	<b>12,555</b>	<b>(72,580)</b>	<b>(207,699)</b>	<b>(207,699)</b>	<b>(207,699)</b>

2021/22 2nd Interim

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,947,623.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	171,940.01
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	0.00
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 9200	7699 7651	0.00
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)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	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)				1,775,683.50



<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, Line C9)*		138.52
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,818.97
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,573,560.40	11,359.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,573,560.40	11,359.81
B. Required effort (Line A.2 times 90%)	1,416,204.36	10,223.83
C. Current year expenditures (Line I.E and Line II.B)	1,775,683.50	12,818.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

**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) 2,473.60
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) 972,614.14

**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) 0.25%

**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)	91,992.47
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, times Part I, Line C)	179.92
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)	410.00
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)	92,582.39
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	92,582.39

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,166,472.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	382,391.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,612.46
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)	1,500.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	13,000.00
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)	0.00
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)	71,789.66
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)	163,590.00
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)	1,839,355.96

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
 (For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.03%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
 (Line A10 divided by Line B19) 5.03%

**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>	<u>92,582.39</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<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 (3.88%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.88%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<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>	<u>0.00</u>

Approved indirect cost rate: 3.88%  
 Highest rate used in any program: 3.88%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
62	3010	50,887.80	1,693.20	3.33%
62	4035	11,600.00	450.08	3.88%
62	4126	2,859.00	110.93	3.88%
62	4127	9,657.81	342.19	3.54%
62	6500	119,221.18	4,586.98	3.85%

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Second Interim  
2020-21 Projected Totals  
Technical Review Checks

Northern United - Siskiyou Charter  
Siskiyou County Office of Education

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**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

LCFF Calculator Universal Assumptions					
Northern United - Siskiyou Charter School					2/3/2021
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>					
COLA & Augmentation	3.70%	3.26%	0.00%	3.84%	2.98%
Base Grant Proration Factor	-	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	-	0.00%	0.00%	0.00%
Base Grant	1,101,899	1,191,677	1,191,677	1,136,591	1,123,616
Grade Span Adjustment	33,859	36,131	36,131	41,660	44,869
Supplemental Grant	192,465	202,810	199,175	196,367	205,093
Concentration Grant	82,797	96,752	96,752	92,847	92,077
Add-ons	-	-	-	-	-
<b>Total Target</b>	<b>1,411,020</b>	<b>1,527,370</b>	<b>1,523,735</b>	<b>1,467,465</b>	<b>1,465,655</b>
<b>Transition Components:</b>					
Target	\$ 1,411,020	\$ 1,527,370	\$ 1,523,735	\$ 1,467,465	\$ 1,465,655
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	1,619,598	1,676,857	1,676,857	1,587,397	1,531,106
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,411,020</b>	<b>\$ 1,527,370</b>	<b>\$ 1,523,735</b>	<b>\$ 1,467,465</b>	<b>\$ 1,465,655</b>
<b>Components of LCFF By Object Code</b>					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,384,262	\$ 1,499,666	\$ 1,496,031	\$ 1,441,239	\$ 1,440,359
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	26,758	27,704	27,704	26,226	25,296
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 1,411,020</b>	<b>\$ 1,527,370</b>	<b>\$ 1,523,735</b>	<b>\$ 1,467,465</b>	<b>\$ 1,465,655</b>
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,411,020</b>	<b>\$ 1,527,370</b>	<b>\$ 1,523,735</b>	<b>\$ 1,467,465</b>	<b>\$ 1,465,655</b>
<b>EPA Details</b>					
% of Adjusted Revenue Limit - Annual	30.74345708%	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	30.50770954%	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 26,758	\$ 27,704	\$ 27,704	\$ 26,226	\$ 25,296
<b>8012 - EPA, Current Year Receipt</b>					
(P-2 plus Current Year Accrual)	26,758	27,704	27,704	26,226	25,296
<b>8019 - EPA, Prior Year Adjustment</b>					
(P-A less Prior Year Accrual)	-	-	-	-	-
<b>Accrual (from Assumptions)</b>	-	-	-	-	-



<b>Summary of Student Population</b>					
	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>					
Enrollment	131	139	164	141	136
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>131</i>	<i>139</i>	<i>164</i>	<i>141</i>	<i>136</i>
Unduplicated Pupil Count	111	112	129	129	129
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>111</i>	<i>112</i>	<i>129</i>	<i>129</i>	<i>129</i>
Rolling %, Supplemental Grant	84.7300%	82.5900%	81.1100%	83.3300%	87.7600%
Rolling %, Concentration Grant	69.5800%	70.7600%	70.7600%	70.7600%	70.7600%
<b>FUNDED ADA</b>					
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	25.55	23.61	23.61	36.27	39.99
Grades 4-6	28.61	25.10	25.10	28.83	25.11
Grades 7-8	19.92	18.95	18.95	20.46	20.46
Grades 9-12	59.71	70.86	70.86	45.57	40.92
<b>Total Adjusted Base Grant ADA</b>	<b>133.79</b>	<b>138.52</b>	<b>138.52</b>	<b>131.13</b>	<b>126.48</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>133.79</b>	<b>138.52</b>	<b>138.52</b>	<b>131.13</b>	<b>126.48</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	25.55	23.61	23.61	36.27	39.99
Grades 4-6	28.61	25.10	25.10	28.83	25.11
Grades 7-8	19.92	18.95	18.95	20.46	20.46
Grades 9-12	59.71	70.86	70.86	45.57	40.92
<b>Total Actual ADA</b>	<b>133.79</b>	<b>138.52</b>	<b>138.52</b>	<b>131.13</b>	<b>126.48</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

<b>LCAP Percentage to Increase or Improve Services</b>					
	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentr	275,262 \$	299,562 \$	295,927 \$	289,214 \$	297,170
Current year Percentage to Increase or Improve Se	24.24%	24.40%	24.10%	24.55%	25.43%

**2012-13 REVENUE LIMIT DATA**

Line	CDE Exhibit		Annual Certific.	Adjustments	12-13 RL DATA
<b>School District per ADA Calculations</b>					
<b>2012-13 ADA for Rates</b>					
A-1	2012-13 Adj DI RL /ADA Rate	Revenue Limit ADA (Excl NSS)	-		-
A-2	2012-13 Adj DI RL /ADA Rate	Charter School Block Grant Offset ADA	-		-
A-3	2012-13 Adj DI RL /ADA Rate	Necessary Small School ADA	-		-
A-4	2012-13 Adj DI RL /ADA Rate	Total District ADA (A-1 - A-2 + A-3)	-	-	-
<b>2012-13 Revenue Limit Data Elements</b>					
B-1	2012-13 Adj DI RL /ADA Rate	Base Revenue Limit per ADA (excl Add-ons)	\$ -		\$ -
B-2	2012-13 Adj DI RL /ADA Rate	Meals/BTSA/Adj Add-on per ADA (AB851)	\$ -		\$ -
B-3	2012-13 Adj DI RL /ADA Rate	Total Undef. BRL/ADA and AB951 Adj (B-1 + B-2)	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (subject to deficit)</b>					
B-4	2012-13 Adj DI RL /ADA Rate	Special Revenue Limit Adjustments	\$ -		\$ -
B-5	2012-13 Adj DI RL /ADA Rate	Center for Advance Research and Technology	\$ -		\$ -
B-6	2012-13 Adj DI RL /ADA Rate	All Charter District Revenue Limit Adjustment	\$ -		\$ -
B-7	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (B-4 + B-5 - B-6)	\$ -	\$ -	\$ -
<b>2012-13 Other Revenue Limit Funding and Adjustments (not subject to deficit)</b>					
B-8	2012-13 Adj DI RL /ADA Rate	Unemployment Insurance	\$ -		\$ -
B-9	2012-13 Adj DI RL /ADA Rate	PERS Safety Adjustment	\$ -		\$ -
B-10	2012-13 Adj DI RL /ADA Rate	SFUSD PERS Adjustment	\$ -		\$ -
B-11	2012-13 Adj DI RL /ADA Rate	PERS Adjustment	\$ -		\$ -
B-12	2012-13 Adj DI RL /ADA Rate	Total Other RL Fdg & Adj (Sum of B8:B10 - B11)	\$ -	\$ -	\$ -
B-13	2012-13 Adj DI RL /ADA Rate	Deficit Factor	0.77728	-	0.77728
<b>Calculated Rates per ADA</b>					
C-1	2012-13 Adj DI RL /ADA Rate	<b>Rate 1: Floor BRL Rate per ADA</b> Deficit BRL per ADA (B-3 * B-13)	\$ -		\$ -
C-2	2012-13 Adj DI RL /ADA Rate	<b>Rate 2: Floor Other BRL per ADA</b> Other RL per ADA (((B-7 * B-13) + B-12)/A-4)	\$ -		\$ -
C-3	2012-13 Adj DI RL /ADA Rate	<b>Rate 3: Minimum State Aid Funding per ADA</b> Adjusted RL per ADA for Min. State Aid ((((A-1 - A-2) * B-3) + B-7) * B-13) + B-12 / A-4)	\$ -		\$ -
B-11	School District LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for school districts without certified CDE principal apportionment exhibits)	\$ -		\$ -
<b>Necessary Small School Data</b>					
G-4	N/A	Necessary Small School Add-on Amount	\$ -		\$ -
G-4	Sch District Revenue Limit	Allowance for Necessary Small School (deficit)	\$ -		\$ -
<b>Historical information for School Districts in existence in 2012-13:</b>					
E-1	Sch District Revenue Limit	Total Revenue Limit	\$ -		\$ -
E-2	Sch District Revenue Limit	Local Revenue	\$ -		\$ -
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	\$ -		\$ -
<b>State Aid for Revenue Limit</b>					

**STATE FUNDING INCORPORATED INTO LCFF**

Northern United - Siskiyou Charter School (137372) - 2nd Interim 2020-21

2/3/21

**2012-13 CHARTER SCHOOL DATA**

**Charter School per ADA calculations**

**2012-13 Elements**

B-1	Charter School LCFF Transition Calculation	2012-13 General Purpose Funding	\$ -		\$ -
B-2	Charter School LCFF Transition Calculation	2012-13 Funded ADA	\$ -		\$ -

**2012-13 Calculated Floor Rates**

B-3	Charter School LCFF Transition Calculation	Base Floor Rate per ADA (B-1 / B-2)	\$ -	\$ -	\$ -
B-7	Charter School LCFF Transition Calculation	Categorical Program Entitlement Rate per ADA	\$ -		\$ -
B-9	Charter School LCFF Transition Calculation	Base Floor Rate per ADA - New Charter	\$ 12,106		\$ 12,105.52

**Other Calculated Rates per ADA**

B-11	Charter School LCFF Transition Calculation	Prior Year Cumulative Gap Rate (manual entry ONLY for charter school without certified CDE principal apportionment exhibits)	\$ -		\$ -
N/A	N/A	Minimum State Funding per ADA (B-1 / B-2)	\$ -	\$ -	\$ -

**Historical information for Charter Schools in existence in 2012-13**

B-5 EHS	Charter Block Grant (COE, EHS & SBC)	Adjusted Total			
B-3 COE		In Lieu of Property Taxes	-		-
E-5	Charter Block Grant (Unified)	Adjusted Total In Lieu of Property Taxes	-		-

**State Aid for Charter General Purpose Block Grant**

**BASIC AID DISTRICTS FAIR SHARE**

8.92%

	CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -		
	2013-14 Exhibit: 2012-13 Cat Program Entitle.				
A-50	Subsumed into LCFF	2012-13 Fair Share (2013-14 only)	\$ -		
		Adjusted 2012-13 Fair Share (2014-15 through full statewide implementation)			
A-51	Subsumed into LCFF	[E.C. 42238.03(a)(2)(B)]	-		

**STATE FUNDING INCORPORATED INTO LCFF**

Northern United - Siskiyou Charter School (137372) - 2nd Interim 2020-21

2/3/21

**CATEGORICAL FUNDING REPEALED WITH LCFF**

Exhibit	Title	2012-13 Deficited	
<b>2012-13 Categorical Programs Entitlements Subsumed into LCFF (2015-16 P-1 Certification)</b>			
A-1	Remedial Program	-	-
A-2	Retained and Recommended for Retention	-	-
A-3	Low STAR Score and At Risk of Retention	-	-
A-4	Core Academic Program	-	-
A-5	Regional Occupational Centers/Programs	-	-
A-6	County Offices of Education Fiscal Oversight	-	-
A-7	Middle and High School Counseling	-	-
A-8	Pupil Transportation	-	-
A-8	Pupil Transportation - AB 104 adjustment	-	-
A-9	Small District/COE Bus Replacement	-	-
A-10	Gifted and Talented Education	-	-
A-11	Economic Impact Aid	-	-
A-12	Math and Reading Professional Development	-	-
A-13	Math and Reading Professional Development - English Learners	-	-
A-14	Administrator Training Program	-	-
A-15	Adult Education	-	-
A-16	Education Technology - California Technology Assistance Project	-	-
A-17	Education Technology - Statewide Education Technology Services	-	-
A-18	Deferred Maintenance	-	-
A-19	Instructional Materials Fund Realignment Program	-	-
A-20	Community Day School Additional Funding	-	-
A-21	Bilingual Teacher Training	-	-
A-22	Peer Assistance and Review	-	-
A-23	Reader Services for Blind Teachers	-	-
A-24	National Board Certification for Teachers	-	-
A-25	California School Age Families Education	-	-
A-26	California High School Exit Exam Intensive Instruction	-	-
A-27	Teacher Dismissal Apportionments	-	-
A-28	Community Based English Tutoring	-	-
A-29	School Safety and Violence Prevention	-	-
A-30	Class Size Reduction Grade 9	-	-
A-31	International Baccalaureate Diploma Program	-	-
A-32	Advance Placement Fee Reimbursement	-	-
A-33	Pupil Retention Block Grant	-	-
A-34	Teacher Credentialing Block Grant	-	-
A-35	Teacher Credentialing Block Grant Regional Support	-	-
A-36	Professional Development Block Grant	-	-
A-37	Targeted Instructional Improvement Block Grant	-	-
A-38	School and Library Improvement Block Grant	-	-
A-39	School Safety Competitive Block Grant	-	-
A-40	School Safety Competitive Block Grant (Prov 1)	-	-
A-41	Physical Education Teacher Incentive Program	-	-
A-42	Arts and Music Block Grant	-	-
A-43	Williams County Oversight	-	-
A-44	Valenzuela County Oversight	-	-
A-45	Certificated Staff Mentoring	-	-
A-46	Child Oral Health Assessments	-	-
A-47	Standards for Preparation and Licensing of Teachers	-	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	-
A-49	Class Size Reduction Grades K - 3	-	-
A-53	Charter School Categorical Block Grant	-	-
A-54	Charter School In-Lieu of Economic Impact Aid	-	-
A-55	New Charter Supplemental Categorical Block Grant	-	-
A-8	Pupil Transportation (Manual Adjustment)		
A-9	Small District/COE Bus Replacement (Manual Adjustment)		
A-37	Targeted Instructional Improvement Block Grant (Manual Adjustment)		
	OTHER MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS		
	<b>Total Categorical Program Funding incorporated into LCFF</b>	-	-
	<b>Total Categorical Program Funding before Section 12.42 reduction</b>		
	<b>Categorical funding per ADA incorporated into ERT</b>		
		District	Charter
<b>TOTAL STATE AID</b>		-	-
<b>TOTAL ENTITLEMENT (RI/BG + CATEGORICALS LESS FAIR SHARE)</b>		-	-
<b>TOTAL ENTITLEMENT PER ADA</b>		-	-

**Charter School Data Elements required to calculate the LCFF**  
**Northern United - Siskiyou Charter School (137372) - 2nd Interim 2020-21**

2/3/21

		2019-20	2020-21	2021-22	2022-23
COLA & Augmentation		3.26%	0.00%	3.84%	2.98%
GAP Funding rate		100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	I-4 F-6 / F-7	-			
Statewide 90th percentile rate		---	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

Charter School:		2019-20	2020-21	2021-22	2022-23
Enrollment	A-1, A-2, A-3	139	164	141	136
Unduplicated Pupil Count	B-1, B-2, B-3	112	129	129	129
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage		80.58%	78.66%	91.49%	94.85%
Unduplicated Pupil Percentage (%)		82.59%	81.11%	83.33%	87.76%

**Concentration Grant Funding Limitation: District of Physical Location**

*Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.*

		2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Percentage (%)	D-3 / H-3	70.76%	70.76%	70.76%	70.76%
Unduplicated Pupil Percentage: Supplemental Grant		82.59%	81.11%	83.33%	87.76%
Unduplicated Pupil Percentage: Concentration Grant		70.76%	70.76%	70.76%	70.76%

**AVERAGE DAILY ATTENDANCE (ADA)**

*Enter P2 Data - Note: Charter School ADA is always funded on Current Year*

		2019-20	2020-21	2021-22	2022-23
Grades TK-3	B-1	23.61	23.61	36.27	39.99
Grades 4-6	B-2	25.10	25.10	28.83	25.11
Grades 7-8	B-3	18.95	18.95	20.46	20.46
Grades 9-12	B-4	70.86	70.86	45.57	40.92
SUBTOTAL ADA		138.52	138.52	131.13	126.48
<b>RATIO: ADA to Enrollment</b>		1.00	0.84	0.93	0.93

**OTHER LCFF TRANSITION INFORMATION**

Miscellaneous Adjustments	H-2	E-1	-			
Minimum State Aid Adjustments	J-4	G-2	-			
Funded Based on Target Formula		True/False	TRUE	TRUE	TRUE	TRUE

**K-3 Grade Span Adjustment Funding Determination**

Northern United - Siskiyou Charter School (137372) - 2nd Interim 202

2/3/21

*Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.*

	2012-13	2019-20	2020-21	2021-22	2022-23
Target class size		24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise
Current		100.00%	100.00%	100.00%	100.00%
May Revise		100.00%	100.00%	100.00%	100.00%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**TK-3 Class Size - Progress toward target**

School Site					
Average Class Size		8	11	10	11
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**TK-3 Class Size - Progress toward target**

School Site					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**TK-3 Class Size - Progress toward target**

School Site					
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**NECESSARY SMALL SCHOOLS (NSS)**

o include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to member to allow display of total LCFF funded ADA. Similarly the base grant and grade span adjustment grants generated by NSS ADA are returned to the Target allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

**NSS Allowance & Add-on per ADA**

i on the combination of ADA and the number of full-time teachers (for elementary schools) or the number of certificated employees (for high schools), whichever allowance amounts shown in the following tables reflect the COLA & Augmentation for each year.

Single School Elementary Districts with ADA of < 97  
Districts with <2,501 ADA & Elem. Schools <97 ADA

ADA	Teacher FTE	2018-19	2019-20	2020-21	2021-22	2022-23
COLA		3.70%	3.26%	0.00%	3.84%	2.98%
Proration Factor			0.00%	0.00%	0.00%	0.00%
1 - 24	1	158,725	163,900	163,900	170,200	175,275
25 - 48	2	317,450	327,800	327,800	340,400	350,550
49 - 72	3	476,175	491,700	491,700	510,600	525,825
73 - 96	4	634,900	655,600	655,600	680,800	701,100

Districts with <2,501 ADA maintaining necessary small high schools

ADA	Teacher FTE	2018-19	2019-20	2020-21	2021-22	2022-23
COLA		3.70%	3.26%	0.00%	3.84%	2.98%
Proration Factor			0.00%	0.00%	0.00%	0.00%
1 - 19	1	128,845	133,045	133,045	138,155	142,270
1 - 19	2	257,690	266,090	266,090	276,310	284,540
1 - 19	3	386,535	399,135	399,135	414,465	426,810
20 - 38	4	515,380	532,180	532,180	553,950	575,720
39 - 57	5	644,225	668,270	668,270	695,730	723,630
58 - 71	6	773,070	803,805	803,805	835,610	867,415
72 - 86	7	901,915	939,525	939,525	975,385	1,011,245
87 - 100	8	1,030,760	1,075,670	1,075,670	1,119,530	1,163,390
101 - 114	9	1,159,605	1,211,785	1,211,785	1,263,645	1,315,505
115 - 129	10	1,288,450	1,347,900	1,347,900	1,409,480	1,471,060
130 - 143	11	1,417,295	1,484,155	1,484,155	1,553,955	1,623,755
144 - 171	12	1,546,140	1,620,420	1,620,420	1,698,180	1,775,940
172 - 210	13	1,674,985	1,759,685	1,759,685	1,847,445	1,936,205
211 - 248	14	1,803,830	1,898,380	1,898,380	1,996,140	2,093,895
249 - 286	15	1,932,675	2,037,030	2,037,030	2,138,890	2,240,645

	2018-19	2019-20	2020-21	2021-22	2022-23
COLA	3.70%	3.26%	0.00%	3.84%	2.98%
Proration Factor		0.00%	0.00%	0.00%	0.00%
NSS Add-On per ADA	\$ -	\$ -	\$ -	\$ -	\$ -

**Necessary Small Schools ADA**

Enter current year P2 NSS ADA, FTE and funding selection:

School name will auto populate for schools that have been certified as NSS.

Enter current and prior year ADA for each school that is eligible to be funded as a Necessary Small Sch.

