

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 1.

CALL TO ORDER/AGENDA

Subject:

1.1 Pledge of Allegiance

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

Action Requested:

1.1 None

1.2 Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 2.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

2.1 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

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 3.

ACTION ITEMS TO BE CONSIDERED

Subject:

3.1 Adopt Resolution S2022-1: A Resolution of the Northern United Charter Schools Board of Directors Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom, dated March 4, 2020, and Authorizing Remote Teleconference

Action Requested:

Approval

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

In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in specific circumstances. It is requested that the NUCS Board of Directors adopt Resolution S2022-1 Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code § 54953.

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Northern United Charter Schools Board of Directors
Resolution: S2022-1

AUTHORIZING USE OF REMOTE

TELECONFERENCING PROVISIONS (AB 361)

WHEREAS, the Northern United Charter Schools Board of Directors (“Governing Board”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

WHEREAS, Northern United recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

WHEREAS, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

WHEREAS, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for Governing Board to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Governing Board to conduct teleconferenced meetings for a period of thirty (30) days; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

WHEREAS, Governing Board hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

WHEREAS, Governing Board is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

NOW THEREFORE, BE IT RESOLVED, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the Governing Board has determined that given the state of emergency, holding in-person meetings would present imminent risks to the health or safety of attendees.

BE IT FURTHER RESOLVED, that the actions taken by the Governing Board through this Resolution may be applied to all Board committees governed by the Brown Act unless otherwise desired by that committee.

BE IT FURTHER RESOLVED, the Governing Board authorizes the School Director or their designee(s) to take all actions necessary to conduct Northern United meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Governing Board will reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Northern United Charter Schools Board of Directors on this 10th day of March 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSENTTIONS:

Chair

Northern United Charter Schools

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 3.

ACTION ITEMS TO BE CONSIDERED

Subject:

3.2 Adopt Second Interim Budget and Budget Resolution 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, Tammy Picconi, Kirk Miller

2021

2022

**NORTHERN UNITED SISKIYOU
CHARTER SCHOOL**

**SECOND INTERIM
REPORT**

Prepared by the Siskiyou County Office of
Education, Business Department

Sarah Applegate, Associate Superintendent
Courtney Moore, Budget Tech I
Emily Lipke, Budget Tech I



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):

2021-22 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: Shari Lovett

Title: Director

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)
A. REVENUES								
1) LCFF Sources		6010-8099	1,614,784.00	1,614,784.00	1,011,059.00	1,423,636.00	(191,148.00)	-11.8%
2) Federal Revenue		8100-8299	199,830.00	199,830.00	599,953.92	639,088.99	439,258.99	219.8%
3) Other State Revenue		8300-8599	194,775.00	194,775.00	48,848.81	190,245.60	(4,529.20)	-2.3%
4) Other Local Revenue		8600-8799	74,166.00	74,166.00	29,472.88	74,166.00	0.00	0.0%
5) TOTAL REVENUES			2,083,555.00	2,083,555.00	1,689,334.61	2,327,136.79		
B. EXPENSES								
1) Certificated Salaries		1000-1999	547,140.00	547,140.00	280,777.80	502,535.00	44,605.00	8.2%
2) Classified Salaries		2000-2999	168,377.00	168,377.00	151,834.06	234,171.20	(65,794.20)	-39.1%
3) Employee Benefits		3000-3999	325,343.39	325,343.39	157,390.58	350,469.75	(25,126.96)	-7.7%
4) Books and Supplies		4000-4999	78,675.00	78,675.00	87,897.90	158,228.31	(79,553.31)	-101.1%
5) Services and Other Operating Expenses		5000-5999	983,544.10	983,544.10	467,926.77	1,041,279.57	(57,735.47)	-5.9%
6) Depreciation and Amortization		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	12,185.00	12,185.00	0.00	12,185.00	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			2,115,264.49	2,115,264.49	1,145,827.11	2,298,868.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,709.49)	(31,709.49)	543,507.50	28,267.96		
D. OTHER FINANCING SOURCES/USES								
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		8630-8979	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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(31,709.49)	(31,709.49)	543,507.50	28,287.96		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	946,086.54	946,086.54		946,086.54	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)			946,086.54	946,086.54		946,086.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			946,086.54	946,088.54		946,086.54		
2) Ending Net Position, June 30 (E + F1e)			914,377.05	914,377.05		974,354.50		
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		539,156.28		
c) Unrestricted Net Position		9790	914,377.05	914,377.05		435,198.22		