**1 NSS #1**

	2018-19 P2 ADA		2019-20 P2 ADA		2020-21 P2 ADA		2021-22 P2 ADA		2022-23 P2 ADA	
Grades TK-3 A-1	-	-	-	-	-	-	-	-	-	-
Grades 4-6 A-2	-	-	-	-	-	-	-	-	-	-
Grades 7-8 A-3	-	-	-	-	-	-	-	-	-	-
Grades 9-12 B-1	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-
Number of FTE A-5 & B-2	-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-
NSS Add-on	-	-	-	-	-	-	-	-	-	-
<b>Total NSS Allowance</b>	-	-	-	-	-	-	-	-	-	-

**NECESSARY SMALL SCHOOLS (NSS)**

	2018-19 P2 ADA		2019-20 P2 ADA		2020-21 P2 ADA		2021-22 P2 ADA		2022-23 P2 ADA	
Grades TK-3 A-1										
Grades 4-6 A-2										
Grades 7-8 A-3										
Grades 9-12 B-1										
<b>TOTAL</b>										
Number of FTE A-5 & B-2										
Is this school eligible for NSS funding?	Eligible		Eligible		Eligible		Eligible		Eligible	
Type of school	Not NSS		Not NSS		Not NSS		Not NSS		Not NSS	
Best funding option calculated is:	LCFF		LCFF		LCFF		LCFF		LCFF	
Select funding method:	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level										
NSS Allowance										
NSS Add-on										
<b>Total NSS Allowance</b>										
Grades TK-3 A-1										
Grades 4-6 A-2										
Grades 7-8 A-3										
Grades 9-12 B-1										
<b>TOTAL</b>										
Number of FTE A-5 & B-2										
Is this school eligible for NSS funding?	Eligible		Eligible		Eligible		Eligible		Eligible	
Type of school	Not NSS		Not NSS		Not NSS		Not NSS		Not NSS	
Best funding option calculated is:	LCFF		LCFF		LCFF		LCFF		LCFF	
Select funding method:	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level										
NSS Allowance										
NSS Add-on										
<b>Total NSS Allowance</b>										
Grades TK-3 A-1										
Grades 4-6 A-2										
Grades 7-8 A-3										
Grades 9-12 B-1										
<b>TOTAL</b>										
Number of FTE A-5 & B-2										
Is this school eligible for NSS funding?	Eligible		Eligible		Eligible		Eligible		Eligible	
Type of school	Not NSS		Not NSS		Not NSS		Not NSS		Not NSS	
Best funding option calculated is:	LCFF		LCFF		LCFF		LCFF		LCFF	
Select funding method:	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level										
NSS Allowance										
NSS Add-on										
<b>Total NSS Allowance</b>										
Grades TK-3 A-1										
Grades 4-6 A-2										
Grades 7-8 A-3										
Grades 9-12 B-1										
<b>TOTAL</b>										
Number of FTE A-5 & B-2										
Is this school eligible for NSS funding?	Eligible		Eligible		Eligible		Eligible		Eligible	
Type of school	Not NSS		Not NSS		Not NSS		Not NSS		Not NSS	
Best funding option calculated is:	LCFF		LCFF		LCFF		LCFF		LCFF	
Select funding method:	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level										
NSS Allowance										
NSS Add-on										
<b>Total NSS Allowance</b>										



**NECESSARY SMALL SCHOOLS (NSS)**

**Funded P2 NSS ADA and NSS Allowances**

	2018-19		2019-20		2020-21		2021-22		2022-23	
	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
Grades TK-3	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
<b>P2 NSS ADA</b>	-	-	-	-	-	-	-	-	-	-
<b>Total NSS Allowances</b>	-	-	-	-	-	-	-	-	-	-

*the sum of prior year NSS allowances or the sum of current year NSS allowances. The same Necessary Small Schools in the District. The P2 NSS ADA that matches how Necessary Small or current year, is shown below.*

	2018-19	2019-20	2020-21	2021-22	2022-23
Funding based on					
TOTAL Funded ADA	Funded NSS	Funded NSS	Funded NSS	Funded NSS	Funded NSS
TARGET Total NSS Allowance	Current year	Current year	Current year	Current year	Current year

**Exclude: LCFF Adjusted Base Funding for NSS ADA**

*grade span amounts are calculated for all district ADA (LCFF ADA and funded NSS ADA), then in the base and grade span amount for NSS ADA (funded NSS ADA x base & grade span per ADA).*

	Rate	2018-19	Rate	2019-20	Rate	2020-21	Rate	2021-22	Rate	2022-23
<b>NSS ADA:</b>										
Grades TK-3	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										
<b>Base Funding:</b>										
Grades TK-3	7,459	-	7,702	-	7,702	-	7,998	-	8,236	-
Grades 4-6	7,571	-	7,818	-	7,818	-	8,118	-	8,360	-
Grades 7-8	7,796	-	8,050	-	8,050	-	8,359	-	8,608	-
Grades 9-12	9,034	-	9,329	-	9,329	-	9,687	-	9,976	-
<b>Total</b>										
<b>Grade Span Funding:</b>										
Grades TK-3	776	-	801	-	801	-	832	-	857	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	235	-	243	-	243	-	252	-	259	-
<b>Total</b>										
<b>Total Exclusion: LCFF Adjusted Base Funding for NSS</b>										
Grades TK-3	-	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										

**Total NSS Allowance in LCFF Floor**

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Allowances at 12-13 levels before deficit</b>					
NSS #1	-	-	-	-	-
NSS #2	-	-	-	-	-
NSS #3	-	-	-	-	-
NSS #4	-	-	-	-	-
NSS #5	-	-	-	-	-
<b>Floor NSS Allowances</b>	-	-	-	-	-
12-13 NSS Add-on per ADA	-	-	-	-	-
12-13 NSS Add-on per ADA (deficit)	-	-	-	-	-
<b>Add-on Allowance (deficit)</b>					
NSS #1	Funded ADA	Funded ADA	Funded ADA	Funded ADA	Funded ADA
NSS #2	-	-	-	-	-
NSS #3	-	-	-	-	-
NSS #4	-	-	-	-	-
NSS #5	-	-	-	-	-
<b>Floor NSS Add-on total</b>	-	-	-	-	-
<b>TOTAL FLOOR NSS BAND ALLOWANCE</b>	-	-	-	-	-

Northern United - Siskiyou Charter School (137372) - 2nd Int							44230		v21.2a			
LOCAL CONTROL FUNDING FORMULA							2019-20		2020-21			
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2019-20	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2020-21
	3.260%	0.00%	82.59%	70.76%	0.000%		0.00%	81.11%	70.76%			
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	23.61	7,702	801	1,405	670	249,736	23.61	7,702	801	1,379	670	249,142
Grades 4-6	25.10	7,818		1,291	616	244,108	25.10	7,818		1,268	616	243,528
Grades 7-8	18.95	8,050		1,330	634	189,766	18.95	8,050		1,306	634	189,314
Grades 9-12	70.86	9,329	243	1,581	754	843,757	70.86	9,329	243	1,553	754	841,749
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	138.52	1,191,677	36,131	202,810	96,752	1,527,370	138.52	1,191,677	36,131	199,175	96,752	1,523,735
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	1,527,370	-	-	-	-	-	1,523,735
Funded Based on Target Formula (based on prior year P-2 certification)	-	-	-	-	-	TRUE	-	-	-	-	-	TRUE
ECONOMIC RECOVERY TARGET PAYMENT												
CALCULATE LCFF FLOOR												
				12-13 Rate	19-20 ADA					12-13 Rate	20-21 ADA	
Current year Funded ADA times Base per ADA				12,105.52	138.52	1,676,857				12,105.52	138.52	1,676,857
Current year Funded ADA times Other RL per ADA				-	138.52	-				-	138.52	-
Necessary Small School Allowance at 12-13 rates				-	-	-				-	-	-
2012-13 Categoricals				-	-	-				-	-	-
Floor Adjustments				-	-	-				-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	138.52	-				-	138.52	-
Less Fair Share Reduction				-	-	-				-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ -	138.52	-				\$ -	138.52	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				-	-	1,676,857				-	-	1,676,857
CALCULATE LCFF PHASE-IN ENTITLEMENT												
LOCAL CONTROL FUNDING FORMULA TARGET						2019-20						2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR						1,527,370						1,523,735
LCFF Need (LCFF Target less LCFF Floor, if positive)						1,676,857						1,676,857
Current Year Gap Funding					100.00%	-					100.00%	-
ECONOMIC RECOVERY PAYMENT						-						-
Miscellaneous Adjustments						-						-
LCFF Entitlement before Minimum State Aid provision						1,527,370						1,523,735
CALCULATE STATE AID												
Transition Entitlement						1,527,370						1,523,735
Local Revenue (Including RDA)						-						-
Gross State Aid						1,527,370						1,523,735
CALCULATE MINIMUM STATE AID												
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	19-20 ADA	N/A				12-13 Rate	20-21 ADA	N/A
2012-13 NSS Allowance (deficit)				-	138.52	-				-	138.52	-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In Lieu						-						-
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13						-						-
Charter Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						-						-
Proration Factor						-						0.00%
Minimum State Aid Guarantee						-						-
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Target Base (2019-20 forward)						1,527,370						1,523,735
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						1,527,370						1,523,735
Additional State Aid (Additional SA)												
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,527,370						1,523,735
CHANGE OVER PRIOR YEAR				8.25%	116,350					-0.24%	(3,635)	
LCFF Entitlement PER ADA						11,026						11,000
PER ADA CHANGE OVER PRIOR YEAR				4.54%	479					-0.24%	(26)	
BASIC AID STATUS (school districts only)												
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2019-20				Increase		2020-21
State Aid				8.25%	116,350	1,527,370				-0.24%	(3,635)	1,523,735
Property Taxes net of in-lieu				0.00%	-	-				0.00%	-	-
Charter In-Lieu Taxes				0.00%	-	-				0.00%	-	-
LCFF pre COE, Choice, Supp				8.25%	116,350	1,527,370				-0.24%	(3,635)	1,523,735

Northern United - Siskiyou Charter School (137372) - 2nd Int						
LOCAL CONTROL FUNDING FORMULA						2021-22
<b>CALCULATE LCFF TARGET</b>						
Unduplicated as % of Enrollment	COIA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2021-22
	3.840%		0.00%	83.33%	70.76%	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	36.27	7,998	832	1,472	696	398,876
Grades 4-6	28.83	8,118		1,353	640	291,490
Grades 7-8	20.46	8,359		1,393	659	213,005
Grades 9-12	45.57	9,687	252	1,656	783	564,094
Subtract NSS						-
NSS Allowance						-
TOTAL BASE	131.13	1,136,591	41,660	196,367	92,847	1,467,465
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,467,465
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
<b>CALCULATE LCFF FLOOR</b>						
				12-13 Rate	21-22 ADA	
Current year Funded ADA times Base per ADA				12,105.52	131.13	1,587,397
Current year Funded ADA times Other RL per ADA					131.13	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					131.13	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$	131.13	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,587,397
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>						
						2021-22
LOCAL CONTROL FUNDING FORMULA TARGET						1,467,465
LOCAL CONTROL FUNDING FORMULA FLOOR						1,587,397
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						1,467,465
<b>CALCULATE STATE AID</b>						
Transition Entitlement						1,467,465
Local Revenue (Including RDA)						-
Gross State Aid						1,467,465
<b>CALCULATE MINIMUM STATE AID</b>						
				12-13 Rate	21-22 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA					131.13	-
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						-
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						-
Proration Factor						0.00%
Minimum State Aid Guarantee						-
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
Local Control Funding Formula Target Base (2019-20 forward)						1,467,465
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						1,467,465
<b>Additional State Aid (Additional SA)</b>						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,467,465
CHANGE OVER PRIOR YEAR				-3.69%	(56,270)	
LCFF Entitlement PER ADA						11,191
PER ADA CHANGE OVER PRIOR YEAR				1.74%	191	
BASIC AID STATUS (school districts only)						-
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
				Increase		2021-22
State Aid				-3.69%	(56,270)	1,467,465
Property Taxes net of in-lieu				0.00%	-	-
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				-3.69%	(56,270)	1,467,465

Northern United - Siskiyou Charter School (137372) - 2nd Int		41230	v21.2a			
<b>LOCAL CONTROL FUNDING FORMULA</b>		<b>2022-23</b>				
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage	2022-23	
	2.980%		0.00%	87.76%	70.76%	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	39.99	8,236	857	1,596	717	456,107
Grades 4-6	25.11	8,360		1,467	659	263,306
Grades 7-8	20.46	8,608		1,511	678	220,910
Grades 9-12	40.92	9,976	259	1,796	807	525,330
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	126.48	1,123,616	44,869	205,093	92,077	1,465,655
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,465,655
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-
CALCULATE LCFF FLOOR						
			12-13 Rate	22-23 ADA		
Current year Funded ADA times Base per ADA			12,105.52	126.48		1,531,106
Current year Funded ADA times Other RL per ADA			-	126.48		-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						-
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				126.48		-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$	126.48		-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,531,106
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2022-23
LOCAL CONTROL FUNDING FORMULA TARGET						1,465,655
LOCAL CONTROL FUNDING FORMULA FLOOR						1,531,106
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						1,465,655
CALCULATE STATE AID						
Transition Entitlement						1,465,655
Local Revenue (including RDA)						-
Gross State Aid						1,465,655
CALCULATE MINIMUM STATE AID						
			12-13 Rate	22-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			-	126.48		-
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						-
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13						-
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						-
Proration Factor						0.00%
Minimum State Aid Guarantee						-
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Target Base (2019-20 forward)						1,465,655
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						1,465,655
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						1,465,655
CHANGE OVER PRIOR YEAR					-0.12%	(1,810)
LCFF Entitlement PER ADA						11,588
PER ADA CHANGE OVER PRIOR YEAR					3.55%	397
BASIC AID STATUS (school districts only)						-
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2022-23
State Aid			-0.12%	(1,810)		1,465,655
Property Taxes net of in-lieu			0.00%	-		-
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			-0.12%	(1,810)		1,465,655

## EDUCATION PROTECTION ACCOUNT

Certification:	Est. Annual	2020-21	2021-22	2022-23
	2019-20			
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>				
A-1 Total ADA for EPA Minimum	138.52	138.52	131.13	126.48
A-2 Minimum Funding per ADA	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	27,704	27,704	26,226	25,296
<b>EPA PROPORTIONATE SHARE CAP</b>				
Adjusted Total Revenue Limit	-	-	-	-
Current Year Adjusted NSS Allowance	-	-	-	-
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	-	-	-	-
B-13 Local Revenue/In-lieu of Property Taxes	-	-	-	-
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	-	-	-	-
<b>EPA PROPORTIONATE SHARE</b>				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	-	-	-	-
C-2 Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>	N/A	36.47280930%	19.00000000%	19.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	-	-	-	-
<b>EPA ENTITLEMENT</b>				
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3)	27,704	27,704	26,226	25,296
D-2 Miscellaneous Adjustments**	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	27,704	27,704	26,226	25,296
D-4 Prior Year Annual Adjustment	N/A	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	27,704	26,226	25,296
C-2 Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i>	16.08698870%	36.47280930%	19.00000000%	19.00000000%
Adjusted EPA Allocation <i>(used to calculate LCFF Revenue)</i>	N/A	27,704	26,226	25,296
<b>Calculation of Net State Aid before Minimum State Aid</b>				
Phase-In Entitlement	N/A	1,523,735	1,467,465	1,465,655
Less Property Taxes/In-Lieu	N/A	-	-	-
Gross State Aid	N/A	1,523,735	1,467,465	1,465,655
Less EPA Allocation	N/A	27,704	26,226	25,296
Net State Aid	N/A	1,496,031	1,441,239	1,440,359
<b>Minimum State Aid</b>				
Adjusted Total Revenue Limit	N/A	-	-	-
2012-13 Deficit NSS Allowance	N/A	-	-	-
Less Property Taxes/In-Lieu	N/A	-	-	-
Less EPA Allocation	N/A	27,704	26,226	25,296
Revenue Limit Minimum State Aid	N/A	-	-	-
Categorical Minimum State Aid	N/A	-	-	-
Minimum State Aid Guarantee before Proration	-	-	-	-
Proration	-	0.00%	0.00%	0.00%
Minimum State Aid Guarantee	N/A	-	-	-
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	N/A	-	-	-
LCFF State Aid	N/A	1,496,031	1,441,239	1,440,359
EPA in Excess to LCFF Funding	N/A	-	-	-

**LCAP Percentage to Increase or Improve Services:  
Summary Supplemental & Concentration Grant**

	2013-14	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		299,562	295,927	289,214	297,170
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils					
3. Difference [1] less [2]					
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate					
<i>GAP funding rate</i>					
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]&lt;0 then [1]) (for LCAP entry)</i>		299,562	295,927	289,214	297,170
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>		1,227,808	1,227,808	1,178,251	1,168,485
<i>LCFF Phase-In Entitlement</i>		1,527,370	1,523,735	1,467,465	1,465,655
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>		24.40%	24.10%	24.55%	25.43%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students.  
If Step 3a <= 0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding.

**SUE SERVICES**

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 299,562	\$ 295,927	\$ 289,214	\$ 297,170
Current year Percentage to Increase or Improve Services	24.40%	24.10%	24.55%	25.43%

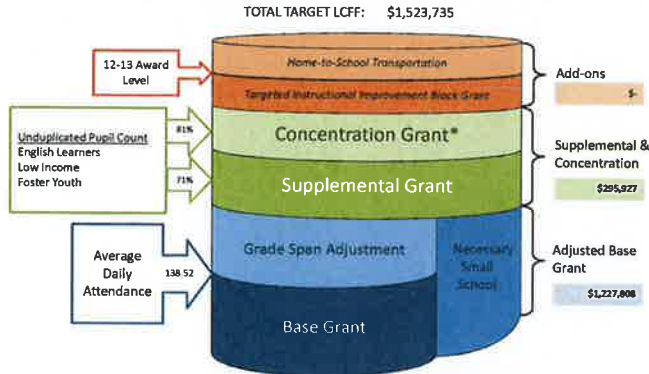
LOCAL CONTROL FUNDING FORMULA

NOTE: Charts provided on the Graphs tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FOMAT). The Graphs tab remains unprotected to allow editing for local standards.

Change the fiscal year here to update all of the charts and graphics on this page that only display a single fiscal year.

Components of LCFF Target Entitlement

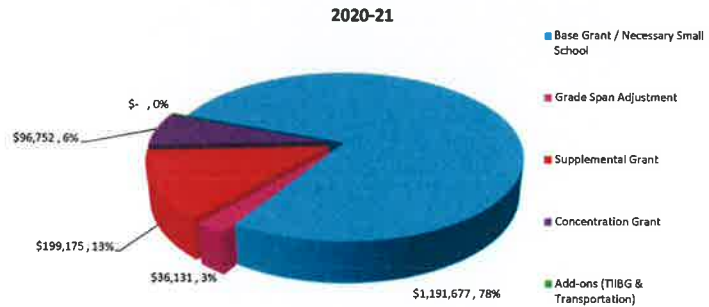
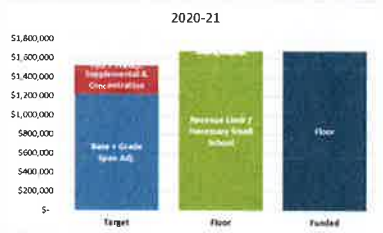
	2020-21	
Base Grant / Necessary Small School	\$ 1,191,677	138.52 ADA
Grade Span Adjustment	\$ 36,131	
Supplemental Grant	\$ 199,175	81%
Concentration Grant	\$ 96,752	71%
Add-ons (TIIG & Transportation)	\$ -	
<b>Total</b>	<b>\$ 1,523,735</b>	



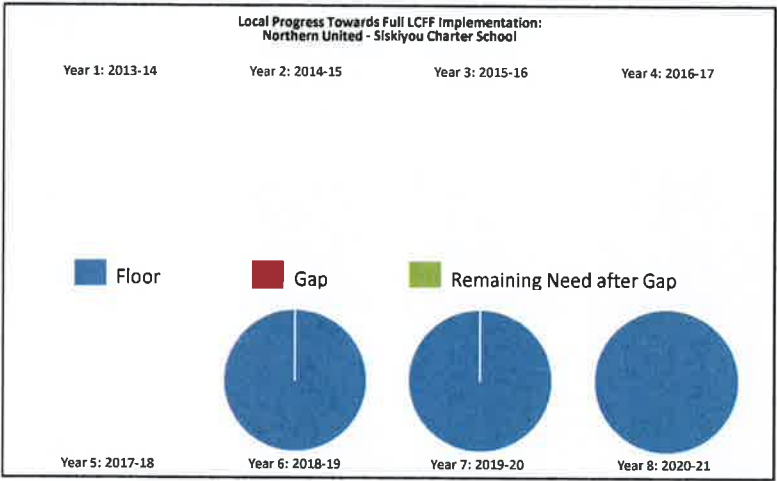
\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

2020-21 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 1,227,808		
Supplemental & Concentration	\$ 295,927		
Revenue Limit / Necessary Small School		\$ 1,676,857	
Categoricals		\$ -	
TIIG + Transp.		\$ -	
PY Gap		\$ -	
Floor		\$ 1,676,857	



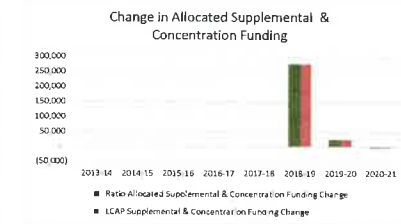
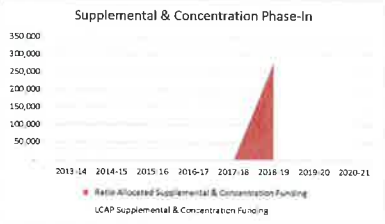
LOCAL CONTROL FUNDING FORMULA												
Summary of Funding												
	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19	Year 7 2019-20	Year 8 2020-21	Year 9 2021-22	Year 10 2022-23	Year 11 2023-24	Year 12 2024-25
Target	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Floor												
Remaining Need (before Gap)						1,411,020	1,527,370	1,523,735	1,467,465	1,465,655		
Current Year Gap Funding						1,619,598	1,676,857	1,676,857	1,587,397	1,531,106		
Remaining Need after Gap (informational only)						(208,578)	(149,487)	(153,122)	(119,932)	(65,451)		



Ratio Allocation of Phase-In Funding												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Less: add-ons (TIG, Transp.)												
Target less add-ons	\$	\$	\$	\$	\$	1,411,020	1,527,370	1,523,735	1,467,465	1,465,655		
Floor & Gap	\$	\$	\$	\$	\$	1,411,020	1,527,370	1,523,735	1,467,465	1,465,655		
Less: add-ons (TIG, Transp.)						1,619,598	1,676,857	1,676,857	1,587,397	1,531,106		
Floor & Gap less add-ons	\$	\$	\$	\$	\$	1,619,598	1,676,857	1,676,857	1,587,397	1,531,106		
Funding Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%
Target Funding	\$	\$	\$	\$	\$	1,411,020	1,527,370	1,523,735	1,467,465	1,465,655		
Adjusted Base Grant						1,135,758	1,227,808	1,227,808	1,178,251	1,168,485		
Supplemental Funding						192,465	202,810	199,175	196,367	205,093		
Concentration Funding						82,797	96,752	96,752	92,847	92,077		
Add-ons (TIG, Transp.)												