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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,587,080.00	1,587,080.00	997,207.00	1,396,652.00	(190,428.00)	-12.0%
Education Protection Account State Aid - Current Year		8012	27,704.00	27,704.00	13,852.00	26,984.00	(720.00)	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
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	0.00	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%
TOTAL, LCFF SOURCES			1,614,784.00	1,614,784.00	1,011,059.00	1,423,636.00	(191,148.00)	-11.8%
FEDERAL REVENUE								
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	40,942.00	40,942.00	34,547.00	47,891.00	7,049.00	17.2%
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	5,502.00	5,502.00	4,504.00	6,804.00	1,302.00	23.7%
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	0.00	25,721.07	16,848.71	16,848.71	New
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4128, 4127, 4128, 5630	8290	12,968.00	12,968.00	12,984.57	13,361.00	393.00	3.0%
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	140,418.00	140,418.00	522,197.28	554,084.28	413,866.28	294.6%
TOTAL, FEDERAL REVENUE			199,830.00	199,830.00	599,953.92	639,088.99	439,258.99	219.8%
OTHER STATE REVENUE								
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	4,554.00	4,554.00	4,554.00	New
Lottery - Unrestricted and Instructional Materials		8560	25,725.00	25,725.00	10,502.81	27,496.80	1,771.80	6.9%
After School Education and Safety (ASES)	8010	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	6367	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	169,050.00	169,050.00	33,792.00	158,195.00	(10,855.00)	-6.4%
TOTAL, OTHER STATE REVENUE			194,775.00	194,775.00	48,848.81	190,245.80	(4,529.20)	-2.3%
OTHER LOCAL REVENUE								
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	2,661.56	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	30,021.00	30,021.00	26,811.32	30,021.00	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	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%
TOTAL, OTHER LOCAL REVENUE			74,166.00	74,166.00	29,472.88	74,166.00	0.00	0.0%
TOTAL REVENUES			2,083,555.00	2,083,555.00	1,689,334.61	2,327,136.79		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	547,140.00	547,140.00	251,922.84	445,100.00	102,040.00	18.6%
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	28,854.96	57,435.00	(57,435.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			547,140.00	547,140.00	280,777.80	502,535.00	44,605.00	8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250.00	250.00	6,443.00	20,106.00	(19,856.00)	-7942.4%
Classified Support Salaries		2200	9,504.00	9,504.00	8,640.00	14,940.00	(5,436.00)	-57.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,170.00	98,170.00	57,071.56	73,036.00	25,134.00	25.6%
Other Classified Salaries		2800	60,453.00	60,453.00	79,679.50	126,089.20	(65,636.20)	-108.6%
TOTAL, CLASSIFIED SALARIES			168,377.00	168,377.00	151,834.06	234,171.20	(65,784.20)	-39.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	141,786.09	141,786.09	48,018.58	49,888.98	92,097.13	65.0%
PERS		3201-3202	38,575.17	38,575.17	15,732.43	64,897.14	(26,321.97)	-68.2%
OASDI/Medicare/Alternative		3301-3302	20,814.40	20,814.40	16,118.29	25,928.37	(5,113.97)	-24.6%
Health and Welfare Benefits		3401-3402	107,710.80	107,710.80	71,050.40	200,897.30	(93,186.50)	-86.5%
Unemployment Insurance		3501-3502	8,800.88	8,800.88	2,089.04	2,884.72	5,916.16	67.2%
Workers' Compensation		3601-3602	7,656.05	7,656.05	4,381.84	6,173.26	1,482.79	19.4%
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%
TOTAL, EMPLOYEE BENEFITS			325,343.39	325,343.39	157,390.58	350,469.75	(25,126.36)	-7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,334.00	16,334.00	39,816.23	57,927.18	(40,993.18)	-251.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,341.00	50,341.00	30,380.45	73,776.30	(23,435.30)	-46.6%
Noncapitalized Equipment		4400	0.00	0.00	16,865.75	22,397.51	(22,397.51)	New
Food		4700	12,000.00	12,000.00	835.47	4,727.32	7,272.68	60.6%
TOTAL, BOOKS AND SUPPLIES			78,675.00	78,675.00	87,897.90	158,228.31	(79,553.31)	-101.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,250.00	20,250.00	7,884.48	29,309.00	(9,059.00)	-44.7%
Dues and Memberships		5300	7,510.00	7,510.00	10,364.00	12,308.13	(4,798.13)	-63.9%
Insurance		5400-5450	29,000.00	29,000.00	31,496.00	31,496.00	(2,496.00)	-8.6%
Operations and Housekeeping Services		5500	48,500.00	48,500.00	19,880.75	52,822.00	(4,322.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,800.00	148,800.00	123,610.85	162,923.00	(14,123.00)	-9.5%
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	707,559.10	707,559.10	269,472.38	730,496.44	(22,937.34)	-3.2%
Communications		5900	21,925.00	21,925.00	6,418.31	21,925.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			983,544.10	983,544.10	467,926.77	1,041,279.57	(57,735.47)	-5.9%