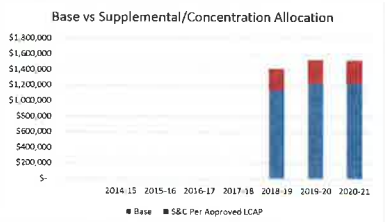
Component Allocation During Phase-In												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Phase-In Funding	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Ratio* Allocated Components:												
Adjusted Base Grant	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%
Supplemental Funding						1,135,758	1,227,808	1,227,808	1,178,251	1,168,485		
Concentration Funding						192,465	202,810	199,175	196,367	205,093		
Add-ons (TIG, Transp.)						82,797	96,752	96,752	92,847	92,077		
Ratio Allocated Supplemental & Concentration Funding						275,262	299,562	295,927	289,214	297,170		
Ratio Allocated Supplemental & Concentration Funding Change						275,262	24,300	(18,631)	(6,711)	7,958		(297,170)
LCAP Percentage to Increase or Improve Services Allocated Components:												
Adjusted Base Grant						1,135,758	1,227,808	1,227,808	1,178,251	1,168,485		
LCAP Supplemental & Concentration Funding						275,262	299,562	295,927	289,214	297,170		
Add-ons (TIG, Transp.)												
LCAP Supplemental & Concentration Funding Change						275,262	24,300	(18,631)	(6,711)	7,958		(297,170)

\*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated methodology is not intended to be used as an official basis.



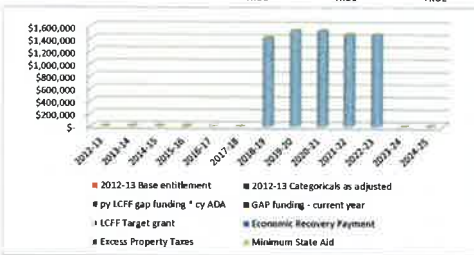
If LCAP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Unduplicated Pupil Count students above general services is included on Step 2 of the LCAP calculation. **Tip:** Give the district credit for existing services it continues to provide in the LCAP calculation.

Minimum Proportionality Analysis												
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Base	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
S&C												
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Per Approved LCAP												
					1,135,758	1,227,808	1,227,808	1,178,251	1,168,485			
					275,262	299,562	295,927	289,214	297,170			
					1,411,020	1,527,370	1,523,735	1,467,465	1,465,655			





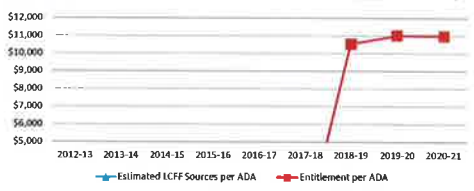
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP Funding - current year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,020	\$ 1,527,370	\$ 1,523,735	\$ 1,467,465	\$ 1,465,655	\$ -	\$ -
2012-13 Categoricals as adjusted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012-13 Base entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Purpose Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,020	\$ 1,527,370	\$ 1,523,735	\$ 1,467,465	\$ 1,465,655	\$ -	\$ -
Calculator tab: Recap total LCFF Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



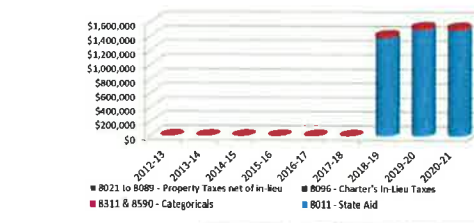
LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

**LCFF Entitlement per ADA**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Funded ADA													
Estimated LCFF Sources per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133.79	\$ 138.52	\$ 138.52	\$ 131.13	\$ 126.48	\$ -	\$ -
Net Change per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,546.53	\$ 11,026.35	\$ 11,000.11	\$ 11,190.92	\$ 11,588.04	\$ 11,588.04	\$ -
Net Percent Change			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.24%	1.73%	3.55%	-100.00%	0.00%
Estimated LCFF Entitlement per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,546.53	\$ 11,026.35	\$ 11,000.11	\$ 11,190.92	\$ 11,588.04	\$ 11,588.04	\$ -
Net Change per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,546.53	\$ 479.82	\$ (26.24)	\$ 190.81	\$ 397.12	\$ (11,588.04)	\$ -
Net Percent Change			0.00%	0.00%	0.00%	0.00%	0.00%	4.55%	-0.24%	1.73%	3.55%	-100.00%	0.00%



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Components of LCFF By Object Code</b>													
8011 - State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,762	\$ 1,699,666	\$ 1,496,011	\$ 1,441,239	\$ 1,440,359	\$ -	\$ -
8011 - Fair Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8311 & 8590 - Categoricals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA (for LCFF Calculation purposes)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,758	\$ 27,704	\$ 27,704	\$ 26,226	\$ 25,290	\$ -	\$ -
Local Revenue Sources:													
8021 to 8099 - Property Taxes net of in-lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8096 - Charter's In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,020	\$ 1,527,370	\$ 1,523,735	\$ 1,467,465	\$ 1,465,655	\$ -	\$ -
8012 - EPA Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,758	\$ 27,704	\$ 27,704	\$ 26,226	\$ 25,290	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
LCFF Entitlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,020	\$ 1,527,370	\$ 1,523,735	\$ 1,467,465	\$ 1,465,655	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum EPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proof Total all Sources	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Student Summary</b>												
Enrollment	0	0	0	0	0	131	139	164	141	136	0	0
ADA						111	112	129	129	129		
UPC												
Single Year Calculated UPP (informational only)	0.00%	0.00%	0.00%	0.00%	0.00%	84.73%	80.58%	78.65%	91.49%	94.85%	0.00%	0.00%

ACCOUNT CLASSIFICATIONS SELECTED							FIELD RANGES SELECTED		
FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
1.	-								
2.	-								
3.	-								
4.	-								
5.	-								
6.	-								
7.	-								
8.	-								
9.	-								
10.	-								

Sort/Rollup Digit: FUND\0  
 Page break on field: FUND  
 By details: OBJECT , ALL FIELDS (Format 3 OBJECT All flds )  
 Show pennies: Yes Suppress lines with zeros in all columns: Yes  
 Restricted field: 02-RESOURCE  
 Lines per page: 63 Blank lines between each detail: 0  
 80 Column mode: No Replace Fiscal year with:  
 Year for Acct format: 2021 Sort detail lines by: Alpha  
 Include accounts?(Open/Closed/Both): Both Collapse Objects by file: No

	* Column 1 *	* Column 2 *	* Column 3 *	* Column 4 *	* Column 5 *
Column Title1:	19/20	20/21	20/21	20/21	20/21
Column Title2:	ACTUAL	BUDGET	YTD ACTUA	1ST INTER	DIFFERENC
Fiscal Year:	2020	2021	2021	2021	2020
Data Source:	G Ledger	Working	G Ledger	Budget Dev M:05	Calculated
Amount Types:	Actuals	Budget	Actuals	Budget	Budget
Print Detail:	Yes	No	No	Yes	No
If Zero Print:	Blanks	Blanks	Blanks	Blanks	Blanks
Calc column:	None	None	None	None	4-2
Rest/Unr/Both:	Both	Both	Both	Both	Both
Budget Tfrs:	None	None	None	None	None
Bud Tfrs Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
GL Trans:	None	None	None	None	None
GL Trans Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
Suppress Line:	No	No	No	No	No

FUND :62 CHARTER SCH. ENTERPRISE FUND		2019-2020	2020-2021	2020-2021	2020-2021	CALC: 4-2
		19/20	20/21	20/21	20/21	2019-2020
		ACTUAL	BUDGET	YTD ACTUA	1ST INTER	20/21
						DIFFERENC
8011	STATE AID - CURRENT YEAR					
	62-0000-0-8011-0000-0000-000-00000	1,448,252.00	1,498,217.00	796,338.00	1,498,217.00	
	1st Interim				72,720.00	
	45 Day Revise				119,647.00	
	DETAIL LINE				1,305,850.00	
	TOTAL:	1,448,252.00	1,498,217.00	796,338.00	1,498,217.00	
8012	EPA REVENUE					
	62-1400-0-8012-0000-0000-000-00000	27,704.00	27,704.00	13,852.00	27,704.00	
	DETAIL LINE				27,704.00	
	TOTAL:	27,704.00	27,704.00	13,852.00	27,704.00	
8260	FOREST RESERVE FUNDS					
	62-0000-0-8260-0000-0000-000-00000			25,520.58		
	TOTAL:			25,520.58		
8290	ALL OTHER FEDERAL REVENUES					
	62-3010-0-8290-0000-0000-000-00000	57,791.00	52,581.00	38,651.00	52,581.00	
	DETAIL LINE				41,778.00	
	Deferred				10,803.00	
	62-3210-0-8290-0000-0000-000-00000		35,188.00	8,846.00	35,188.00	
	Cares Act				35,188.00	
	62-3220-0-8290-0000-0000-000-00000		10,604.00	10,604.00	10,604.00	
	CR Fund				10,604.00	
	62-4035-0-8290-0000-0000-000-00000	10,146.00	6,911.00	2,834.00	6,911.00	
	DETAIL LINE				5,502.00	
	Deferred				1,409.00	
	62-4126-0-8290-0000-0000-000-00000		2,211.00		2,211.00	
	DETAIL LINE				2,211.00	
	62-4127-0-8290-0000-0000-000-00000	9,814.00	10,000.00	2,943.00	10,000.00	
	DETAIL LINE				10,000.00	
	62-4610-0-8290-0000-0000-000-00000	481,865.64	8,872.36	74,268.36	8,872.36	
	Deferred				8,872.36	
	TOTAL:	559,616.64	126,367.36	138,146.36	126,367.36	
8550	MANDATED COST REIMBURSEMENTS					
	62-0000-0-8550-0000-0000-000-00000	4,048.00		4,462.00		
	TOTAL:	4,048.00		4,462.00		
8560	STATE LOTTERY REVENUE					
	62-1100-0-8560-0000-0000-000-00000	45,273.51	22,599.00	7,725.08	22,599.00	
	DETAIL LINE				22,599.00	
	62-6300-0-8560-0000-0000-000-00000	16,946.33	7,382.00		7,382.00	
	DETAIL LINE				7,382.00	
	TOTAL:	62,219.84	29,981.00	7,725.08	29,981.00	
8590	ALL OTHER STATE REVENUES					
	62-7420-0-8590-0000-0000-000-00000		13,017.00	13,017.00	13,017.00	
	GF Fund				13,017.00	
	TOTAL:		13,017.00	13,017.00	13,017.00	
8660	INTEREST					

FUND 62 CHARTER SCH. ENTERPRISE FUND		2019-2020	2020-2021	2020-2021	2020-2021	CALC: 4-2
		19/20	20/21	20/21	20/21	2019-2020
		ACTUAL	BUDGET	YTD ACTUA	1ST INTER	20/21
						DIFFERENC
62-0000-0-8660-0000-0000-000000		7,168.62	5,000.00	3,400.25	5,000.00	
	DETAIL LINE				5,000.00	
	TOTAL:	7,168.62	5,000.00	3,400.25	5,000.00	
8699	ALL OTHER LOCAL REVENUES					
62-0000-0-8699-0000-0000-000000		350,157.90				
62-0000-0-8699-0000-2700-000-000000		2,744.00	2,000.00		2,000.00	
	DETAIL LINE				2,000.00	
62-0000-0-8699-0000-7200-000-000000		1,176.00	1,000.00		1,000.00	
	DETAIL LINE				1,000.00	
62-0000-0-8699-1110-1000-000-000000		1,680.00	1,500.00		1,500.00	
	DETAIL LINE				1,500.00	
	TOTAL:	355,757.90	4,500.00		4,500.00	
8782	ALL OTHER TRNSFRS FROM CO OFC					
62-0000-0-8782-0000-0000-000-000000		23,616.20				
	TOTAL:	23,616.20				
8792	TF OF APPORT FROM COE					
62-6500-0-8792-5001-0000-000-000000			39,145.00		39,145.00	
	DETAIL LINE				39,145.00	
62-6500-0-8792-5770-0000-000-000000		43,764.19				
	TOTAL:	43,764.19	39,145.00		39,145.00	
8980	CONTRIBUTIONS FR UNRESTR REV					
62-0000-0-8980-0000-0000-000-000000		262,047.29-	234,326.16-		234,326.16-	
	0001				124,071.90-	
	4035				5,156.54-	
	4610				39,606.64-	
	6500				65,491.08-	
62-0001-0-8980-0000-0000-000-000000			124,071.90		124,071.90	
	DETAIL LINE				124,071.90	
62-0230-0-8980-0000-0000-000-000000		145,731.99				
62-3010-0-8980-0000-0000-000-000000		49,868.26				
62-4035-0-8980-0000-0000-000-000000		1,354.00	5,156.54		5,156.54	
	DETAIL LINE				5,156.54	
62-4127-0-8980-0000-0000-000-000000		144.56				
62-4610-0-8980-0000-0000-000-000000			39,606.64		39,606.64	
	DETAIL LINE				39,606.64	
62-6500-0-8980-5001-0000-000-000000		64,948.48	65,491.08		65,491.08	
	DETAIL LINE				65,491.08	
	TOTAL:					
	TOTAL: 8xxx	2,532,147.39	1,743,931.36	1,002,461.27	1,743,931.36	
1100	CERTIFICATED TEACHERS SALARIES					
62-0000-0-1100-1110-1000-000-000000		377,961.10	409,210.00	225,216.27	409,210.00	
	Allen, LCAP 1.1.a,e				45,000.00	
	Barr, LCAP 1.1.a,e				43,000.00	
	Coover, LCAP 1.1.a,e				5,795.00	

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
Dove, LCAP 1.2.a				43,000.00	
Fortna, LCAP 2.3.f				2,240.00	
Fryling, LCAP 1.1.a,e				57,000.00	
Ingram, LCAP 1.1.a,e				30,600.00	
Krieger, LCAP 1.1.a,e				46,550.00	
Marchyok, LCAP 1.1.a,e				45,000.00	
Nemec, LCAP 1.1.a,e				59,000.00	
O'Brien, LCAP 1.1.a,e				21,500.00	
Yates,				10,525.00	
62-0001-0-1100-1110-1000-000-00000	73,000.00	72,500.00	43,500.00	72,500.00	
Andras, LCAP 1.2.a				21,500.00	
Bray, LCAP 1.2.a				51,000.00	
62-1400-0-1100-1110-1000-000-00000	21,420.00	21,165.00	12,240.00	21,165.00	
Ingram, LCAP 1.1.b,f				21,165.00	
62-3010-0-1100-1110-1000-000-00000	2,795.01	4,300.00		4,300.00	
OBrien, Kate				4,300.00	
62-6500-0-1100-5760-1120-000-00000		52,800.00	7,920.00	52,800.00	
Barbato, LCAP 1.1.d,g				52,800.00	
62-6500-0-1100-5770-1120-000-00000	54,322.10		24,090.00		
TOTAL:	529,498.21	559,975.00	312,966.27	559,975.00	
1200 CERT PUPIL SUPPORT SALARY					
62-0001-0-1200-1110-3110-000-00000	27.50				
62-3010-0-1200-1110-3110-000-00000	54,315.80				
62-4127-0-1200-1110-3110-000-00000	7,406.70				
TOTAL:	61,750.00				
1900 OTHER CERTIFICATED SALARIES					
62-3010-0-1900-1110-1000-000-00000			1,289.99		
TOTAL:			1,289.99		
TOTAL: 1xxx	591,248.21	559,975.00	314,256.26	559,975.00	
2200 CLASSIFIED SUPPORT SALARIES					
62-0000-0-2200-0000-8100-000-00000	5,783.75	8,928.00	3,224.00	8,928.00	
Akana,				8,928.00	
TOTAL:	5,783.75	8,928.00	3,224.00	8,928.00	
2400 CLERICAL/TECHNICAL/OFFICE SAL					
62-0000-0-2400-0000-2700-000-00000	97,362.49	91,560.00	60,546.00	91,560.00	
Dillen,				9,120.00	
Gardner,				29,640.00	
Hastert,				52,800.00	
TOTAL:	97,362.49	91,560.00	60,546.00	91,560.00	
2900 OTHER CLASSIFIED SALARIES					
62-0000-0-2900-1110-1000-000-00000	30,682.50	3,861.00	27,871.98	3,861.00	
Jimenez Rojas,				3,861.00	
62-0001-0-2900-1110-1000-000-00000	19,857.00				
62-3010-0-2900-1110-1000-000-00000	23,193.58	20,277.00	18,051.11	20,277.00	

FUND :62 CHARTER SCH. ENTERPRISE FUND						CALC: 4-2
	2019-2020	2020-2021	2020-2021	2020-2021	2019-2020	
	19/20	20/21	20/21	20/21	20/21	
	ACTUAL	BUDGET	YTD ACTUA	1ST INTER	DIFFERENC	
Allen, LCAP 1.8.a				14,157.00		
Bandi, LCAP 1.8.a				3,060.00		
Brill, LCAP 1.8.a				3,060.00		
TOTAL:	73,733.08	24,138.00	45,923.09	24,138.00		
TOTAL: 2xxx	176,879.32	124,626.00	109,693.09	124,626.00		
3101 STRS CERTIFICATED						
62-0000-0-3101-1110-1000-000-00000	49,093.38	66,087.42	32,962.18	66,087.42		
*Allen, LCAP 1.1.				7,267.50		
*Barr, LCAP 1.1.a				6,944.50		
*Coover, LCAP 1.1				935.89		
*Dove, LCAP 1.2.a				6,944.50		
*Fortna, LCAP 2.3.				361.76		
*Fryling, LCAP 1.				9,205.50		
*Ingram, LCAP 1.1				4,941.90		
*Krieger, LCAP 1.				7,517.83		
*Marchyok, LCAP 1				7,267.50		
*Nemec, LCAP 1.1.				9,528.50		
*O'Brien, LCAP 1.				3,472.25		
*Yates,				1,699.79		
62-0001-0-3101-1110-1000-000-00000	11,196.29	11,708.75	7,025.28	11,708.75		
*Andras, LCAP 1.2				3,472.25		
*Bray, LCAP 1.2.a				8,236.50		
62-0001-0-3101-1110-3110-000-00000	4.70					
62-1400-0-3101-1110-1000-000-00000		3,418.15		3,418.15		
*Ingram, LCAP 1.1				3,418.15		
62-3010-0-3101-1110-1000-000-00000	147.04	694.45	330.86	694.45		
*OBrien, Kate				694.45		
62-3010-0-3101-1110-3110-000-00000	8,823.45		464.61			
62-4127-0-3101-1110-3110-000-00000	1,203.09		63.35			
62-6500-0-3101-5760-1120-000-00000		8,527.20	1,279.08	8,527.20		
Barbato, LCAP 1.1.d,g				8,527.20		
62-6500-0-3101-5770-1120-000-00000	9,075.28		3,890.52			
TOTAL:	79,543.23	90,435.97	46,015.88	90,435.97		
3102 STRS CLASSIFIED						
62-0000-0-3102-1110-1000-000-00000			3,821.86			
62-0001-0-3102-1110-1000-000-00000	187.50					
TOTAL:	187.50		3,821.86			
3201 PERS CERTIFICATED						
62-0000-0-3201-1110-1000-000-00000	7,032.26		2,601.66			
62-1400-0-3201-1110-1000-000-00000	4,224.20		2,533.68			
62-3010-0-3201-1110-1000-000-00000	128.68		128.68			
62-3010-0-3201-1110-3110-000-00000	464.61		464.61			
62-4127-0-3201-1110-3110-000-00000	63.35		63.35			
62-6500-0-3201-5770-1120-000-00000	225.78					
TOTAL:	12,138.88		4,478.70			
3202 PERS CLASSIFIED						

FUND :62	CHARTER SCH. ENTERPRISE FUND	2019-2020	2020-2021	2020-2021	2020-2021	CALC: 4-2
		19/20 ACTUAL	20/21 BUDGET	20/21 YTD ACTUA	20/21 1ST INTER	2019-2020 20/21 DIFFERENC
62-0000-0-3202-0000-2700-000-00000		16,411.01	18,952.92	11,300.12	18,952.92	
*Dillen,					1,887.84	
*Gardner,					6,135.48	
*Hastert,					10,929.60	
62-0000-0-3202-0000-8100-000-00000			1,848.10		1,848.10	
*Akana,					1,848.10	
62-0000-0-3202-1110-1000-000-00000		4,516.52	799.23	512.33	799.23	
*Jimenez Rojas,					799.23	
62-3010-0-3202-1110-1000-000-00000			4,197.34		4,197.34	
*Allen, LCAP 1.8.a					2,930.50	
*Bandi, LCAP 1.8.					633.42	
*Brill, LCAP 1.8.					633.42	
TOTAL:		20,927.53	25,797.59	11,812.45	25,797.59	
3301 SOCIAL SECURITY CERTIFICATED						
62-0000-0-3301-1110-1000-000-00000		2,405.81		719.37		
62-0001-0-3301-1110-1000-000-00000		267.31		44.43-		
62-1400-0-3301-1110-1000-000-00000		1,191.39		608.64		
62-3010-0-3301-1110-1000-000-00000		84.17		10.91-		
62-3010-0-3301-1110-3110-000-00000		39.40		39.40-		
62-4127-0-3301-1110-3110-000-00000		5.37		5.37-		
62-6500-0-3301-5770-1120-000-00000		111.76		34.26-		
TOTAL:		4,105.21		1,193.64		
3302 SOCIAL SECURITY CLASSIFIED						
62-0000-0-3302-0000-2700-000-00000		6,086.60	5,676.72	3,676.78	5,676.72	
*Dillen,					565.44	
*Gardner,					1,837.68	
*Hastert,					3,273.60	
62-0000-0-3302-0000-8100-000-00000		358.63	553.54	199.92	553.54	
*Akana,					553.54	
62-0000-0-3302-1110-1000-000-00000		1,902.35	239.38	260.88	239.38	
*Jimenez Rojas,					239.38	
62-0001-0-3302-1110-1000-000-00000		1,163.13				
62-3010-0-3302-1110-1000-000-00000		1,437.99	1,257.17	1,119.20	1,257.17	
*Allen, LCAP 1.8.a					877.73	
*Bandi, LCAP 1.8.					189.72	
*Brill, LCAP 1.8.					189.72	
TOTAL:		10,948.70	7,726.81	5,256.78	7,726.81	
3311 MEDICARE - CERTIFICATED						
62-0000-0-3311-1110-1000-000-00000		5,090.86	5,933.55	3,240.88	5,933.55	
*Allen, LCAP 1.1.					652.50	
*Barr, LCAP 1.1.a					623.50	
*Coover, LCAP 1.1					84.03	
*Dove, LCAP 1.2.a					623.50	
*Fortna, LCAP 2.3.					32.48	
*Fryling, LCAP 1.					826.50	
*Ingram, LCAP 1.1					443.70	
*Krieger, LCAP 1.					674.98	

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
*Marchyok, LCAP 1				652.50	
*Nemec, LCAP 1.1.				855.50	
*O'Brien, LCAP 1.				311.75	
*Yates,				152.61	
62-0001-0-3311-1110-1000-000-00000	851.40	1,051.25	595.35	1,051.25	
*Andras, LCAP 1.2				311.75	
*Bray, LCAP 1.2.a				739.50	
62-0001-0-3311-1110-3110-000-00000	0.37				
62-1400-0-3311-1110-1000-000-00000	261.77	306.89	159.24	306.89	
*Ingram, LCAP 1.1				306.89	
62-3010-0-3311-1110-1000-000-00000	29.64	62.35	29.64	62.35	
*OBrien, Kate				62.35	
62-3010-0-3311-1110-3110-000-00000	689.96		39.40		
62-4127-0-3311-1110-3110-000-00000	94.07		5.37		
62-6500-0-3311-5760-1120-000-00000		765.60	96.57	765.60	
*Barbato, LCAP 1.				765.60	
62-6500-0-3311-5770-1120-000-00000	665.04		329.16		
TOTAL:	7,683.11	8,119.64	4,495.61	8,119.64	
3312 MEDICARE - CLASSIFIED					
62-0000-0-3312-0000-2700-000-00000	1,361.68	1,327.62	921.67	1,327.62	
*Dillen,				132.24	
*Gardner,				429.78	
*Hastert,				765.60	
62-0000-0-3312-0000-8100-000-00000	83.92	129.46	46.79	129.46	
*Akana,				129.46	
62-0000-0-3312-1110-1000-000-00000	444.91	55.98	404.19	55.98	
*Jimenez Rojas,				55.98	
62-0001-0-3312-1110-1000-000-00000	287.94				
62-3010-0-3312-1110-1000-000-00000	336.31	294.02	261.76	294.02	
*Allen, LCAP 1.8.a				205.28	
*Bandi, LCAP 1.8.				44.37	
*Brill, LCAP 1.8.				44.37	
TOTAL:	2,514.76	1,807.08	1,634.41	1,807.08	
3401 HEALTH & WELFARE CERTIFICATED					
62-0000-0-3401-0000-2700-000-00000		13,604.80		13,604.80	
Fraser, Lrning Records				6,184.00	
Miller, Reg Director LCAP1.1.c				7,420.80	
62-0000-0-3401-1110-1000-000-00000	48,348.69	66,641.20	33,981.27	66,641.20	
Allen, LCAP 1.1.a,e				12,368.00	
Coover, LCAP 1.1.a,e				9,748.40	
Fryling, LCAP 1.1.a,e				12,368.00	
Ingram, LCAP 1.1.a,e				7,420.80	
Marchyok, LCAP 1.1.a,e				12,368.00	
Nemec, LCAP 1.1.a,e				12,368.00	
62-0000-0-3401-1110-3110-000-00000	3,091.88				
62-0001-0-3401-1110-1000-000-00000	12,155.71	18,552.00	11,521.68	18,552.00	
Andras, LCAP 1.2.a				6,184.00	
Bray, LCAP 1.2.a				12,368.00	



FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-0001-0-3401-1110-3110-000-00000	4.59	2,473.60		2,473.60	
Nokoa, Counselor Tech LCAP1.7b				2,473.60	
62-1400-0-3401-1110-1000-000-00000	3,679.48	4,947.20	2,473.56	4,947.20	
Ingram, LCAP 1.1.b,f				4,947.20	
62-3010-0-3401-1110-3110-000-00000	8,158.96				
62-4127-0-3401-1110-3110-000-00000	1,112.57				
62-6500-0-3401-5760-1120-000-00000		12,368.00	1,545.99	12,368.00	
Barbato, LCAP 1.1.d,g				12,368.00	
62-6500-0-3401-5770-1120-000-00000	12,368.00		4,637.97		
TOTAL:	88,919.88	118,586.80	54,160.47	118,586.80	
3402 HEALTH & WELFARE CLASSIFIED					
62-0000-0-3402-0000-2700-000-00000	8,186.80	24,736.00	5,337.72	24,736.00	
Hastert				12,368.00	
Kennedy				3,710.00	
Lindaur				3,710.00	
Mueller				2,474.00	
Picconi				1,237.00	
Speck				1,237.00	
62-0000-0-3402-0000-7200-000-00000		2,473.60		2,473.60	
Lovett, Director				2,473.60	
62-0000-0-3402-1110-1000-000-00000	6,549.44	24,736.00	5,337.72	24,736.00	
Barr, LCAP 1.1.a,e				12,368.00	
Dove, LCAP 1.2.a				12,368.00	
62-0000-0-3402-1110-3110-000-00000		1,236.80		1,236.80	
KerrCounselor				1,236.80	
62-0001-0-3402-1110-1000-000-00000	187.50-				
62-0001-0-3402-1110-3110-000-00000		1,236.80		1,236.80	
Block, Psychologist LCAP 1.7.c				1,236.80	
62-6500-0-3402-5760-1120-000-00000		3,710.40		3,710.40	
Churchill-BosAdmin LCAP 1.1.h				3,710.40	
TOTAL:	14,548.74	58,129.60	10,675.44	58,129.60	
3501 UNEMPLOYMENT - CERTIFICATED					
62-0000-0-3501-1110-1000-000-00000	181.69	204.61	104.37	204.61	
*Allen, LCAP 1.1.				22.50	
*Barr, LCAP 1.1.a				21.50	
*Coover, LCAP 1.1				2.90	
*Dove, LCAP 1.2.a				21.50	
*Fortna, LCAP 2.3.				1.12	
*Fryling, LCAP 1.				28.50	
*Ingram, LCAP 1.1				15.30	
*Krieger, LCAP 1.				23.28	
*Marchyok, LCAP 1				22.50	
*Nemec, LCAP 1.1.				29.50	
*O'Brien, LCAP 1.				10.75	
*Yates,				5.26	
62-0001-0-3501-1110-1000-000-00000	31.05	36.25	19.08	36.25	
*Andras, LCAP 1.2				10.75	
*Bray, LCAP 1.2.a				25.50	

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-0001-0-3501-1110-3110-000-00000	0.01				
62-1400-0-3501-1110-1000-000-00000	9.47	10.58	5.04	10.58	
*Ingram, LCAP 1.1				10.58	
62-3010-0-3501-1110-1000-000-00000	1.33	2.15	0.63	2.15	
*O'Brien, Kate				2.15	
62-3010-0-3501-1110-3110-000-00000	25.10				
62-4127-0-3501-1110-3110-000-00000	3.42				
62-6500-0-3501-5760-1120-000-00000		26.40	3.33	26.40	
*Barbato, LCAP 1.				26.40	
62-6500-0-3501-5770-1120-000-00000	24.08		10.14		
TOTAL:	276.15	279.99	142.59	279.99	
3502 UNEMPLOYMENT - CLASSIFIED					
62-0000-0-3502-0000-2700-000-00000	48.67	45.78	30.13	45.78	
*Dillen,				4.56	
*Gardner,				14.82	
*Hastext,				26.40	
62-0000-0-3502-0000-8100-000-00000	2.85	4.46	1.57	4.46	
*Akana,				4.46	
62-0000-0-3502-1110-1000-000-00000	15.37	1.93	13.98	1.93	
*Jimenez Rojas,				1.93	
62-0001-0-3502-1110-1000-000-00000	9.93				
62-3010-0-3502-1110-1000-000-00000	9.95	10.14	8.01	10.14	
*Allen, LCAP 1.8.a				7.08	
*Bandi, LCAP 1.8.				1.53	
*Brill, LCAP 1.8.				1.53	
TOTAL:	86.77	62.31	53.69	62.31	
3601 WORKERS COMP - CERTIFICATED					
62-0000-0-3601-1110-1000-000-00000	4,040.69	9,534.59	2,129.13	9,534.59	
*Allen, LCAP 1.1.				1,048.50	
*Barr, LCAP 1.1.a				1,001.90	
*Coover, LCAP 1.1				135.02	
*Dove, LCAP 1.2.a				1,001.90	
*Fortna, LCAP 2.3.				52.19	
*Fryling, LCAP 1.				1,328.10	
*Ingram, LCAP 1.1				712.98	
*Krieger, LCAP 1.				1,084.62	
*Marchyok, LCAP 1				1,048.50	
*Nemec, LCAP 1.1.				1,374.70	
*O'Brien, LCAP 1.				500.95	
*Yates,				245.23	
62-0001-0-3601-1110-1000-000-00000	630.10	1,689.25	387.60	1,689.25	
*Andras, LCAP 1.2				500.95	
*Bray, LCAP 1.2.a				1,188.30	
62-0001-0-3601-1110-3110-000-00000	0.26				
62-1400-0-3601-1110-1000-000-00000	193.70	493.14	102.36	493.14	
*Ingram, LCAP 1.1				493.14	
62-3010-0-3601-1110-1000-000-00000	28.58	100.19	13.10	100.19	
*O'Brien, Kate				100.19	

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-3010-0-3601-1110-3110-000-C0000	513.13				
62-4127-0-3601-1110-3110-000-C0000	69.99				
62-6500-0-3601-5760-1120-000-C0000		1,230.24	67.92	1,230.24	1,230.24
*Barbato, LCAP 1.					
62-6500-0-3601-5770-1120-000-C0000	508.30		207.42		
TOTAL:	5,984.75	13,047.41	2,907.53	13,047.41	
3602 WORKERS COMP - CLASSIFIED					
62-0000-0-3602-0000-2700-000-C0000	1,099.11	2,133.35	613.15	2,133.35	
*Dillen,					212.50
*Gardner,					690.61
*Hastert,					1,230.24
62-0000-0-3602-0000-8100-000-C0000	59.32	208.02	32.89	208.02	
*Akana,					208.02
62-0000-0-3602-1110-1000-000-C0000	312.98	89.96	284.29	89.96	
*Jimenez Rojas,					89.96
62-0001-0-3602-1110-1000-000-C0000	202.50				
62-3010-0-3602-1110-1000-000-C0000	236.57	472.46	184.12	472.46	
*Allen, LCAP 1.8.a					329.86
*Bandi, LCAP 1.8.					71.30
*Brill, LCAP 1.8.					71.30
TOTAL:	1,910.48	2,903.79	1,114.45	2,903.79	
TOTAL: 3xxx	249,775.69	326,896.99	147,763.50	326,896.99	
4100 APPRVD TEXTBKS/CORE CURRICULA					
62-0000-0-4100-1110-1000-000-C0000	7,629.04	1,409.00	1,408.74	1,409.00	
DETAIL LINE					1,409.00
62-4610-0-4100-1110-1000-000-C0000	48,935.56	25,522.00	25,522.19	25,522.00	
DETAIL LINE					25,522.00
62-6300-0-4100-1110-1000-000-C0000		22,830.33	635.67	22,830.33	
DETAIL LINE					22,830.33
TOTAL:	56,564.60	49,761.33	27,566.60	49,761.33	
4200 BOOKS AND REFERENCE MATERIALS					
62-0000-0-4200-1110-1000-000-C0000	1,300.40				
TOTAL:	1,300.40				
4300 SUPPLIES					
62-0000-0-4300-0000-2700-000-C0000	2,822.91	3,000.00	1,106.91	3,000.00	
DETAIL LINE					3,000.00
62-0000-0-4300-0000-3600-000-C0000	2,434.25	500.00		500.00	
DETAIL LINE					500.00
62-0000-0-4300-0000-3700-000-C0000	130.89	200.00		200.00	
DETAIL LINE					200.00
62-0000-0-4300-0000-8100-000-00000	6,696.04	7,500.00	2,848.36	7,500.00	
DETAIL LINE					7,500.00
62-0000-0-4300-1110-1000-000-00000	32,619.75	35,000.00	6,390.55	35,000.00	
DETAIL LINE					35,000.00
62-0001-0-4300-0000-3700-000-00000	263.31				

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-1100-0-4300-1110-1000-000-00000	1,599.63	66,173.08		66,173.08	66,173.08
DETAIL LINE					66,173.08
62-3210-0-4300-0000-2700-000-00000			164.07		
62-3210-0-4300-0000-8100-000-00000		3,188.00	4,395.17	3,188.00	
DETAIL LINE					3,188.00
62-3210-0-4300-1110-1000-000-00000		30,000.00	1,458.26	30,000.00	
DETAIL LINE					30,000.00
62-3220-0-4300-0000-8100-000-00000		2,000.00	1,529.33	2,000.00	
DETAIL LINE					2,000.00
62-3220-0-4300-1110-1000-000-00000		8,604.00	221.85	8,604.00	
DETAIL LINE					8,604.00
62-4610-0-4300-0000-2700-000-00000	12,261.83	51.00	51.01	51.00	
DETAIL LINE					51.00
62-4610-0-4300-0000-3700-000-00000	2,246.59				
62-4610-0-4300-0000-8100-000-00000	12,691.81	3,426.00	3,426.09	3,426.00	
DETAIL LINE					3,426.00
62-4610-0-4300-1110-1000-000-00000	139,270.20	16,867.00	16,935.00	16,867.00	
DETAIL LINE					16,867.00
62-6300-0-4300-1110-1000-000-00000		1,498.00	1,497.99	1,498.00	
DETAIL LINE					1,498.00
62-7420-0-4300-1110-1000-000-00000		275.00	399.96	275.00	
DETAIL LINE					275.00
TOTAL:	213,037.21	178,282.08	40,424.55	178,282.08	
4400 NON-CAPITALIZED EQUIP.					
62-0000-0-4400-0000-7200-000-00000	808.90				
62-4610-0-4400-0000-2700-000-00000	3,609.32				
62-4610-0-4400-0000-3600-000-00000	123,501.42				
62-4610-0-4400-0000-3700-000-00000	6,534.00				
62-4610-0-4400-0000-7200-000-00000	242.67				
62-4610-0-4400-0000-8100-000-00000	14,876.74				
62-4610-0-4400-1110-1000-000-00000	72,943.89				
TOTAL:	222,516.94				
4700 FOOD					
62-0000-0-4700-0000-3700-000-00000	824.37	15,000.00	2,370.14	15,000.00	
DETAIL LINE					15,000.00
62-0001-0-4700-0000-3700-000-00000	2,215.96				
TOTAL:	3,040.33	15,000.00	2,370.14	15,000.00	
TOTAL: 4xxx	496,459.48	243,043.41	70,361.29	243,043.41	
5200 TRAVEL & CONFERENCE					
62-0000-0-5200-0000-2700-000-00000	12,383.31	169.00	169.46	169.00	
DETAIL LINE					169.00
62-0000-0-5200-0000-8100-000-00000	245.92				
62-0000-0-5200-1110-1000-000-00000	1,764.97				
62-0000-0-5200-1500-1000-000-00000		1,200.00		1,200.00	
LCAP 1.9.b - Bus tickets					1,200.00
62-0001-0-5200-1500-1000-000-00000	1,200.00				

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-4610-0-5200-1110-1000-000-00000	3,088.90				
TOTAL:	18,683.10	1,369.00	169.46	1,369.00	
5300 DUES & MEMBERSHIPS					
62-0000-0-5300-0000-2700-000-00000	6,300.00	6,500.00	1,510.00	6,500.00	
WASC, A Plus				6,500.00	
62-0000-0-5300-1110-1000-000-00000	6,338.00	4,724.00		4,724.00	
Avid Center				4,724.00	
62-4610-0-5300-1110-1000-000-00000	999.00				
TOTAL:	13,637.00	11,224.00	1,510.00	11,224.00	
5400 INSURANCE					
62-0000-0-5400-0000-2700-000-00000	6,838.00				
62-0000-0-5400-0000-7200-000-00000	18,699.00	29,003.00	29,003.00	29,003.00	
Insurance				29,003.00	
TOTAL:	25,537.00	29,003.00	29,003.00	29,003.00	
5500 OPERATION & HOUSEKEEPING SERV					
62-0000-0-5500-0000-8100-000-00000	4,226.00	9,111.00	7,196.63	9,111.00	
DETAIL LINE				9,111.00	
TOTAL:	4,226.00	9,111.00	7,196.63	9,111.00	
5510 HEATING BUTANE, OIL					
62-0000-0-5510-0000-8100-000-00000	629.88	2,000.00	63.86	2,000.00	
Propane, Keros				2,000.00	
TOTAL:	629.88	2,000.00	63.86	2,000.00	
5520 ELECTRICITY					
62-0000-0-5520-0000-8100-000-C0000	14,462.96	21,000.00	7,943.46	21,000.00	
Electricity				21,000.00	
TOTAL:	14,462.96	21,000.00	7,943.46	21,000.00	
5530 WATER&/OR SEWAGE					
62-0000-0-5530-0000-8100-000-C0000	3,157.97	6,000.00	1,468.29	6,000.00	
Water & Sewage				6,000.00	
TOTAL:	3,157.97	6,000.00	1,468.29	6,000.00	
5550 DISPOSAL/GARBAGE REMOVAL					
62-0000-0-5550-0000-8100-000-00000	1,693.50	3,500.00	392.00	3,500.00	
DETAIL LINE				3,500.00	
TOTAL:	1,693.50	3,500.00	392.00	3,500.00	
5600 RENTALS, LEASES & REPAIRS,N.C.					
62-0000-0-5600-0000-2700-000-00000	2,953.81	8,850.00	1,905.11	8,850.00	
30% Ray Morgan Lease				8,850.00	
62-0000-0-5600-0000-7200-000-00000	746.20	1,600.00	816.57	1,600.00	
DETAIL LINE				1,600.00	
62-0000-0-5600-0000-8100-000-00000	67.55	500.00	63.00	500.00	
DETAIL LINE				500.00	
62-0000-0-5600-1110-1000-000-00000	8,132.28	11,650.00	6,350.60	11,650.00	

FUND :62 CHARTER SCH. ENTERPRISE FUND

					CALC: 4-2
					2019-2020
					2019-2020
					20/21
					20/21
					DIFFERENC
					2019-2020
					20/21
					20/21
					DIFFERENC
					2019-2020
					20/21
					20/21
					DIFFERENC
70% Ray Morgan Lease					11,650.00
TOTAL:					22,600.00
5612 NORTH UNITED RENT/LEASE BLDG					
62-0000-0-5612-0000-8700-000-00000					132,000.00
DETAIL LINE					164,000.00
TOTAL:					164,000.00
5710 TRANSFERS OF DIRECT COSTS					
62-0001-0-5710-1110-1000-000-00000					145,731.99-
DETAIL LINE					145,731.99-
62-0230-0-5710-1110-1000-000-00000					145,731.99
DETAIL LINE					145,731.99
TOTAL:					
5800 PROFES'L/CONSULTG SVCS/OP EXP					
62-0000-0-5800-0000-2700-000-00000					165,284.87
DETAIL LINE					144,020.00
Fraser, Lrng Records LCAP1.1c					88,467.34
Kennedy, Registrar					144,020.00
Lindaur, Registrar					30,000.00
Miller, Reg Director LCAP1.1.c					22,500.00
Mueller, Tech Director					13,500.00
Picconi, Coordinator - Payroll					10,920.00
Speck, Coordinator - Testing					42,540.00
62-0000-0-5800-0000-3130-000-00000					12,180.00
SARB Fees					6,290.00
					416.00
62-0000-0-5800-0000-3700-000-00000					416.00
62-0000-0-5800-0000-7200-000-00000					1,622.50
1% authorizing fee					46,909.76
Fingerprinting					38,413.80
Lovett, Director					15,524.18
62-0000-0-5800-0000-7300-000-00000					38,413.80
Businesss Services					13,743.00
62-0000-0-5800-0000-8100-000-00000					1,200.00
DETAIL LINE					23,470.80
62-0000-0-5800-1110-1000-000-00000					11,627.00
DETAIL LINE					11,627.00
62-0000-0-5800-1110-2420-000-00000					7,614.50
62-0000-0-5800-1110-3110-000-00000					8,500.00
KerrCounselor					2,642.50
62-0000-0-5800-1110-3140-000-00000					8,500.00
SCOE Nursing Services					8,500.00
62-0001-0-5800-1110-1000-000-00000					50,000.00
62-0001-0-5800-1110-3110-000-00000					50,000.00
Block, Psychologist LCAP 1.7.c					2,765.61
Nokoa, Counselor Tech LCAP1.7b					6,320.00
62-1100-0-5800-1110-1000-000-00000					6,320.00
62-3010-0-5800-1110-1000-000-00000					8,331.00
Title I set aside					8,331.00
					2,386.13
					19,976.80
					14,824.00
					15,184.54
					14,824.00
					6,920.00
					7,904.00
					99.80
					372.00
					372.00