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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	12,185.00	12,185.00	0.00	12,185.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			2,115,284.49	2,115,284.49	1,145,827.11	2,298,668.83		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
3010		10,310.17
3213		191,995.89
3214		63,057.00
3216		17,618.00
3217		4,043.00
3218		11,485.00
3219		19,797.00
4127		9,898.77
4610		16,848.71
5310		947.64
6266		42,276.00
6300		12,775.75
6500		45,147.90
7425		43,745.45
7690		49,210.00
Total, Restricted Net Position		<u>539,156.28</u>

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Budget Assumptions - 2021/22 2nd Interim Report

	Fiscal Years	
2021/22	2022/23	2023/24

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>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
▶ The district submitted the following enrollment and average daily attendance projections:				
Enrollment Projections				
Regular K-12	144.00	134.00	125.00	115.00
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	144.00	134.00	125.00	115.00
Total Estimated P-2 ADA	138.52	120.60	112.50	103.50

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Budget Assumptions - 2021/22 2nd Interim Report

Estimated LCFF ADA (Funded ADA)				
Regular K-12	138.52	120.60	112.50	103.50
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	120.60	112.50	103.50

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>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
LCFF COLA	0.00%	5.07%	2.48%	3.11%
Students qualifying for Free & Reduced Meal, Foster Youth and English Learners:				
Unduplicated Count	112	110	102	94
Unduplicated Percentage	70.76%	81.01%	81.44%	81.91%
Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
Total LCFF Entitlement	\$1,527,370	\$1,068,610	\$1,020,401	\$961,818

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>2020/21</u>	<u>2021/22</u>
▶ Total Revenue, Transfers In and Other Sources	\$1,788,048	\$2,327,137

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

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
▶ The district projects the following full time equivalents (FTE) for the budget and two subsequent fiscal years.			
Employee FTE's			
Management	1.9	1.9	1.9
Certificated	11.4	11.4	11.4
Classified	<u>7.1</u>	<u>7.1</u>	<u>7.1</u>
Total Employee FTE's	20.4	20.4	20.4

Employee Benefits

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Budget Assumptions - 2021/22 2nd Interim Report

- 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>2021/22</u>	<u>2022/23</u>	<u>2023/24</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	n/a
Total District Cost for Health and Welfare Benefits				
Board Members	Not Offered	Non Offered	Not Offered	Not Offered
Retirees	Not Offered	Not Offered	Not Offered	Not Offered
Statutory Benefit Rates				
STRS	17.10%	16.92%	16.92%	16.92%
PERS	19.721%	22.910%	22.910%	22.910%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	50.00%	50.00%	50.00%
Worker's Compensation	2.33%	1.07%	1.07%	1.07%
Indirect Cost Rate	3.880%	4.520%	4.520%	4.520%

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Budget Assumptions - 2021/22 2nd Interim Report

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>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
Books and Supplies	\$ 158,228	\$ -	\$ -
Explanation:			
Textbooks: \$16,334			
Supplies/Materials: \$50,341			
Food: \$12,000			

Services and Other Operating Expenditures	\$ 1,041,280	\$ -	\$ -
Explanation:			
Travel: \$20,250			
Dues/Memberships: \$7,510			
Insurance: \$29,000			
Housekeeping: \$48,500			
Rent/Lease/Repairs: \$148,800			
Professional Services: \$707,559.10			
Communication: \$21,925			

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
Total Expenditures, Transfers Out and Other Uses	\$1,947,624	\$2,298,869	\$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.

Program	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
6500 Special Ed	\$67,128	\$92,735	\$0	\$0
4610 Grant	\$0	\$0	\$0	\$0
0000-0001 Pre SACS	\$162,996	\$0	\$0	\$0
4035 Title 2A	\$697	\$5,629	\$0	\$0
4127 ESEA - Title IV	\$365	\$346	\$0	\$0
3010 Title I	\$48,614	\$51,750	\$0	\$0
Total Contributions from Unrestricted Programs and Revenue Transfers	\$279,801	\$150,460	\$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.

▶ Summary	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
	(\$159,576)	\$28,268	\$0	\$0

Projected Unrestricted Net Position and Reserves

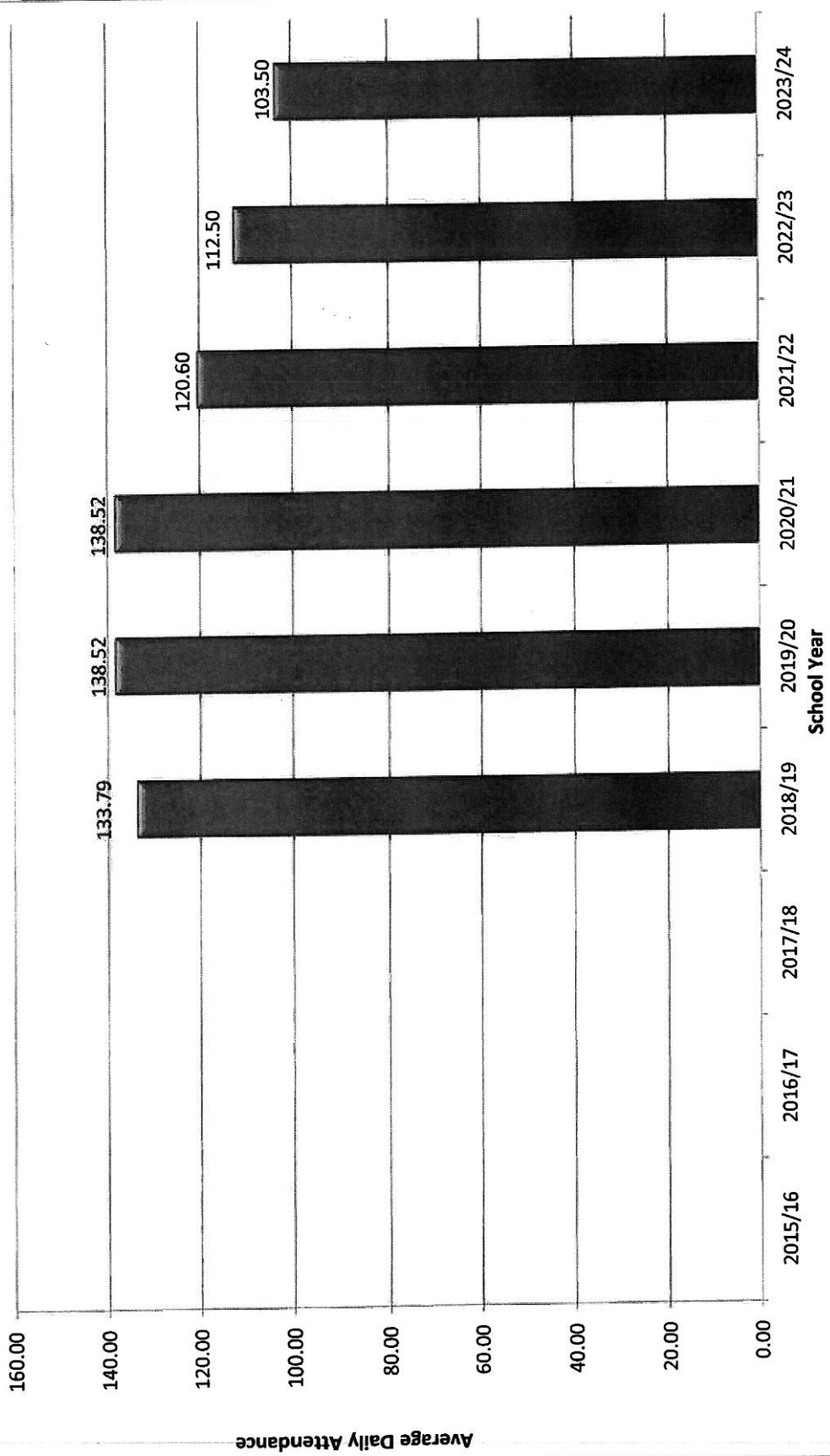
- ▶ Northern United Siskiyou Charter School's estimated unrestricted net position is listed below.