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
62-3010-0-5800-1110-3110-000-00000	4,700.00	10,000.00		10,000.00	
LCAP1.7.d Child FFirst Elevate				10,000.00	
62-3210-0-5800-1110-1000-000-00000		2,000.00	910.00	2,000.00	
DETAIL LINE				2,000.00	
62-4035-0-5800-1110-1000-000-00000	10,000.00	10,000.00	10,000.00	10,000.00	
LCAP 2.5.a ATE prgm Tehama Co				10,000.00	
62-4126-0-5800-1110-1000-000-00000			2,859.00		
62-4127-0-5800-1110-1000-000-00000		8,800.00		8,800.00	
DETAIL LINE				8,800.00	
62-4610-0-5800-0000-2700-000-00000	213.75				
62-4610-0-5800-1110-1000-000-00000	40,449.96	2,613.00	2,613.00	2,613.00	
DETAIL LINE				2,613.00	
62-6500-0-5800-5760-1120-000-00000		21,300.00		21,300.00	
Churchill-BosAdmin LCAP 1.1.h				21,300.00	
62-6500-0-5800-5770-1120-000-00000	31,412.33		14,372.88		
TOTAL:	411,115.28	337,536.80	175,183.09	337,536.80	
5801    LEGAL FEES					
62-0000-0-5801-0000-7100-000-00000		1,500.00		1,500.00	
Legal				1,500.00	
62-0000-0-5801-0000-7200-000-00000		52.00	52.00	52.00	
DETAIL LINE				52.00	
TOTAL:		1,552.00	52.00	1,552.00	
5830    AUDIT FEES					
62-0000-0-5830-0000-7191-000-00000	6,500.00	13,000.00	9,100.00	13,000.00	
Audit				13,000.00	
TOTAL:	6,500.00	13,000.00	9,100.00	13,000.00	
5864    CO-OP / SCOE					
62-3010-0-5864-0000-2150-000-00000	1,500.00	1,600.00	1,600.00	1,600.00	
Co-op 50%				1,600.00	
62-4035-0-5864-0000-2150-000-00000	1,500.00	1,600.00		1,600.00	
Co-op 50%				1,600.00	
TOTAL:	3,000.00	3,200.00	1,600.00	3,200.00	
5899    UNAPPROPRIATED REVENUE					
62-4126-0-5899-1110-1000-000-00000		2,211.00		2,211.00	
DETAIL LINE				2,211.00	
62-4127-0-5899-1110-1000-000-00000		850.00		850.00	
DETAIL LINE				850.00	
TOTAL:		3,061.00		3,061.00	
5912    COMMUN - INTERNET SVCS/LINES					
62-0000-0-5912-0000-2700-000-00000	739.00	735.00	832.52	735.00	
DETAIL LINE				735.00	
62-0000-0-5912-0000-7200-000-00000	58.05	60.00	42.57	60.00	
DETAIL LINE				60.00	
62-0000-0-5912-1110-1000-000-00000	4,481.86	7,990.00	2,495.70	7,990.00	
Jive Phone				7,990.00	

FUND :62 CHARTER SCH. ENTERPRISE FUND

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
TOTAL:	5,278.91	8,785.00	3,370.79	8,785.00	
5922 COMMUNICATION - TELEPHONE SVCS					
62-0000-0-5922-0000-2700-000-00000 Yreka Cal Ore	3,960.95	4,530.00	768.19	4,530.00	4,530.00
62-0000-0-5922-0000-7200-000-00000 DETAIL LINE	1,547.57	1,600.00	296.53	1,600.00	1,600.00
62-0000-0-5922-1110-1000-000-00000 DETAIL LINE	2,360.82	4,200.00	1,624.83	4,200.00	4,200.00
TOTAL:	7,869.34	10,330.00	2,689.55	10,330.00	
5930 COMMUNICATION - POSTAGE/METER					
62-0000-0-5930-0000-2700-000-00000 Postage	206.75	450.00	146.29	450.00	450.00
62-0000-0-5930-1110-1000-000-00000 Postage	115.74	200.00	564.09	200.00	200.00
TOTAL:	322.49	650.00	710.38	650.00	650.00
TOTAL: 5xxx	660,013.27	647,921.80	359,587.79	647,921.80	
*SUB-TOTAL:1000-5999	2,174,375.97	1,902,463.20	1,001,661.93	1,902,463.20	
7142 OTH TUIT,EXC CST PMT TO COE					
62-0000-0-7142-5001-9200-000-00000 Sp Ed Admin BB	6,019.12	5,074.03		5,074.03	5,074.03
62-0000-0-7142-5750-9200-000-00000 SETrans Equip BB	4,148.77	5,296.47		5,296.47	5,296.47
62-0000-0-7142-5760-9200-000-00000 Sp ED Non Pub BB				649.85	649.85
TOTAL:	10,167.89	10,370.50		4,646.62	4,646.62
7310 TRANSFERS OF INDIRECT COSTS					
62-0000-0-7310-0000-7210-000-00000 3010		6,418.98-		6,418.98-	6,418.98-
4035				1,693.20-	1,693.20-
4127				467.54-	467.54-
6500				350.00-	350.00-
62-3010-0-7310-0000-7210-000-00000 DETAIL LINE		1,693.20		1,693.20	1,693.20
62-4035-0-7310-0000-7210-000-00000 DETAIL LINE		467.54		467.54	467.54
62-4127-0-7310-0000-7210-000-00000 DETAIL LINE		350.00		350.00	350.00
62-6500-0-7310-5001-7210-000-00000 DETAIL LINE		3,908.24		3,908.24	3,908.24
TOTAL:				3,908.24	3,908.24
TOTAL: 7xxx	10,167.89	10,370.50		10,370.50	
*SUB-TOTAL:1000-7999	2,184,543.86	1,912,833.70	1,001,661.93	1,912,833.70	



	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
**TOTAL:1000-5999	2,174,375.97	1,902,463.20	1,001,661.93	1,902,463.20	
**TOTAL:1000-6999	2,174,375.97	1,902,463.20	1,001,661.93	1,902,463.20	
**TOTAL:1000-7999	2,184,543.86	1,912,833.70	1,001,661.93	1,912,833.70	
**TOTAL:8000-8999	2,532,147.39	1,743,931.36	1,002,461.27	1,743,931.36	

FUND :92 \*\*\* NOT ON FILE \*\*\*

	2019-2020 19/20 ACTUAL	2020-2021 20/21 BUDGET	2020-2021 20/21 YTD ACTUA	2020-2021 20/21 1ST INTER	CALC: 4-2 2019-2020 20/21 DIFFERENC
-----					
8782 ALL OTHER TRNSFRS FROM CO OFC					
92-0000-0-8782-0000-0000-000-00000					
TOTAL:					
TOTAL: 8xxx					
*SUB-TOTAL:1000-7999					
**TOTAL:1000-5999					
**TOTAL:1000-6999					
**TOTAL:1000-7999					
**TOTAL:8000-8999					





# BUDGET TRANSFER RESOLUTION

NORTHERN UNITED SISKIYOU

(District)

Siskiyou County, California

ON MOTION of member \_\_\_\_\_, seconded by member \_\_\_\_\_, it is resolved and ordered by the Governing Board that, pursuant to Education Code Section 42600, the following transfers be made.

See Attached Budget Transfer Transactions Report

PASSED AND ADOPTED by said Governing Board on \_\_\_\_\_ by the vote:  
(Date)

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

STATE OF CALIFORNIA, COUNTY OF SISKIYOU ss

I, \_\_\_\_\_, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

\_\_\_\_\_  
(Signature, Clerk of the Governing Board)

APPROVED:  
Kermith R. Walters, County Superintendent  
Siskiyou County Office of Education

By: \_\_\_\_\_, Deputy                      Date: \_\_\_\_\_

County Office Use Only:

Transfer Number:	Date Posted:	By:
210017-210026	03/05/2021	E. TORPIN

ACCOUNT CLASSIFICATIONS SELECTED							FIELD RANGES SELECTED		
FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
1.	-	-	-	-	-	-	-		
2.	-	-	-	-	-	-	-		
3.	-	-	-	-	-	-	-		
4.	-	-	-	-	-	-	-		
5.	-	-	-	-	-	-	-		
6.	-	-	-	-	-	-	-		
7.	-	-	-	-	-	-	-		
8.	-	-	-	-	-	-	-		
9.	-	-	-	-	-	-	-		
10.	-	-	-	-	-	-	-		

SORT / SELECTION CRITERIA:

Update Mode: Report & Update  
 Auto Balance: Balance all Transfers  
 Number of transactions per transfer: 500  
 Transaction Date: 3/05/2021  
 Budget Development Year: 2021  
 Budget Development Model: 08  
 General Ledget Year: 2021  
 Balance Object: 9790  
 Transfers per Fund/Sub Fund: Only 1 balance sheet combo per transfer  
 Transfer Status: All Transfers added as Unapproved  
 Transfer Description: 2020/21 2ND INTERIM  
 Transfer Threshold: 00.00%  
 Transfer Rounding Rules: No rounding  
 Create accounts not in GLDSYS: Yes  
 Zero GL accounts not found in BDEVOL: Yes

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Budget	Transfer Amount		Credit
				Working	Debit	
210017	1	62-0000-0-1100-1110-1000-000-00000	404,485.00	409,210.00	4,725.00	
	2	62-0000-0-3101-1110-1000-000-00000	65,324.33	66,087.42	763.09	
	3	62-0000-0-3311-1110-1000-000-00000	5,865.04	5,933.55	68.51	
	4	62-0000-0-3401-0000-2700-000-00000		13,604.80	13,604.80	*Zeroed
	5	62-0000-0-3401-1110-1000-000-00000	58,292.80	66,641.20	8,348.40	
	6	62-0000-0-3402-0000-2700-000-00000	12,368.00	24,736.00	12,368.00	
	7	62-0000-0-3402-1110-3110-000-00000		1,236.80	1,236.80	*Zeroed
	8	62-0000-0-3501-1110-1000-000-00000	202.25	204.61	2.36	
	9	62-0000-0-3601-1110-1000-000-00000	9,424.50	9,534.59	110.09	
	10	62-0000-0-4700-0000-3700-000-00000	3,500.00	15,000.00	11,500.00	
	11	62-0000-0-5500-0000-8100-000-00000	6,021.00	9,111.00	3,090.00	
	12	62-0000-0-5600-0000-2700-000-00000	3,500.00	8,850.00	5,350.00	
	13	62-0000-0-5600-1110-1000-000-00000	10,450.00	11,650.00	1,200.00	
	14	62-0000-0-5800-0000-2700-000-00000	228,039.35	144,020.00		84,019.35
	15	62-0000-0-5800-0000-7200-000-00000	45,576.87	38,413.80		7,163.07
	16	62-0000-0-5800-0000-8100-000-00000	5,000.00	8,500.00	3,500.00	
	17	62-0000-0-5800-1110-1000-000-00000	30,000.00	50,000.00	20,000.00	
	18	62-0000-0-5800-1110-3110-000-00000		6,320.00	6,320.00	*Zeroed
	19	62-0000-0-5912-0000-2700-000-00000	1,235.00	735.00		500.00
	20	62-0000-0-5930-0000-2700-000-00000		450.00	450.00	*Zeroed
	21	62-0000-0-5930-1110-1000-000-00000	650.00	200.00		450.00
	22	62-0000-0-7142-5001-9200-000-00000	5,339.66	5,074.03		265.63
	23	62-0000-0-7142-5760-9200-000-00000	6,845.50	5,296.47		1,549.03
	24	62-0000-0-7310-C000-7210-000-00000	7,183.38-	6,418.98-	764.40	
	25	62-0000-0-8011-C000-0000-000-00000	1,496,031.00	1,498,217.00		2,186.00
	26	62-0000-0-8550-C000-0000-000-00000	4,462.00		4,462.00	
	27	62-0000-0-8699-C000-0000-000-00000	25,521.00		25,521.00	*New
	28	62-0000-0-8980-C000-0000-000-00000	232,260.81-	234,326.16-	2,065.35	
	29	62-0000-0-9790-C000-0000-000-00000				29,316.72
			2,188,689.11	2,158,281.13	125,449.80	125,449.80
210018	1	62-0001-0-3401-1110-3110-000-00000		2,473.60	2,473.60	*Zeroed
	2	62-0001-0-3402-1110-3110-000-00000		1,236.80	1,236.80	*Zeroed
	3	62-0001-0-5800-1110-3110-000-00000	12,806.50	14,824.00	2,017.50	
	4	62-0001-0-8980-C000-0000-000-00000	118,344.00	124,071.90		5,727.90
	5	62-0001-0-9790-C000-0000-000-00000				.00
			131,150.50	142,606.30	5,727.90	5,727.90
210019	1	62-3010-0-5800-1110-3110-000-00000	9,539.42	10,000.00	460.58	
	2	62-3010-0-5899-1110-1000-000-00000	7,709.11			7,709.11
	3	62-3010-0-9790-0000-0000-000-00000			7,248.53	*New
			17,248.53	10,000.00	7,709.11	*Bal
210020	1	62-3210-0-4300-0000-2700-000-00000	103.00			103.00
	2	62-3210-0-4300-0000-8100-000-00000	3,351.00	3,188.00		163.00
	3	62-3210-0-4300-1110-1000-000-00000	29,734.00	30,000.00	266.00	
	4	62-3210-0-9790-0000-0000-000-00000				.00
			33,188.00	33,188.00	266.00	266.00
210021	1	62-4035-0-7310-0000-7210-000-00000	450.08	467.54	17.46	
	2	62-4035-0-8980-0000-0000-000-00000	5,139.08	5,156.54		17.46
	3	62-4035-0-9790-0000-0000-000-00000				.00
			5,589.16	5,624.08	17.46	17.46

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Budget	Transfer Amount		Credit	
				Working	Debit		
210022	1	62-4126-0-5800-1110-1000-000-00000	2,859.00			2,859.00	
	2	62-4126-0-5899-1110-1000-000-00000		2,211.00	2,211.00		*Zeroed
	3	62-4126-0-7310-0000-7210-000-00000	110.93			110.93	*New
	4	62-4126-0-8980-0000-0000-000-00000	758.93			758.93	*New
	5	62-4126-0-9790-0000-0000-000-00000				.00	*Bal
			3,728.86	2,211.00	2,969.93	2,969.93	
210023	1	62-4127-0-5800-1110-1000-000-00000		8,800.00	8,800.00		*Zeroed
	2	62-4127-0-5800-1110-3110-000-00000	8,819.54			8,819.54	*New
	3	62-4127-0-5899-1110-1000-000-00000	838.27	850.00	11.73		
	4	62-4127-0-7310-0000-7210-000-00000	342.19	350.00	7.81		
	5	62-4127-0-9790-0000-0000-000-00000				.00	*Bal
			10,000.00	10,000.00	8,819.54	8,819.54	
210024	1	62-4610-0-4300-1110-1000-000-00000	16,935.00	16,867.00		68.00	
	2	62-4610-0-8290-0000-0000-000-00000	25,191.36	8,872.36	16,319.00		
	3	62-4610-0-8980-0000-0000-000-00000	23,355.64	39,606.64		16,251.00	
	4	62-4610-0-9790-0000-0000-000-00000				.00	*Bal
			65,482.00	65,346.00	16,319.00	16,319.00	
210025	1	62-6500-0-3101-5760-1120-000-00000	17,054.40	8,527.20		8,527.20	
	2	62-6500-0-5800-5760-1120-000-00000	31,266.14	21,300.00		9,966.14	
	3	62-6500-0-7310-5001-7210-000-00000	4,586.98	3,908.24		678.74	
	4	62-6500-0-8980-5001-0000-000-00000	84,663.16	65,491.08	19,172.08		
	5	62-6500-0-9790-0000-0000-000-00000				.00	*Bal
			137,570.68	99,226.52	19,172.08	19,172.08	
210026	1	62-7420-0-4300-1110-1000-000-00000	13,017.00	275.00		12,742.00	
	2	62-7420-0-9790-0000-0000-000-00000			12,742.00		*Bal
			13,017.00	275.00	12,742.00	12,742.00	
Grand Total of All Transfers:			2,605,663.84	2,526,758.03	199,192.82	199,192.82	



**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.6 Certification of Corrective Action Plan for the Year Ended June 30, 2019 for NU-HCS's Audit

**Action Requested:**

Approval

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

During our annual independent audit, the auditor notified us of two findings within his report. The Charter School's unduplicated student count was overstated by two students and the attendance reports were overstated on the second period ADA and annual non-classroom based ADA by 0.67 ADA.

The Corrective Action Plan requires Board certification. Please see the attached.

**Fiscal Implications:**

Reducing the unduplicated count by two results in a reduction in the revenue from the local control funding formula in the amount of \$1,600. This overstatement of ADA translates to a reduction in revenue limit funding of approximately \$7,100.

**Contact Person/s:** Shari Lovett

---



# Northern United - Humboldt Charter School

*Learning Today, Leading Tomorrow*

2120 Campton Road  
Eureka, California 95503  
Ph#: 707-445-2660  
Fax#: 707-445-2430  
nuarters.org

## School Director

*Shari Lovett*

## Board of Directors

*Jere Cox – President*

*Bianca Garza – Vice President*

*Rosemary Kunkler*

*Jeff Lanphere*

## CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

### FINDING 2020-001: UNDUPLICATED PUPIL COUNT (CODE 40000)

Name and title of contact person: Shari Lovett, Executive Director

Corrective Action: The status of the unduplicated students were updated in CalPads to accurately reflect their status in the school information system. In the future, the Charter School will ensure that all unduplicated students' status will be accurately reflected in the school information system and in CalPads.

Completed By: Lynda Speck

Proposed Completion Date: February 26, 2021

### FINDING 2020-002: ATTENDANCE REPORTING (CODE 10000)

Name and title of contact person: Shari Lovett, Executive Director

Corrective Action: The status of the Second Period (P-2) and Annual attendance reports have been amended to reflect the ADA as of February 21, 2020. In the future, the Charter School will ensure that the Second Period (P-2) ADA is reported based on the last day of the last full school month prior to or ending on the Second Period date.

Completed By: Lynda Speck

Proposed Completion Date: February 26, 2021

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.7 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2019-2020 for NU-HCS

**Action Requested:**

Approval

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

All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. There were two findings in this report.

**Fiscal Implications:**

Reducing the unduplicated count by two results in a reduction in the revenue from the local control funding formula in the amount of \$1,600. This overstatement of ADA translates to a reduction in revenue limit funding of approximately \$7,100.

**Contact Person/s:** Shari Lovett

---

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.8 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2019-2020 for NU-SCS

**Action Requested:**

Approval

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

All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. There were no findings in this report.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

**NORTHERN UNITED - SISKIYOU CHARTER SCHOOL**

**County of Siskiyou  
Yreka, California**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2020**

**With**

**INDEPENDENT AUDITOR'S REPORT**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2020

Page  
Number

INTRODUCTION SECTION

Title Page  
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7

SUPPLEMENTARY INFORMATION

Schedule of Activities – Budget and Actual	20
Organization	21
Schedule of Average Daily Attendance	22
Schedule of Instructional Time	23
Schedule of Financial Trends and Analysis	24
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	25

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2020

Page  
Number

OTHER INDEPENDENT AUDITOR'S REPORTS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	26
Independent Auditor's Report on State Compliance	28

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs	31
Schedule of Prior Audit Findings	32

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NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Northern United - Siskiyou Charter School  
2120 Campton Road, Suite H  
Eureka, California 95503

**Report on the Financial Statements**

We have audited the accompanying financial statements of Northern United - Siskiyou Charter School (the "Charter School"), a non-profit organization, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
INDEPENDENT AUDITOR'S REPORT - CONTINUED

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern United - Siskiyou Charter School as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information described in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of activities - budget and actual, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary schedules listed in the first sentence of this paragraph are fairly stated, in all material respects, in relation to the financial statements as a whole.