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Budget Assumptions - 2021/22 2nd Interim Report

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
Fund (62)				
Unrestricted	\$634,854	\$539,156	\$0	\$0
Restricted	<u>\$0</u>	<u>\$435,198</u>	<u>\$0</u>	<u>\$0</u>
Total Unrestricted Net Position	\$634,854	\$974,355	\$0	\$0

Average Daily Attendance Trend



NORTHERN UNITED SISKIYOU CHARTER SCHOOL

**Revenue Projections
Fiscal Years**

Source	Resource As Defined by SBX3-4	Object	2020/21 Prior Year	2021/22 Budget Year	2022/23 Projection	2023/24 Projection
LCFF - State Aid	0000	8011	1,496,031	1,396,652	1,415,253	1,406,152
LCFF - State Aid - EPA	1400	8012	27,704	26,984	24,552	23,436
In Lieu of Property Tax	0000	8096				
LCFF - State Aid - Prior Year	0000	8019				
Total LCFF Sources			1,523,735	1,423,636	1,439,805	1,429,588
Federal Revenues						
NCLB: Title I, Part A, Basic Grants Low-Income/Deferred	3010	8290	41,778	47,991	38,393	38,393
NCLB: Title I, ARRA	3011	8290	10,803	0		
Deferred						
Cares Act	3210	8290	35,188	23,688		
ESSER II (CRRSA)	3212	8290		140,033		
ESSER III 80%	3213	8290		252,230		
ESSER III 20% LL	3214	8290		63,057		
GEER Fund	3215	8290				
ELO Grant: ESSER II State Reserve	3216	8290				
ELO Grant: GEER II	3217	8290				
ELO Grant: ESSER III State Reserve	3218	8290				
ELO Grant: ESSER III State Reserve Learning Lo	3219	8290				
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	5,502	6,804	5,502	5,502
Deferred	4035	8290	1,409	0		
Principal Training - Deferred	4036	8290				
ESSA Title V Part B RLIS	4126	8290	2,211	3,361		
ESEA Title IV - Student Support	4127	8290	10,000	10,000	10,000	10,000
PCSGP	4610	8290	16,319	16,849		
Deferred	4610	8290	8,872	0		
NCLB: Title VI, Part B Small Rural Grant	5850	8290				
Deferred						
Medical Administrative Activities (MAA)	0000	8290				
Other Federal	0000	8290				
Total Federal Revenues:			142,686	564,013	53,895	53,895
Other State Revenues						
K-3 Class Size Reduction (Deferred)	0000	8434	0	0		0
Mandated Cost Reimbursement	0000	8550	4,462	0	0	0
State Lottery	1100	8560	20,778	19,658	16,875	15,525
State Lottery: Instructional Materials	6300	8560	6,787	7,839	5,513	5,072
CSIS Student Identifier One time Only - Deferred	6020	8590			0	0
Prop 39 CA Clean Energy Jobs Act	6230	8590				
Educator Effectiveness	6264	8590		42,276		
Educator Effectiveness	6266	8590				
GF Fund	7420	8590	13,017			
Expanded Learning Opportunities (ELO)	7425	8590		56,044		
Expanded Learning Opp. (ELO)	7426	8590		10,665		
One-Time Discretionary Funds	0000	8590				
STRS on Behalf	7690	8590		49,210	49,210	49,210
			0	0	0	0
Total State Revenues:			45,044	185,692	71,598	69,807
Other Local Revenues						
Interest	0000	8660	5,000	5,000	5,000	5,000
Forest Reserve	0000	8699	25,521	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	39,145	39,145	39,145	39,145
Special Ed Extraordinary Cost Pool	6500	8792			0	0
E Rate	0000	8699	4,500	4,500	4,500	4,500
Pre-School Infant Toddler Parent/SCCC	9126	8699			0	0
MTSS Grant	9632	8699				
**Mattole Valley Contribution	0000	8699				
Other Local	0000	8699				
LCFF Revenue Sharing Support	0000	8782				
**Mattole Valley Contribution	0000	8965	0	0		
Total Local Revenues			74,166	74,166	48,645	48,645
Total General Fund Revenues			1,785,632	2,247,506	1,613,942	1,601,934