The Organization Schedule has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on the schedule.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2021, on our consideration of Northern United - Siskiyou Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern United - Siskiyou Charter School's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 22, 2021

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2020

**ASSETS**

Cash in County Treasury	\$ 573,744
Accounts receivable	281,790
Deposits	5,000
Total Current Assets	<u>860,534</u>
Leasehold improvements	77,215
Equipment	155,609
Less: accumulated depreciation	<u>(30,690)</u>
Total Capital Assets, Net of Depreciation	<u>202,134</u>
Total Assets	<u><u>\$ 1,062,668</u></u>

**LIABILITIES**

Accounts payable	\$ 49,703
Unearned revenue	8,927
Total Current Liabilities	<u>58,630</u>
Total Liabilities	<u>58,630</u>

**NET ASSETS**

Net assets without donor restrictions	987,092
Net assets with donor restrictions	<u>16,946</u>
Total Net Assets	<u>1,004,038</u>
Total Liabilities and Net Assets	<u><u>\$ 1,062,668</u></u>

The notes to the financial statements are an integral part of this statement.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 1,475,956		\$ 1,475,956
Federal grants and contracts	527,542		527,542
Other state grants and contracts	49,322	\$ 16,946	66,268
Other local	105,653		105,653
Total revenues	<u>2,158,473</u>	<u>16,946</u>	<u>2,175,419</u>
Expenses:			
Program services:			
Instruction	1,231,661		1,231,661
Instruction-related services	354,640		354,640
Pupil services	165,683		165,683
Plant services	199,377		199,377
Supporting services:			
General administration	100,644		100,644
Total expenses	<u>2,052,005</u>	<u>-</u>	<u>2,052,005</u>
Change in Net Assets	106,468	16,946	123,414
Beginning Net Assets	<u>880,624</u>		<u>880,624</u>
Ending Net Assets	<u>\$ 987,092</u>	<u>\$ 16,946</u>	<u>\$ 1,004,038</u>

The notes to the financial statements are an integral part of this statement.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2020

	Program Services				Support Services	Total
	Instruction	Instruction Related	Pupil Services	Plant Services	Management and General	
Expenses:						
Certificated Salaries	\$ 524,046		\$ 64,842	\$ 1,327	\$ 1,033	\$ 591,248
Classified Salaries	73,733	\$ 97,362		5,784		176,879
Employee Benefits	203,322	33,389	22,244	505		259,460
Books and supplies	261,708	18,694	16,796	25,724	1,052	323,974
Services and other operating expenses	158,684	205,195	34,803	162,772	98,559	660,013
Depreciation			26,998	3,265		30,263
Other outgo	10,168					10,168
Total expenses	<u>\$ 1,231,661</u>	<u>\$ 354,640</u>	<u>\$ 165,683</u>	<u>\$ 199,377</u>	<u>\$ 100,644</u>	<u>\$ 2,052,005</u>

The notes to the financial statements are an integral part of this statement.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2020

Cash Flows From Operating Activities:

Change in Net Assets	<u>\$ 123,414</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	30,263
(Increase) decrease in accounts receivable	(177,779)
(Increase) decrease in amounts due from lapsed organization	324,654
Increase (decrease) in accounts payable	26,022
Increase (decrease) in unearned revenue	<u>(3,285)</u>
Total Adjustments	<u>199,875</u>
Net Cash Provided (Used) by Operating Activities	<u>323,289</u>

Cash Flows From Investing Activities:

Purchase of equipment	<u>(172,485)</u>
Net Cash Provided (Used) by Investing Activities	<u>(172,485)</u>

Cash Flows From Financing Activities:

Net Cash Provided (Used) by Financing Activities	<u>-</u>
--	----------

Net Increase (Decrease) In Cash and Cash Equivalents	150,804
--	---------

Cash and Cash Equivalents at Beginning of Year	<u>422,940</u>
--	----------------

Cash and Cash Equivalents at End of Year	<u>\$ 573,744</u>
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There were no non-cash activities during the year.

The notes to the financial statements are an integral part of this statement.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

This summary of significant accounting policies of Northern United - Siskiyou Charter School (the Charter School) is presented to assist in understanding the Charter School's financial statements. The financial statements and notes are representations of management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

Nature of Activities

Northern United - Siskiyou Charter School is a public charter school chartered by the Siskiyou County Office of Education on February 21, 2018. Northern United Charter School is a non-profit corporation that governs Northern United - Siskiyou Charter School. The Charter School is supported primarily through local control funding formula apportionments based on pupil attendance, and federal and state grants for educational purposes.

The mission of Northern United - Siskiyou Charter School, in partnership with parents and community, is to engage all students in a comprehensive education, preparing them to be confident, competent and proactive citizens in a diverse society.

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 2019 to June 30, 2020.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 10 to 50 years. The Charter School has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2020, the Charter School has received no contributions of long-lived assets.

Budgets and Budgetary Accounting

Charter schools are required by California Education Code Section 47604.33 to submit budgets to their chartering agency for review by July 1 of each year. The Charter School's governing board satisfied these requirements.

Donated Materials and Services

Donated equipment and other noncash donations are recorded as contributions at their

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

estimated acquisition value at their date of donation. Northern United - Siskiyou Charter School reports the donations as support without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used.

Donated services are recognized as contributions in accordance with ASC 958-605 and subsections, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Charter School.

In the year ended June 30, 2020, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

The Charter School considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2018 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

The Charter School has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740 that clarifies the accounting for uncertainty in tax positions taken or expected to be taken on a tax return and provides that the tax effects from an uncertain tax position can be recognized in the financial statements only if, based on its merits, the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

Revenue and Support With and Without Donor Restrictions

Support received is recorded as an increase in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Restricted support whose restrictions are met in the same reporting period are recorded as support without restrictions.

Grants and Accounts Receivable

Management considers grants and accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Grant Revenue Recognition

Grant awards accounted for as exchange transactions are reported as an increase in net assets without donor restrictions when the revenue is earned. Grant awards accounted for as contributions are recognized as an increase in net assets with donor restrictions when received and are reclassified to net assets without donor restrictions when donor restrictions have been satisfied.

Unearned Revenue

Unexpended grant awards accounted for as exchange transactions are recorded as unearned revenue until expended, at which time they are recognized as revenue.

Net Assets

The Charter School's net assets consist of the following components:

Net Assets With Donor Restrictions: - net assets with donor-imposed purpose or time restrictions.

Net Assets Without Donor Restrictions: – net assets without donor restrictions represents total net assets not subject to purpose or time restrictions.

There were no board designations of net assets without donor restrictions.

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of management estimates. Management and general expenses include those expenses that are not



NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

directly identifiable with any other specific function but provide for the overall support and direction of the Charter School.

Shipping and Handling Costs

Shipping and handling costs are included in expense as they are incurred.

Advertising Costs

Advertising costs are expensed as incurred. There were no advertising costs for the year ended June 30, 2020.

Risk Management

Northern United - Siskiyou Charter School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters, for which the Charter School carries insurance provided by Joint Powers Authorities.

Local Control Funding Formula/Property Taxes

The Charter School's local control funding formula ("LCFF") is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Siskiyou is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County of Siskiyou apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll-approximately October 1 of each year.

The County Auditor-Controller reports the amount of the Charter School's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the Charter School.

The California Department of Education reduces the Charter School's entitlement by the Charter School's local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

The Charter School's base LCFF is the amount of general purpose tax revenue, per average daily attendance (ADA), that the Charter School is entitled to by law. This amount is multiplied by the

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

second period ADA to derive the Charter School's total entitlement.

New Accounting Pronouncements

In 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU establishes principles for reporting useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers, particularly, that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new standard is effective for the Organization's financial statements for the year ending June 30, 2021.

In 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than twelve months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The new standard is effective for the Organization's financial statements for the year ending June 30, 2023.

2. Cash and Investments

Cash on hand and in banks at June 30, 2020 consisted of the following:

Pooled Cash in County Treasury	\$ 573,744
Total Cash and Investments	<u>\$ 573,744</u>

There were no cash balances held in banks during the year ended June 30, 2020.

In accordance with Education Code Section 41001, the Charter School maintains substantially all of its cash in the Siskiyou County Treasury as part of the common investment pool. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The Charter School categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2020, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2020:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 579,123	2

The Charter School has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the Charter School.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County Treasurer's investments consist of approximately 63 percent federal agencies, 17 percent certificates of deposit, 15 percent California Asset Management Program, 2 percent corporate notes, and 3 percent California State Treasurer's local agency investment fund. The S & P credit ratings for these investments include Aaa, Aa3 and non-rated for certificates of deposit, the California Asset Management Program, and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

also allows financial institutions to secure Charter School deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2020, none of the Charter School's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Siskiyou Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Siskiyou Treasurer's investments is 2 years.

3. Liquidity and Availability of Resources

At June 30, 2020, the Charter School had \$779,958 of financial assets available within one year of the statement of financial position date to meet cash needs for general operating expenses, as follows:

	June 30, 2020
Financial assets at year end:	
Cash and cash equivalents	\$ 573,744
Grants and accounts receivable	281,790
Total Financial Assets at Year End	855,534
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(49,703)
Unearned revenue	(8,927)
Restricted time or purpose restrictions	(16,946)
Financial assets available to meet cash needs for general expenditures within one year	\$ 779,958

The Charter School does not have a formal liquidity management policy. However, the Charter School does review its projected long-term cash needs, and maintains a significant reserve for long-term needs. The Board has adopted a minimum reserve level of 10% of annual expenditures.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

4. Grants and Accounts Receivable

Receivables at June 30, 2020 consist of the following:

Federal Government:	
Federal Programs	\$ 49,077
State Government:	
Categorical Aid Programs	50,517
LCFF	168,535
Lottery	6,918
Total State Government	225,970
Local Government:	
Other	4,120
Interest	2,623
Total Local Government	6,743
Total Receivables	\$ 281,790

All receivables are expected to be realized in one year or less.

5. Non-operating Revenue - Transfer from Lapsed Charter School

The Northern United-Siskiyou Charter School was established as an independent charter school, chartered by the Siskiyou County Office of Education, after the Mattole Valley Charter School's charter with Mattole Unified School District was terminated on June 30, 2018, due to recent court cases limiting the ability of charter schools to operate sites outside of the sponsoring District's boundaries. The remaining unrestricted fund balance in the Mattole Valley Charter School after termination is being distributed to the Northern United-Siskiyou Charter School and the Northern United-Humboldt Charter School. The total amount to be transferred to Northern United-Siskiyou Charter School and the balance received from Mattole Valley Charter School is as follows:

Total to be transferred from Mattole Valley Charter School	\$ 754,633
Amount transferred in 2018/19	(429,979)
Amount transferred in 2019/20	(324,654)
Amount Due From Lapsed Organization, June 30, 2020	\$ -

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

6. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Site and improvements	\$ 41,131	\$ 36,084		\$ 77,215
Equipment	19,208	136,401	\$ -	155,609
Total capital assets	60,339	172,485	-	232,824
Less: accumulated depreciation for:				
Improvements	427	5,694		6,121
Equipment	-	\$ 24,569	-	24,569
Total accumulated depreciation	427	30,263	-	30,690
Total capital assets, net	\$ 59,912	\$ 142,222	\$ -	\$ 202,134

Depreciation was charged to function as follows:

Pupil services	\$ 26,998
Plant services	3,265
	\$ 30,263

7. Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System, and classified employees are members of the Public Employees' Retirement System.

**State Teachers' Retirement System (STRS)**

Plan Description and Provisions

The Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report can be found on the CalSTRS website.

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their salary,

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 2019-2020 was 17.10 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to STRS for the fiscal years ending June 30, 2020 and 2019 were \$79,731 and \$57,644, respectively, and equal 100 percent of the required contributions for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the year ended June 30, 2018.

**California Public Employees' Retirement System (PERS)**

Plan Description

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained at CalPERS' website under "Forms and Publications".

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) for members of both the Classic Member Plan or the PEPRM Member Plan. The Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2019-2020 was 19.721 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalPERS for the fiscal year ending June 30, 2020 and 2019, excluding any payments made by the State of California on behalf of the School, were \$33,067 and \$8,526, respectively, and equal 100 percent of the required contribution for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the years ended June 30, 2018.

8. Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2020 were as follows:

Lottery - Instructional Materials	\$ 16,946
Total	<u>\$ 16,946</u>

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue. There was no release of restrictions for net assets with donor restrictions for the year ended June 30, 2020.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

9. Joint Powers Agreement

The Charter School participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Medical Insurance Group and the California Charter School Joint Powers Authority (CharterSAFE).

California Charter School Joint Powers Authority (CharterSAFE) - CharterSAFE arranges for and provides workers compensation and property and liability insurance for its members: independent charter schools in California. CharterSAFE is governed by a commission composed of one representative from each member agency. CharterSAFE is independent of any influence by the member charter schools beyond their representation on the commission. Each member charter school pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in CharterSAFE.

North Coast Schools' Medical Insurance Group (NCSMIG) - The NCSMIG arranges for and provides medical, dental and vision insurance for its members. The NCSMIG is governed by a board of directors composed of representatives from member school districts and charter schools which have one hundred or more insured lives and one representative for those members with less than one hundred insured lives. The Board controls the operations of the NCSMIG including selection of management and approval of operating budgets. NCSMIG is independent of influence by the member school districts and charter schools beyond their representation on the Board. Each member school district and charter school pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSMIG.

The following is a summary of financial information for CharterSAFE and NCSMIG at June 30, 2019 (the most recent information provided to us):

	<u>CharterSAFE</u>	<u>NCSMIG</u>
Total assets	\$ 33,402,250	\$ 7,643,414
Total liabilities	25,862,819	5,420,057
Total net position	<u>\$ 7,539,431</u>	<u>\$ 2,223,357</u>
Total revenues	\$ 27,137,840	\$ 55,589,329
Total expenses	26,708,242	55,079,951
Change in net position	<u>\$ 429,598</u>	<u>\$ 509,378</u>



NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

10. Federal and State Revenue

For the year ended June 30, 2020, the Charter School was primarily funded through the LCFF and was additionally funded through the following grants:

Federal and State Categorical Programs

Northern United - Siskiyou Charter School recognized the following grants and contracts passed through the California Department of Education:

Federal Programs

Public School Charter School Grant	\$ 437,634
NCLB: Title I, Part A	68,594
NCLB: Title II Part A, Teacher Quality	11,500
ESEA Title IV, Student Support	<u>9,814</u>
Total Federal	<u>\$ 527,542</u>

State Programs

State Lottery	\$ 45,274
Lottery Instructional Materials	16,946
State Mandated Costs Block Grant	<u>4,048</u>
Total State	<u>\$ 66,268</u>

11. Risk Management

The Charter School is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The Charter School participates in Joint Powers Agreements for property, liability, and workers' compensation insurance. There have been no significant reductions in insurance coverage. For the past year settlements did not exceed insurance coverage.

12. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The Charter School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the Charter School from March 2020 and continuing into Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2020

COVID-19 watch list for fourteen consecutive days.

The extent to which the COVID-19 pandemic may impact the Charter School will depend on future developments which are uncertain, such as the duration of the outbreak, additional governmental mandates issued to mitigate the spread of the disease, business closures, economic disruptions, and the effectiveness of actions taken to contain and treat the virus. Accordingly, the COVID-19 pandemic may have a negative impact on the Charter School's future operations, the size and duration of which is difficult to predict. The Charter School's management will continue to actively monitor the situation and may take further actions altering operations that the Charter School's management determines are in the best interests of its employees and students, or as required by federal, state, or local authorities.

13. Related Party Transactions

The Charter School and Northern United - Humboldt Charter School are both operated by Northern United, an independent nonprofit entity. Both schools share some administrative staff. The payroll and benefits for that shared staff is reported by Northern United - Humboldt, and Northern United - Siskiyou reimburses Northern United - Humboldt for their share of the payroll and benefits. For the year ended June 30, 2020, the total paid to Northern United - Humboldt was \$221,908.

14. Evaluation of Subsequent Events

The Charter School has evaluated events through February 22, 2021, the date on which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF ACTIVITIES  
BUDGET AND ACTUAL

For The Year Ended June 30, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive - (Negative)</u>
Revenues:			
Local control funding formula	\$ 1,424,785	\$ 1,475,956	\$ 51,171
Federal revenues	142,309	527,542	385,233
Other state revenues	27,954	66,268	38,314
Other local revenues	22,575	105,653	83,078
	<u>1,617,623</u>	<u>2,175,419</u>	<u>557,796</u>
Expenses:			
Certificated Salaries	500,580	591,248	(90,668)
Classified Salaries	113,803	176,879	(63,076)
Employee Benefits	232,399	259,460	(27,061)
Books and supplies	475,645	323,974	151,671
Services and other operating expenses	603,175	660,013	(56,838)
Depreciation		30,263	(30,263)
Other outgo	9,098	10,168	(1,070)
	<u>1,934,700</u>	<u>2,052,005</u>	<u>(117,305)</u>
Change in Net Assets	(317,077)	123,414	440,491
Net Assets, July 1, 2019	<u>880,624</u>	<u>880,624</u>	<u>-</u>
Net Assets, June 30, 2020	<u>\$ 563,547</u>	<u>\$ 1,004,038</u>	<u>\$ 440,491</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

ORGANIZATION

June 30, 2020

Northern United - Siskiyou Charter School services kindergarten through grade 12, and was granted its charter by the Siskiyou County Office of Education on February 21, 2018.

The Board of Directors for the fiscal year ended June 30, 2020 was composed of the following members, with terms expiring as follows:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jere Cox	President	December 2021
Bianca Garza	Vice-President	December 2020
Rosemary Kunkler	Member	December 2021
Kevin Bradley	Member (Appointed 5/7/20)	December 2020
Jeff Lanphere	Member (Appointed 5/7/20)	December 2021
Briana Oesterle	Member (Resigned August 2019)	

ADMINISTRATION

Shari Lovett  
Executive Director

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2020

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Total Kindergarten through Grade 3	23.61	23.61
Classroom-based ADA included in total	-	-
 Total Grades 4 through 6	 25.10	 25.10
Classroom-based ADA included in total	-	-
 Total Grades 7 and 8	 18.95	 18.95
Classroom-based ADA included in total	-	-
	<hr/>	<hr/>
Total Elementary School	67.66	67.66
Classroom-based ADA included in total	-	-
	<hr/>	<hr/>
High School		
Total Grades 9 through 12	70.86	70.86
Classroom-based ADA included in total	-	-
	<hr/>	<hr/>
Total High School	70.86	70.86
Classroom-based ADA included in total	-	-
	<hr/>	<hr/>
Total Elementary and High School	138.52	138.52
Classroom-based ADA included in total	-	-
	<hr/> <hr/>	<hr/> <hr/>

Average daily attendance is a measurement of the number of pupils attending classes of the Charter School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2020

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2019-20 Actual Minutes</u>	<u>Number of Days Traditional Calendar *</u>	<u>Status</u>
--------------------	----------------------------	-------------------------------	--	---------------

The Northern United - Siskiyou Charter School received no funding for classroom-based instruction. Therefore this schedule does not apply.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2020

	For The Year Ended			
	Budget 6/30/2021	6/30/2020	6/30/2019	6/30/2018 ***
Revenues and other financial sources	\$ 1,544,044	\$ 2,175,419	\$ 2,279,210	
Expenditures	1,823,502	2,052,005	1,398,586	
Total Outgo	1,823,502	2,052,005	1,398,586	
Change in Net Assets	\$ (279,458)	\$ 123,414	\$ 880,624	
Ending Net Assets	\$ 724,580	\$ 1,004,038	\$ 880,624	
Available Undesignated Reserves	\$ 707,634	\$ 987,092	\$ 880,624	
Designated for Economic Uncertainties	\$ -	\$ -	\$ -	
Undesignated Net Assets	\$ 707,634	\$ 987,092	\$ 880,624	
Available Reserves as a Percentage of Total Outgo	38.81%	48.10%	62.97%	
Total Long-Term Debt	\$ -	\$ -	\$ -	
Average Daily Attendance at P-2	139	139	134	

\*\*\* - The Charter School's first year of operations was the year ended June 30, 2019.

This schedule discloses the Charter School's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the Charter School's ability to continue as a going concern for a reasonable amount of time. The Charter School's first year of operations was the year ended June 30, 2019, therefore there was no activity to report for the year ended June 30, 2018.

Net assets have increased \$123,414 from the prior year. The fiscal year 2020-2021 budget projects a decrease of \$279,458 (27.83%). For a school this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$69,000, whichever is greater.

The Charter School did not incur an operating deficit in the last two years, but does anticipate incurring an operating deficit during the 2020-2021 fiscal year.

ADA increased by 5 from the prior year. The Charter School anticipates no change in ADA during the fiscal year 2020-21.



NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET  
REPORT WITH AUDITED FINANCIAL STATEMENTS

For The Year Ended June 30, 2020

June 30, 2020 Annual Financial and Budget Report Net Assets	\$ 794,430
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets -	
Increase capital assets	202,134
Decrease prepaid expense	(4,683)
Decrease unearned revenue	12,157
	<hr/>
June 30, 2020 Audited Financial Statements Net Assets	<u><u>\$ 1,004,038</u></u>

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



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

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Northern United - Siskiyou Charter School  
2120 Campton Road, Suite H  
Eureka, California 95503

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United - Siskiyou Charter School (the "Charter School") which comprise the statement of financial position as of June 30, 2020 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated February 22, 2021.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS -  
CONTINUED

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

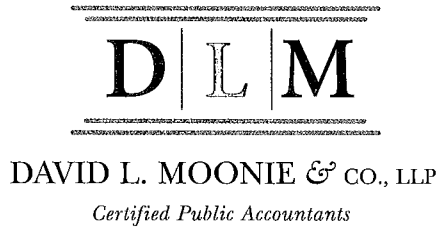
As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS  
Eureka, California  
February 22, 2021

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



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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors  
Northern United - Siskiyou Charter School  
2120 Campton Road, Suite H  
Eureka, California 95503

**Compliance**

We have audited the Northern United - Siskiyou Charter School's (the "Charter School") compliance with the requirements specified in the *2019-2020 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel, that are applicable to the Charter School's educational programs for the year ended June 30, 2020.

**Management's Responsibility**

Compliance with the applicable compliance requirements referred to above is the responsibility of the Charter School's management.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Charter School's compliance with the applicable compliance requirements referred to above based on our compliance audit.

Our compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-2020 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the Charter School's compliance.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE - CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High School	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
School Districts of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program:	
After school	Not applicable
Before school	Not applicable
General	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

**Opinion**

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the Charter School's educational programs for the year ended June 30, 2020.

**Purpose of this Report**

The purpose of this report on state compliance is solely to describe the scope of our testing of the Charter School's state compliance and the results of that testing based on the requirements specified in the *2019-2020 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*David L. Moonie + Co.*

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 22, 2021

**FINDINGS AND QUESTIONED COSTS**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2020

Section I – Financial Statement Findings

None reported.

Section II – Federal Award Findings and Questioned Costs

None reported.

Section III – State Award Findings and Questioned Costs

None reported.



NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

2019-001: USE OF GIFT CERTIFICATES - INTERNAL CONTROL (CODE 30000)

Condition

During our testing of accounts payable expenditures, in which we tested 99 percent of total expenditures, we noted one disbursement totaling \$150 which was for gift cards provided to students.

Recommendation

We recommend that the Charter School inform all staff that purchases of gift cards or gift certificates is considered an unallowable gift of public funds, and will not be reimbursed or paid for by the Charter School.

Current Status

Implemented.

**Agenda Item 5.**  
**REPORTS**

**Subject:**

5.1 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 1/29/21:

NU-Humboldt Charter School - 387

NU-Siskiyou Charter School - 146

Attendance as of 1/29/21:

NU-Humboldt Charter School - 94.14%

NU-Siskiyou Charter School - 94.02%

**Fiscal Implications:**

To be determined.

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

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**NORTHERN UNITED CHARTER SCHOOLS  
ATTENDANCE AND ADA SUMMARY REPORT BY LEARNING PERIODS**

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL					NORTHERN UNITED-SISKIYOU CHARTER SCHOOL				
Date Range	End Enroll	ADA Enroll	% ADA		Date Range	End Enroll	ADA Enroll	% ADA	
08/31-9/25	409	393.11	95.29%		08/31-9/25	159	155.05	97.23%	
09/28-10/23	401	383.05	94.14%		09/28-10/23	162	159.2	97.55%	
10/26-11/20	396	383.05	95.59%		10/26-11/20	159	159.63	98.25%	
11/23-12/18	392	382.87	96.55%		11/23-12/18	164	158.6	96.20%	
12/21-01/29	387	368.05	94.14%		12/21-01/29	146	152.4	94.02%	
02/01-02/26	388				02/01-02/26	148			
03/01-03/26					03/01-03/26				
03/29-04/23					03/29-04/23				
04/26-05/21					04/26-05/21				
05/24-06/17					05/24-06/17				
Year Overall					Year Overall				

**Agenda Item 5.**  
**REPORTS**

**Subject:**  
5.2 Financial Report

**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, Tammy Picconi

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Account classifications selected							Field ranges selected			
	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
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: A Approved  
Include budget transfers: Y  
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: 02/26/2021 08:43:17

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	573,744.22	111,700.54-	233,235.09	0.00	806,979.31	
9209 A/R SET-UP ODD YEARS	281,789.84	0.00	233,602.59-	0.00	48,187.25	
9330 PREPAID EXPENDITURES	9,683.26	0.00	0.00	0.00	9,683.26	
9508 USE TAX LIABILITY	60.04-	0.00	0.00	0.00	60.04-	
9509 ACCOUNTS PAYABLE SET UP-ODD YR	67,397.20-	0.00	57,229.31	0.00	10,167.89-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	0.00	0.00	0.00	0.00	
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	21,124.47	857.52-	18,674.31-	0.00	2,450.16	
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	
9556 MISC DISTRICT VOL-DEDS	3,370.26-	0.00	0.00	0.00	3,370.26-	
9650 DEFERRED REVENUE	21,084.36-	0.00	21,084.36	0.00	0.00	
TOTAL Beginning balance	794,429.93	112,558.06-	59,271.86	0.00	853,701.79	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,498,217.00	0.00	796,338.00	0.00	701,879.00	53.2
8012 EPA REVENUE	27,704.00	0.00	13,852.00	0.00	13,852.00	50.0
8096 TRANSFERS TO CHART. IN LIEU TX	0.00	0.00	0.00	0.00	0.00	N/A
8260 FOREST RESERVE FUNDS	0.00	0.00	25,520.58	0.00	25,520.58-	N/A
8290 ALL OTHER FEDERAL REVENUES	126,367.36	0.00	138,146.36	0.00	11,779.00-	109.3
8550 MANDATED COST REIMBURSEMENTS	0.00	0.00	4,462.00	0.00	4,462.00-	N/A
8560 STATE LOTTERY REVENUE	29,981.00	0.00	7,725.08	0.00	22,255.92	25.8
8590 ALL OTHER STATE REVENUES	13,017.00	0.00	13,017.00	0.00	0.00	100.0
8660 INTEREST	5,000.00	0.00	3,400.25	0.00	1,599.75	68.0
8699 ALL OTHER LOCAL REVENUES	4,500.00	0.00	0.00	0.00	4,500.00	0.0
8792 TF OF APPORT FROM COE	39,145.00	0.00	0.00	0.00	39,145.00	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	1,743,931.36	0.00	1,002,461.27	0.00	741,470.09	
*TOTAL Beginning balance + Revenue	2,538,361.29	794,429.93	1,796,891.20			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	559,975.00	50,064.15	288,576.68	4,287,699.13	4,016,300.81-	817.2
1200 CERT PUPIL SUPPORT SALARY	0.00	0.00	0.00	58,662.50	58,662.50-	N/A
1900 OTHER CERTIFICATED SALARIES	0.00	322.50	1,128.74	25,101.25	26,229.99-	N/A
2200 CLASSIFIED SUPPORT SALARIES	8,928.00	496.00	2,976.00	40,300.00	34,348.00-	484.7
2400 CLERICAL/TECHNICAL/OFFICE SAL	91,560.00	7,592.00	56,978.00	897,746.00	863,164.00-	1042.7

2900	OTHER CLASSIFIED SALARIES	24,138.00	7,603.00	42,994.09	562,897.29	581,753.38-2510.1
3101	STRS CERTIFICATED	90,435.97	7,245.99	42,479.69	623,049.14	575,092.86- 735.9
3102	STRS CLASSIFIED	0.00	694.46	3,474.63	43,403.15	46,877.78- N/A
3201	PERS CERTIFICATED	0.00	1,055.70	3,950.85	85,037.38	88,988.23- N/A
3202	PERS CLASSIFIED	25,797.59	1,406.36	11,144.67	178,333.68	163,680.76- 734.5
3301	SOCIAL SECURITY CERTIFICATED	0.00	259.30	1,063.99	25,612.20	26,676.19- N/A
3302	SOCIAL SECURITY CLASSIFIED	7,726.81	700.26	4,974.89	76,395.98	73,644.06-1053.1
3311	MEDICARE - CERTIFICATED	8,119.64	659.39	4,175.24	63,386.45	59,442.05- 832.1

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
3312 MEDICARE - CLASSIFIED	1,807.08	226.14	1,537.29	21,763.74	21,493.95	1289.4
3401 HEALTH & WELFARE CERTIFICATED	118,586.80	8,852.82	49,734.06	569,806.19	500,953.45	522.4
3402 HEALTH & WELFARE CLASSIFIED	58,129.60	1,779.24	9,785.82	107,644.02	59,300.24	202.0
3501 UNEMPLOYMENT - CERTIFICATED	279.99	22.76	131.54	1,998.17	1,849.72	760.6
3502 UNEMPLOYMENT - CLASSIFIED	62.31	7.64	50.34	735.67	723.70	1261.5
3601 WORKERS COMP - CERTIFICATED	13,047.41	463.80	2,682.18	44,300.08	33,934.85	360.1
3602 WORKERS COMP - CLASSIFIED	2,903.79	159.06	1,046.13	15,305.76	13,448.10	563.1
4100 APPRVD TEXTBKS/CORE CURRICULA	49,761.33	0.00	27,566.60	0.00	22,194.73	55.4
4300 SUPPLIES	178,282.08	2,162.36	38,217.61	7,938.66	132,125.81	25.9
4700 FOOD	15,000.00	316.03	2,179.87	7,835.94	4,984.19	66.8
5200 TRAVEL & CONFERENCE	1,369.00	0.00	169.46	1,200.00	0.46	100.0
5300 DUES & MEMBERSHIPS	11,224.00	0.00	1,510.00	4,724.00	4,990.00	55.5
5400 INSURANCE	29,003.00	0.00	29,003.00	0.00	0.00	100.0
5500 OPERATION & HOUSEKEEPING SERV	9,111.00	1,665.00	6,891.63	5,309.13	3,089.76	133.9
5510 HEATING BUTANE, OIL	2,000.00	63.86	63.86	1,936.14	0.00	100.0
5520 ELECTRICITY	21,000.00	2,928.43	6,999.01	14,000.99	0.00	100.0
5530 WATER&/OR SEWAGE	6,000.00	318.94	1,468.29	2,231.71	2,300.00	61.7
5550 DISPOSAL/GARBAGE REMOVAL	3,500.00	0.00	343.00	1,670.00	1,487.00	57.5
5600 RENTALS, LEASES & REPAIRS,N.C.	22,600.00	980.16	8,487.12	22,614.57	8,501.69	137.6
5612 NORTH UNITED RENT/LEASE BLDG	164,000.00	11,000.00	99,000.00	33,000.00	32,000.00	80.5
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	337,536.80	2,760.45	175,041.09	177,595.57	15,099.86	104.5
5801 LEGAL FEES	1,552.00	0.00	52.00	0.00	1,500.00	3.4
5830 AUDIT FEES	13,000.00	0.00	9,100.00	3,900.00	0.00	100.0
5864 CO-OP / SCOE	3,200.00	0.00	1,600.00	3,200.00	1,600.00	150.0
5899 UNAPPROPRIATED REVENUE	3,061.00	0.00	0.00	0.00	3,061.00	0.0
5912 COMMUN - INTERNET SVCS/LINES	8,785.00	269.54	3,320.84	5,871.30	407.14	104.6
5922 COMMUNICATION - TELEPHONE SVCS	10,330.00	108.73	2,580.82	2,219.18	5,530.00	46.5
5930 COMMUNICATION - POSTAGE/METER	650.00	373.99	710.38	441.01	501.39	177.1
7142 OTH TUIT,EXC CST PMT TO COE	10,370.50	0.00	0.00	0.00	10,370.50	0.0
7310 TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
<b>TOTAL Expense</b>	<b>1,912,833.70</b>	<b>112,558.06</b>	<b>943,189.41</b>	<b>8,024,865.98</b>	<b>7,055,221.69</b>	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	279,457.74	0.00	0.00	0.00	279,457.74	
9791 FUND BAL-BEGINNING BALANCE	794,429.93	0.00	0.00	0.00	794,429.93	
<b>TOTAL Ending balance</b>	<b>514,972.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>514,972.19</b>	
<b>**Fund balance</b>	<b>625,527.59</b>	<b>681,871.87</b>	<b>853,701.79</b>			<b>**</b>



043 NORTHERN UNITED SISKIYOU  
 2021 FAR SUMMARY 02/01-02/28  
 FUND :77

J70849

SCHOOL / PAYROLL CLEARING 995

Financial Summary Report  
 02/01/2021 - 02/26/2021

FAR300 L.00.08 02/26/21 08:43 PAGE 3

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	153,717.57-	0.00	153,717.57-	
9620 DUE TO OTHER AGENCIES	0.00	0.00	153,717.57	0.00	153,717.57	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	0.00	0.00			**

043 NORTHERN UNITED SISKIYOU  
 2021 FAR SUMMARY 02/01-02/28  
 FUND :87

J70849  
 AP CLEARING (994)

Financial Summary Report  
 02/01/2021 - 02/26/2021

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	289,220.37-	0.00	289,220.37-	
9620 DUE TO OTHER AGENCIES	0.00	0.00	289,220.37	0.00	289,220.37	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
*TOTAL Beginning balance + Revenue	0.00	0.00	0.00			*
**Fund balance	0.00	0.00	0.00			**

**HUMBOLDT COUNTY OFFICE OF EDUCATION**  
**75 - Northern United Humboldt**  
**Budget Financial Report - (From: 2/1/2021 To: 2/28/2021)**

Object	Object Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
<b>Fund 62 CHARTER SCHOOLS ENTERPRISE FN</b>										
<b>Fund Summary</b>										
<b>Revenue</b>										
<b>Revenue Limit Sources (8010 to 8099)</b>										
8011	REVENUE LIMIT ST AID-CURR YR	3,252,409.00	3,711,181.00	458,772.00	14.11%	0.00	2,031,174.00	0.00	1,680,007.00	45.27%
8012	REVENUE LIMIT-EPA	71,630.00	74,976.00	3,346.00	4.67%	0.00	37,487.00	0.00	37,489.00	50.00%
8019	REVENUE LIMIT ST AID-PR YRS	0.00	0.00	0.00	-	(3,627.00)	(3,627.00)	0.00	3,627.00	-
8096	TRANSFERS>CHARTERS IN LIEU TAX	8,832.00	5,536.00	(3,296.00)	-37.32%	0.00	2,734.00	0.00	2,802.00	50.61%
<b>Total Revenue Limit Sources (8010 to 8099)</b>		<b>3,332,871.00</b>	<b>3,791,693.00</b>	<b>458,822.00</b>		<b>(3,627.00)</b>	<b>2,067,768.00</b>	<b>0.00</b>	<b>1,723,925.00</b>	
<b>Federal Revenue (8100 to 8299)</b>										
8181	SP ED-ENTITLEMENT PER UDC	66,131.00	66,238.00	107.00	0.16%	0.00	0.00	0.00	66,238.00	100.00%
8221	NATIONAL LUNCH PROGRAM	0.00	0.00	0.00	-	0.00	601.54	0.00	(601.54)	-
8290	ALL OTHER FEDERAL REVENUES	220,589.00	342,811.00	122,222.00	55.41%	0.00	110,254.00	0.00	232,557.00	67.84%
8295	ALL FEDERAL REV PRIOR YEAR	0.00	0.00	0.00	-	0.00	168,940.00	0.00	(168,940.00)	-
<b>Total Federal Revenue (8100 to 8299)</b>		<b>286,720.00</b>	<b>409,049.00</b>	<b>122,329.00</b>		<b>0.00</b>	<b>279,795.54</b>	<b>0.00</b>	<b>129,253.46</b>	
<b>Other State Revenue (8300 to 8599)</b>										
8550	MANDATED COST REIMBURSEMENTS	9,380.00	8,989.00	(391.00)	-4.17%	0.00	8,989.00	0.00	0.00	0.00%
8560	STATE LOTTERY REVENUE	77,004.00	77,610.00	606.00	0.79%	0.00	19,291.17	0.00	58,318.83	75.14%
8590	ALL OTHER STATE REVENUES	171,920.00	204,108.00	32,188.00	18.72%	0.00	32,188.00	0.00	171,920.00	84.23%
<b>Total Other State Revenue (8300 to 8599)</b>		<b>258,304.00</b>	<b>290,707.00</b>	<b>32,403.00</b>		<b>0.00</b>	<b>60,468.17</b>	<b>0.00</b>	<b>230,238.83</b>	
<b>Other Local Revenue (8600 to 8799)</b>										
8634	FOOD SERVICES SALES	12,000.00	12,000.00	0.00	0.00%	0.00	0.00	0.00	12,000.00	100.00%
8638	ADULT CAFETERIA	1,000.00	1,000.00	0.00	0.00%	0.00	0.00	0.00	1,000.00	100.00%
8660	INTEREST	1,170.00	1,170.00	0.00	0.00%	(4,164.00)	(4,164.00)	0.00	5,334.00	455.90%
8699	ALL OTHER LOCAL REVENUES	261,623.00	250,652.00	(10,971.00)	-4.19%	0.00	143,378.75	1,005.00	106,268.25	42.40%
8792	TRANS OF APPORTION FROM COE	134,729.00	131,326.00	(3,403.00)	-2.53%	0.00	74,102.00	0.00	57,224.00	43.57%
<b>Total Other Local Revenue (8600 to 8799)</b>		<b>410,522.00</b>	<b>396,148.00</b>	<b>(14,374.00)</b>		<b>(4,164.00)</b>	<b>213,316.75</b>	<b>1,005.00</b>	<b>181,826.25</b>	
<b>Total Revenue</b>		<b>4,288,417.00</b>	<b>4,887,597.00</b>	<b>599,180.00</b>		<b>(7,791.00)</b>	<b>2,621,348.46</b>	<b>1,005.00</b>	<b>2,265,243.54</b>	
<b>Expenditure</b>										
<b>Certificated Salary (1000 to 1999)</b>										
1100	TEACHERS SALARIES - REGULAR	936,748.00	1,053,832.00	117,084.00	12.50%	105,337.85	653,133.10	0.00	400,698.90	38.02%
1104	SPECIAL ED TEACHER	295,680.00	261,910.00	(33,770.00)	-11.42%	25,007.67	154,220.75	0.00	107,689.25	41.12%
1150	TEACHER SALARY - OTHER PAY	0.00	7,175.00	7,175.00	-	735.00	4,217.50	0.00	2,957.50	41.22%

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Include GL Status = Pended,Encumbered,PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

**HUMBOLDT COUNTY OFFICE OF EDUCATION**  
**75 - Northern United Humboldt**  
**Budget Financial Report - (From: 2/1/2021 To: 2/28/2021)**

Object	Object Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
<b>Fund 62 CHARTER SCHOOLS ENTERPRISE FN</b>										
<b>Fund Summary</b>										
<b>Expenditure</b>										
<b>Certificated Salary (1000 to 1999)</b>										
1200	CERT PUPIL SUPPORT SAL - REG	120,547.00	78,117.00	(42,430.00)	-35.20%	7,759.00	46,554.00	0.00	31,563.00	40.40%
1300	CERT SUPRVRSR' & ADMIN' SAL	117,904.00	117,904.00	0.00	0.00%	9,834.50	78,566.00	0.00	39,338.00	33.36%
1900	OTHER CERT SALARY- REGULAR	330,200.00	330,750.00	550.00	0.17%	29,025.00	205,200.00	0.00	125,550.00	37.96%
<b>Total Certificated Salary (1000 to 1999)</b>		<b>1,801,079.00</b>	<b>1,849,688.00</b>	<b>48,609.00</b>		<b>177,699.02</b>	<b>1,141,891.35</b>	<b>0.00</b>	<b>707,796.65</b>	
<b>Classified Salary (2000 to 2999)</b>										
2100	CLASS INSTR AIDE SAL-REGULAR	0.00	118,922.00	118,922.00	-	9,850.50	49,390.00	0.00	69,532.00	58.47%
2122	INSTR AIDE SAL HRLY-SPECL ED	54,211.00	31,195.00	(23,016.00)	-42.46%	1,615.00	8,946.25	0.00	22,248.75	71.32%
2210	FOOD SERVICE PERSONNEL	8,008.00	2,074.00	(5,934.00)	-74.10%	232.00	1,406.50	0.00	667.50	32.18%
2214	CUSTODIAN	0.00	13,986.00	13,986.00	-	1,357.00	6,951.50	0.00	7,034.50	50.30%
2218	COUNSELING/CAREER TECHNICIAN	39,520.00	14,440.00	(25,080.00)	-63.46%	1,646.67	13,173.35	0.00	1,266.65	8.77%
2255	COMPUTER LAB TECHNICIAN	60,900.00	60,900.00	0.00	0.00%	5,075.00	40,600.00	0.00	20,300.00	33.33%
2303	ASSISTANT SUPERINTENDENT	91,180.00	0.00	(91,180.00)	-100.00%	0.00	0.00	0.00	0.00	-
2304	BUSINESS MANAGER	62,900.00	62,900.00	0.00	0.00%	5,241.67	41,933.36	0.00	20,966.64	33.33%
2307	COORDINATOR	0.00	45,000.00	45,000.00	-	4,488.00	26,928.00	0.00	18,072.00	40.16%
2308	DIRECTOR	60,900.00	60,900.00	0.00	0.00%	5,075.00	40,600.00	0.00	20,300.00	33.33%
2309	ADMINISTRATIVE ASSISTANT	0.00	62,320.00	62,320.00	-	6,272.00	37,632.00	0.00	24,688.00	39.61%
2402	ACCOUNT TECHNICIAN	79,040.00	104,120.00	25,080.00	31.73%	8,233.32	65,866.57	0.00	38,253.43	36.74%
2403	CLERICAL TECHNICIAN	59,054.00	19,816.00	(39,238.00)	-66.44%	3,136.25	23,222.38	0.00	(3,406.38)	-17.19%
2405	ATTENDANCE TECHNICIAN	81,400.00	81,400.00	0.00	0.00%	6,550.00	50,230.00	0.00	31,170.00	38.29%
2900	OTHER CLASS SALARIES-REGULAR	0.00	22,271.00	22,271.00	-	3,656.33	18,606.50	0.00	3,664.50	16.45%
<b>Total Classified Salary (2000 to 2999)</b>		<b>597,113.00</b>	<b>700,244.00</b>	<b>103,131.00</b>		<b>62,428.74</b>	<b>425,486.41</b>	<b>0.00</b>	<b>274,757.59</b>	
<b>Employee Benefit (3000 to 3999)</b>										
3101	STRS - CERTIFICATED	463,264.00	536,393.00	73,129.00	15.79%	27,563.87	177,333.76	0.00	359,059.24	66.94%
3201	PERS - CERTIFICATED	0.00	8,363.00	8,363.00	-	845.60	5,073.60	0.00	3,289.40	39.33%
3202	PERS - CLASSIFIED	101,367.00	145,874.00	44,507.00	43.91%	11,323.44	79,708.97	0.00	66,165.03	45.36%
3311	SOCIAL SECURITY-CERTIFICATED	0.00	1,570.00	1,570.00	-	253.27	1,519.62	0.00	50.38	3.21%
3312	SOCIAL SECURITY-CLASSIFIED	37,021.00	42,978.00	5,957.00	16.09%	3,814.36	26,052.68	0.00	16,925.32	39.38%
3331	MEDICARE-CERTIFICATED	26,076.00	26,662.00	586.00	2.25%	2,568.18	16,506.69	0.00	10,155.31	38.09%
3332	MEDICARE-CLASSIFIED	8,658.00	10,018.00	1,360.00	15.71%	900.19	6,131.47	0.00	3,886.53	38.80%
3411	HEALTH & WELFARE BENEFITS-CRT	368,845.00	367,263.00	(1,582.00)	-0.43%	29,297.21	236,869.34	0.00	130,393.66	35.50%

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Include GL Status = Pended, Encumbered, PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

**HUMBOLDT COUNTY OFFICE OF EDUCATION**  
**75 - Northern United Humboldt**  
**Budget Financial Report - (From: 2/1/2021 To: 2/28/2021)**

Object	Object Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
<b>Fund 62 CHARTER SCHOOLS ENTERPRISE FN</b>										
<b>Fund Summary</b>										
<b>Expenditure</b>										
<b>Employee Benefit (3000 to 3999)</b>										
3412	HEALTH & WELFARE BENEFITS-CLS	124,917.00	174,139.00	49,222.00	39.40%	12,687.72	103,877.01	0.00	70,261.99	40.35%
3501	ST UNEMPLOYMENT INS-CERTIF	900.00	922.00	22.00	2.44%	88.57	569.32	0.00	352.68	38.25%
3502	ST UNEMPLOYMENT INS-CLASSIFD	298.00	346.00	48.00	16.11%	31.06	211.59	0.00	134.41	38.85%
3601	WORKER'S COMP-CERTIFICATED	18,335.00	18,781.00	446.00	2.43%	1,806.57	11,611.63	0.00	7,169.37	38.17%
3602	WORKER'S COMP-CLASSIFIED	6,091.00	7,071.00	980.00	16.09%	633.26	4,313.29	0.00	2,757.71	39.00%
<b>Total Employee Benefit (3000 to 3999)</b>		<b>1,155,772.00</b>	<b>1,340,380.00</b>	<b>184,608.00</b>		<b>91,813.30</b>	<b>669,778.97</b>	<b>0.00</b>	<b>670,601.03</b>	
<b>Books and Supplies (4000 to 4999)</b>										
4110	TEXTBOOKS	32,588.00	50,463.00	17,875.00	54.85%	0.00	23,049.38	0.00	27,413.62	54.32%
4310	MATERIALS & SUPPLIES	49,288.00	104,920.00	55,632.00	112.87%	2,502.77	69,678.08	0.00	35,241.92	33.59%
4312	SUBSCRIPTIONS/PERIODICALS	0.00	4,439.00	4,439.00	-	0.00	4,401.53	0.00	37.47	0.84%
4314	TESTS	630.00	630.00	0.00	0.00%	0.00	0.00	0.00	630.00	100.00%
4351	OFFICE SUPPLIES	13,500.00	15,799.00	2,299.00	17.03%	305.48	7,496.44	95.32	8,207.24	51.95%
4364	GASOLINE	2,612.00	2,612.00	0.00	0.00%	0.00	0.00	0.00	2,612.00	100.00%
4374	CUSTODIAL SUPPLIES	4,000.00	9,078.00	5,078.00	126.95%	262.18	3,547.15	0.00	5,530.85	60.93%
4377	GROUNDS SUPPLIES	500.00	0.00	(500.00)	-100.00%	0.00	0.00	631.05	(631.05)	-
4381	BUILDING MAINTENANCE SUPPLS	428.00	8,596.00	8,168.00	1908.41%	371.83	3,707.95	0.00	4,888.05	56.86%
4383	LOCKS AND KEYS	365.00	50.00	(315.00)	-86.30%	0.00	0.00	0.00	50.00	100.00%
4391	OTHER SUPPLIES	0.00	2,311.00	2,311.00	-	0.00	2,311.48	0.00	(0.48)	-0.02%
4392	MEDICAL SUPPLIES	50.00	291.00	241.00	482.00%	0.00	290.91	0.00	0.09	0.03%
4393	WORKSHOP REFRESHMENTS	100.00	13,321.00	13,221.00	13221.00%	0.00	13,321.19	0.00	(0.19)	0.00%
4396	FOOD SERVICE SUPPLIES	5,000.00	5,000.00	0.00	0.00%	0.00	5.43	0.00	4,994.57	99.89%
4399	EQUIPMENT NON-INVENTORY	0.00	4,472.00	4,472.00	-	0.00	4,471.15	0.00	0.85	0.02%
4400	EQUIPMENT	0.00	19,675.00	19,675.00	-	0.00	15,895.63	0.00	3,779.37	19.21%
4445	COMPUTERS	16,000.00	13,245.00	(2,755.00)	-17.22%	0.00	13,241.11	0.00	3.89	0.03%
4453	OTHER TECHNOLOGY	5,000.00	18,929.00	13,929.00	278.58%	0.00	5,996.78	0.00	12,932.22	68.32%
4710	FOOD	20,000.00	25,374.00	5,374.00	26.87%	0.00	793.63	120.89	24,459.48	96.40%
<b>Total Books and Supplies (4000 to 4999)</b>		<b>150,061.00</b>	<b>299,205.00</b>	<b>149,144.00</b>		<b>3,442.26</b>	<b>168,207.84</b>	<b>847.26</b>	<b>130,149.90</b>	
<b>Services and Operating Expenditures (5000 to 5999)</b>										
5201	EMPLOYEE MILEAGE	8,000.00	3,986.00	(4,014.00)	-50.18%	0.00	1,431.76	0.00	2,554.24	64.08%
5207	REGISTRATION FEES	19,973.00	24,785.00	4,812.00	24.09%	0.00	24,681.90	0.00	103.10	0.42%

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

**HUMBOLDT COUNTY OFFICE OF EDUCATION**  
**75 - Northern United Humboldt**  
**Budget Financial Report - (From: 2/1/2021 To: 2/28/2021)**

Object	Object Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
<b>Fund 62 CHARTER SCHOOLS ENTERPRISE FN</b>										
<b>Fund Summary</b>										
<b>Expenditure</b>										
<b>Services and Operating Expenditures (5000 to 5999)</b>										
5300	DUES & MEMBERSHIPS	9,000.00	10,510.00	1,510.00	16.78%	0.00	10,030.19	0.00	479.81	4.57%
5450	OTHER INSURANCE	30,500.00	30,340.00	(160.00)	-0.52%	0.00	30,339.34	0.00	0.66	0.00%
5500	UTILITIES & HOUSEKEEPING SRV	4,500.00	4,500.00	0.00	0.00%	400.00	2,000.00	0.00	2,500.00	55.56%
5510	HEATING FUEL	1,350.00	1,350.00	0.00	0.00%	0.00	0.00	0.00	1,350.00	100.00%
5520	ELECTRICITY SERVICES	25,000.00	5,500.00	(19,500.00)	-78.00%	5,141.35	8,725.91	636.70	(3,862.61)	-70.23%
5530	WATER SERVICES	1,900.00	1,900.00	0.00	0.00%	497.25	1,546.10	0.00	353.90	18.63%
5560	WASTE DISPOSAL	1,810.00	750.00	(1,060.00)	-58.56%	1,912.70	2,607.00	0.00	(1,857.00)	-247.60%
5565	HAZARDOUS WASTE DISPOSAL	0.00	0.00	0.00	-	0.00	80.00	0.00	(80.00)	-
5612	RENTALS AND LEASES-BUILDINGS	205,706.00	246,256.00	40,550.00	19.71%	20,288.00	184,192.00	0.00	62,064.00	25.20%
5623	RENTALS AND LEASES-EQUIPMENT	2,000.00	1,200.00	(800.00)	-40.00%	951.03	2,753.82	0.00	(1,553.82)	-129.49%
5637	MAINTENANCE AGREEMENTS	12,500.00	9,039.00	(3,461.00)	-27.69%	440.08	8,005.48	0.00	1,033.52	11.43%
5800	CONTRACTED SERVICES	84,315.00	119,069.00	34,754.00	41.22%	22,192.40	91,484.72	0.00	27,584.28	23.17%
5805	PRINTING SERV-OUTSIDE VENDOR	100.00	0.00	(100.00)	-100.00%	0.00	0.00	0.00	0.00	-
5811	CO-OP CONTRACT	3,742.00	3,906.00	164.00	4.38%	0.00	3,742.00	0.00	164.00	4.20%
5819	OTHER INTER-LEA CONTRACTS	116,076.00	116,033.00	(43.00)	-0.04%	(6,719.60)	48,010.41	0.00	68,022.59	58.62%
5822	AUDIT FEES	14,500.00	14,500.00	0.00	0.00%	0.00	10,400.00	0.00	4,100.00	28.28%
5823	LEGAL FEES	0.00	418.00	418.00	-	0.00	417.30	0.00	0.70	0.17%
5831	ADVERTISEMENT	0.00	1,750.00	1,750.00	-	0.00	1,750.00	0.00	0.00	0.00%
5845	INFORMTN NETWORK SERV CONTR	5,000.00	18,831.00	13,831.00	276.62%	0.00	9,416.50	0.00	9,414.50	49.99%
5861	FINGERPRINTING	100.00	200.00	100.00	100.00%	0.00	160.00	0.00	40.00	20.00%
5881	OTHER CHARGES/FEES	200.00	6,181.00	5,981.00	2990.50%	0.00	3,336.89	0.00	2,844.11	46.01%
5883	ARCHITECTURAL/ENGINEER FEES	0.00	123.00	123.00	-	0.00	123.00	0.00	0.00	0.00%
5884	LICENSE, PERMIT, USE FEE, TX	1,250.00	3,701.00	2,451.00	196.08%	0.00	3,631.10	0.00	69.90	1.89%
5885	STUDENT AWARDS	514.00	514.00	0.00	0.00%	0.00	0.00	0.00	514.00	100.00%
5909	TELEPHONE/COMMUNICATIONS	15,500.00	14,600.00	(900.00)	-5.81%	1,675.46	12,533.68	271.74	1,794.58	12.29%
5922	TELEPHONE LINES - TECHNOLOGY	15,000.00	14,000.00	(1,000.00)	-6.67%	1,129.19	8,285.01	0.00	5,714.99	40.82%
5950	POSTAGE	2,500.00	7,365.00	4,865.00	194.60%	139.93	3,894.27	0.00	3,470.73	47.12%
<b>Total Services and Operating (5000 to 5999)</b>		<b>581,036.00</b>	<b>661,307.00</b>	<b>80,271.00</b>		<b>48,047.79</b>	<b>473,578.38</b>	<b>908.44</b>	<b>186,820.18</b>	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Include GL Status = Pended,Encumbered,PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

**HUMBOLDT COUNTY OFFICE OF EDUCATION**  
**75 - Northern United Humboldt**  
**Budget Financial Report - (From: 2/1/2021 To: 2/28/2021)**

Object	Object Description	Adopted Budget	Revised Budget	Year To Date Revisions	%	Current Activity	Year To Date Activity	Pre/Encumbered Pended Activity	Remaining Balance	%
<b>Fund 62 CHARTER SCHOOLS ENTERPRISE FN</b>										
<b>Fund Summary</b>										
<b>Expenditure</b>										
<b>Other Outgo (7100 to 7499)</b>										
7142	OTH TUITN, EXCESS CSTS> COE	3,356.00	3,356.00	0.00	0.00%	0.00	0.00	0.00	3,356.00	100.00%
<b>Total Other Outgo (7100 to 7499)</b>		<b>3,356.00</b>	<b>3,356.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,356.00</b>	
<b>Total Expenditure</b>		<b>4,288,417.00</b>	<b>4,854,180.00</b>	<b>565,763.00</b>		<b>383,431.11</b>	<b>2,878,942.95</b>	<b>1,755.70</b>	<b>1,973,481.35</b>	
-	- Inc/(Dec) in Fund Balance	0.00	33,417.00	33,417.00	-	(391,222.11)	(257,594.49)	(750.70)	291,762.19	873.10%
<b>Beginning Fund Balance Components</b>										
9791	BEGINNING BALANCE-ADPTD BDGT	1,160,935.19	1,160,935.19	0.00	0.00%	0.00	1,160,935.19	0.00	0.00	0.00%
<b>Total Beginning Fund Balance Components</b>		<b>1,160,935.19</b>	<b>1,160,935.19</b>	<b>0.00</b>		<b>0.00</b>	<b>1,160,935.19</b>	<b>0.00</b>	<b>0.00</b>	
<b>Ending Fund Balance Components</b>										
<b>(9740 to 9740)</b>										
9740	LEGALLY RESTRICTED BALANCE	29,815.14	28,837.14	(978.00)	-3.28%	0.00	29,815.14	0.00	(978.00)	-3.39%
<b>Total (9740 to 9740)</b>		<b>29,815.14</b>	<b>28,837.14</b>	<b>(978.00)</b>		<b>0.00</b>	<b>29,815.14</b>	<b>0.00</b>	<b>(978.00)</b>	
<b>(9790 to 9790)</b>										
9790	UNDESIGNATED/UNAPPROPRIATED	1,131,120.05	1,165,515.05	34,395.00	3.04%	0.00	1,131,120.05	0.00	34,395.00	2.95%
<b>Total (9790 to 9790)</b>		<b>1,131,120.05</b>	<b>1,165,515.05</b>	<b>34,395.00</b>		<b>0.00</b>	<b>1,131,120.05</b>	<b>0.00</b>	<b>34,395.00</b>	
<b>Total Ending Fund Balance Components</b>		<b>1,160,935.19</b>	<b>1,194,352.19</b>	<b>33,417.00</b>		<b>0.00</b>	<b>1,160,935.19</b>	<b>0.00</b>	<b>33,417.00</b>	

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Adopted; Include GL Status = Pended,Encumbered,PreEncumberd; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

**Agenda Item 5.**  
**REPORTS**

**Subject:**

5.3 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 5.**  
**REPORTS**

**Subject:**

5.4 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:** Shari Lovett, Rebekah Davis, Julie Smith

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**Humboldt Regional Director Board Meeting Report**  
**3-11-21**

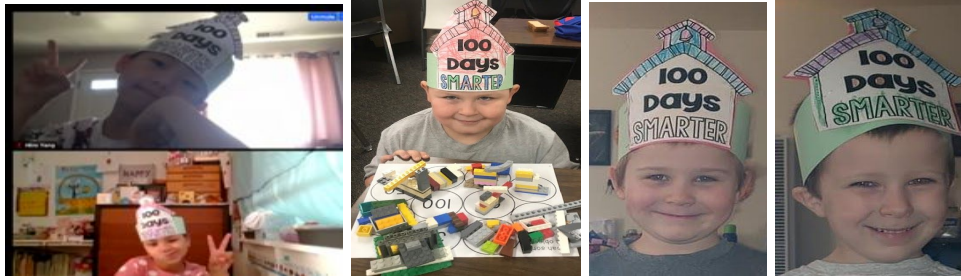
**What's happening Schoolwide?**

- A. Whole staff Professional Development on March 12th will focus on reopening and CAASPP administration
- B. Rebecca Zuzpan and Rebekah Davis along with HCOE are hosting the March Family Maker Night. It will be a virtual event from 5-7pm.

**What's happening at Individual Learning Centers that is Newsworthy?**

- A. ELC is looking at adding the Humboldt Hydroponics CTE Pathway next school year.
- B. ELC had wonderful virtual meetings with the 8th grade classes at CLC and South Bay. They will be gaining students from both locations next school year.
- C. Cathie Shermer and Mary Ann Lyons' joint salmon project is moving along. The eggs have hatched!! Once they are able to be in the light, there will be a live stream for students and families to view.
- D. Debbi Sholes has started a See's Candy fundraiser to raise money for the new California Reader Medal Nominated books.
- E. Debbi Sholes, Rebecca Zuzpan, and Rebekah Davis have students competing in the Godwit Days Student Bird Art Contest. It will be a virtual event this year.
- F. CLC's AVID Elective students are participating in a March Madness competition. Stay tuned to see if one of the students has predicted the winner.
- G. CLC is celebrating Dr. Seuss' birthday and Read Across America week. Visit CLC's Facebook page to view videos of staff reading stories.

Celebrations in Rebecca Zuspan's Kindergarten and 1st Grade class  
100th Day of School



Graphing Candy Hearts for Valentine's Day



Dr. Seuss Week  
"Fox in Socks"- crazy sock day



"The Cat in the Hat"- hat day

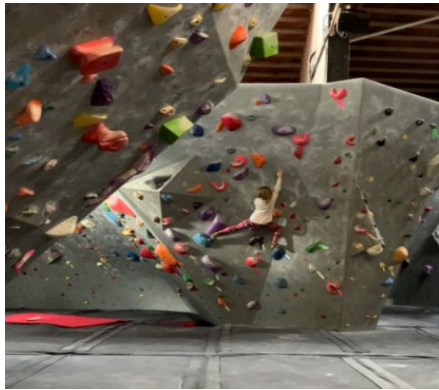


"The Lorax"- mustache day



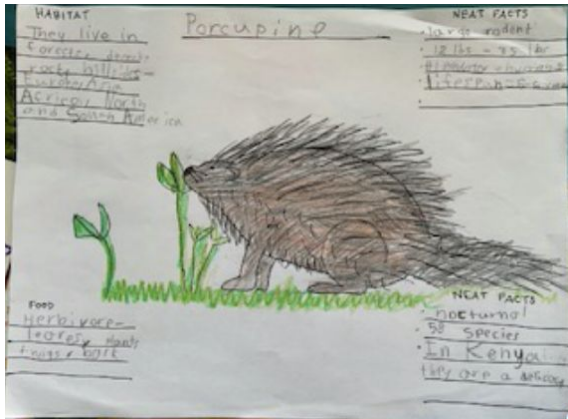
Snippets from Heather Scharlack's Students

Life Skills 4th-rockclimbing



2nd and 4th grade Science: Created a Fun Guy Fungi in a jar and is observing its growth, Fun Guy Fungi is made of food scraps and skewers.

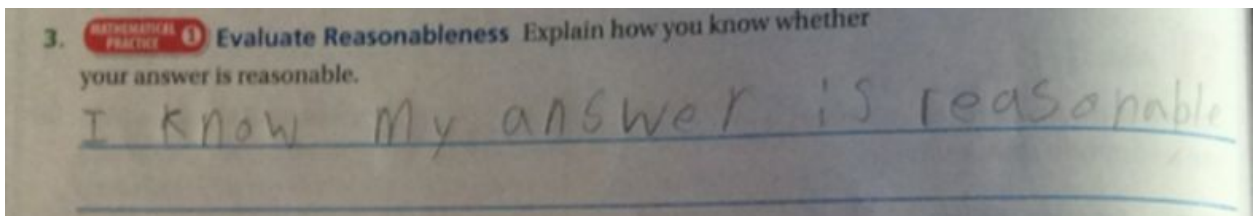
2nd grade porcupine research



4th grade art project



Common Core Math response...5th :)



**Agenda Item 5.**  
**REPORTS**

**Subject:**

5.5 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:** Shari Lovett, Kirk Miller

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## NU-Siskiyou Regional Director Board Report 3/11/2021

From the staff at our Pine Grove Drive location:

Mary:

It is hard to believe, but we are nearing the one-year-anniversary of Covid-19 school closures. Overall, our students have adapted well to distance learning and independent study. We have paced ourselves accordingly, and will cover most, if not all, of the grade level curriculum by summer break. Most of our students are anxiously awaiting our re-opening on March 29th. Some families prefer to continue with independent study for the remainder of the year. It is wonderful our families have a choice.

I would like to acknowledge the importance of our resource teachers and aides, especially during the Covid closures. The additional classroom intervention they provide is so important for our students' success. During distance learning, their additional support and intervention has been critical. Thank you Cerelia Barbato and Rachel Brill for your dedication and service.

Andrea:

- We are excited about outdoor ed field trip march 11th with chrstian birch at the nordic center
- Writer's Group (6th & 7th graders) have studied and written about Powerful Individuals/Powerful Movements, Inaugural Speeches, Current Events, Black American Writers & Women Writers
- Michelle and I are involved in the CaliReads grant: we are taking modules and teaching Morphology
- 3rd-6th are making life size bodies and adding all the systems of the body with various materials (skeletal, muscular, organs, etc)
- I host an Art Class for all ages. We listen to a guided meditation and make art together.
- 3rd & 4th graders are making steady progress this year via Zoom and independent study. All eager to return to classes except 1, I believe. Parents have expressed they would like AS MANY days as possible.
- 3rd & 4th are learning ASL-American Sign Language

Michelle:

Fifth and sixth grade students are very excited about the possibility of coming back to do in-person learning. Fifth grade students just finished reading the fantasy story The Black Cauldron and are going to start reading nonfiction texts about human impacts to various animals and possible solutions--things we can do differently . Sixth grade students started reading Roll of Thunder, Hear My Cry as part of Black History Month.We are all looking forward to our winter field trip to the Nordic Center. In science, K-1 students are learning about animals that use camouflage to survive, and 2nd-6th grade students are learning about the amount of freshwater available using maps of the surface area of water on the planet.

School Site Council:

Items reviewed and approved include the Comprehensive School Safety Plan, the School Accountability Report Card, and the COVID-19 Reopening Plan. Other matters reviewed and discussed include NU-SCS CA School Dashboard data, the NU-SCS Uniform Complaint Policy, the COVID-19 School Guidance Checklist, and the COVID-19 Prevention Program.

**Agenda Item 5.**  
**REPORTS**

**Subject:**

5.6 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, Jere Cox

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

**Subject:**

6.1 Employer Contribution Toward Health and Welfare Benefits

**Action Requested:**

Information

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

As discussed last month, the staff is researching costs and feasibility of increasing the employer contribution toward health and welfare benefits. Since our last meeting, the medical insurance JPA has set the rates for the upcoming year. Open enrollment will begin May 17th.

**Fiscal Implications:**

None at this time

**Contact Person/s:** Shari Lovett

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**Agenda Item 7.**  
**NEXT BOARD MEETING**

**Subject:**

7.1 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: Reopening criteria, reopening status, progress on annual goals, Siskiyou County expelled youth plan

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett

**Agenda Item 7.**  
**NEXT BOARD MEETING**

**Subject:**

7.2 Next Board Meeting Date: April 8th

**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

**Agenda Item 8.**  
**ADJOURN**

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