STATISTICAL INFORMATION:

Enrollment and Attendance

ADA and ADA Estimates		138.52	120.60	112.50	103.50
CBEDS		144.00	134.00	125.00	115.00

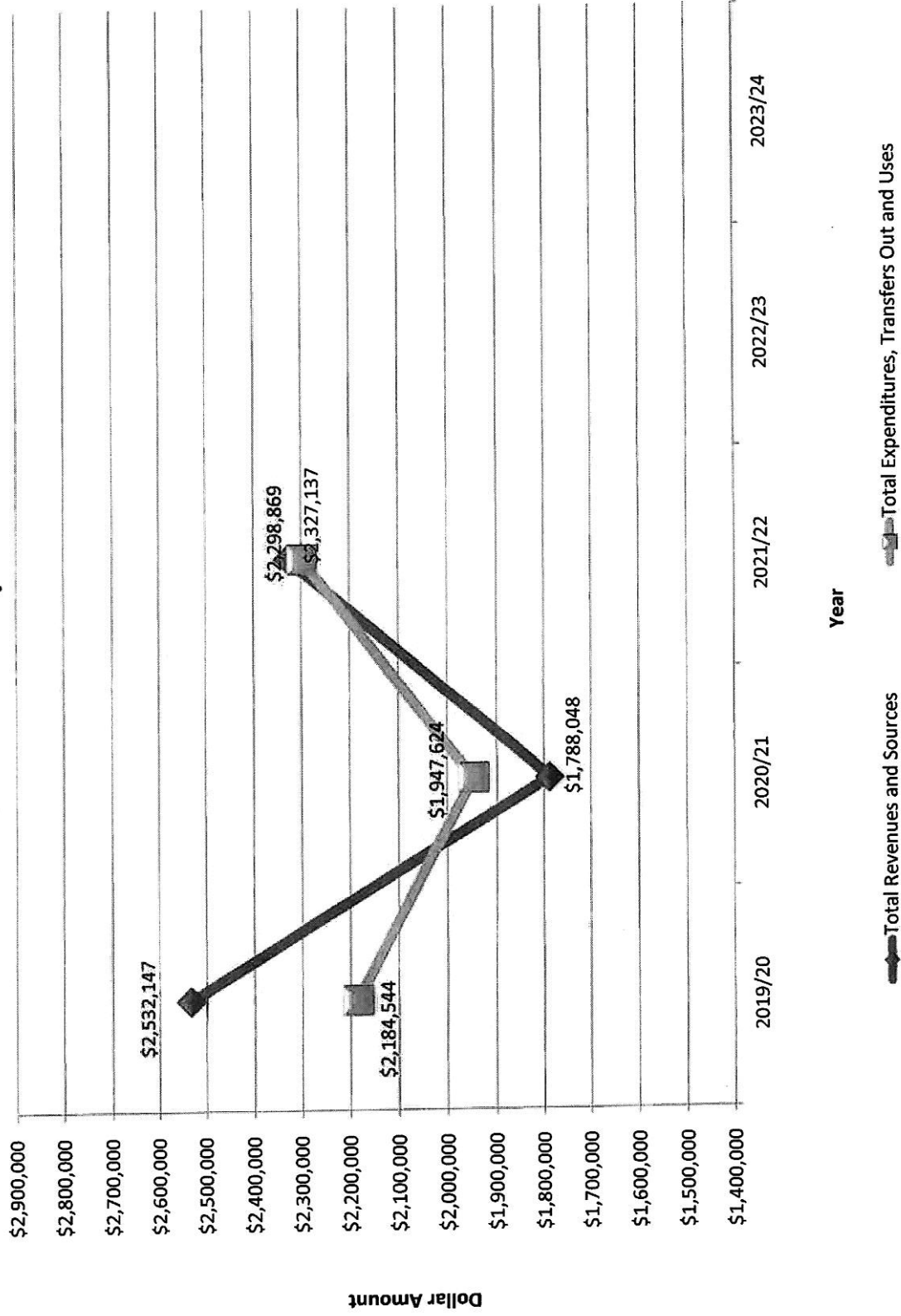
COLAs and Deficit Percentages

LCFF Cola		0.00%	5.07%	2.48%	3.11%
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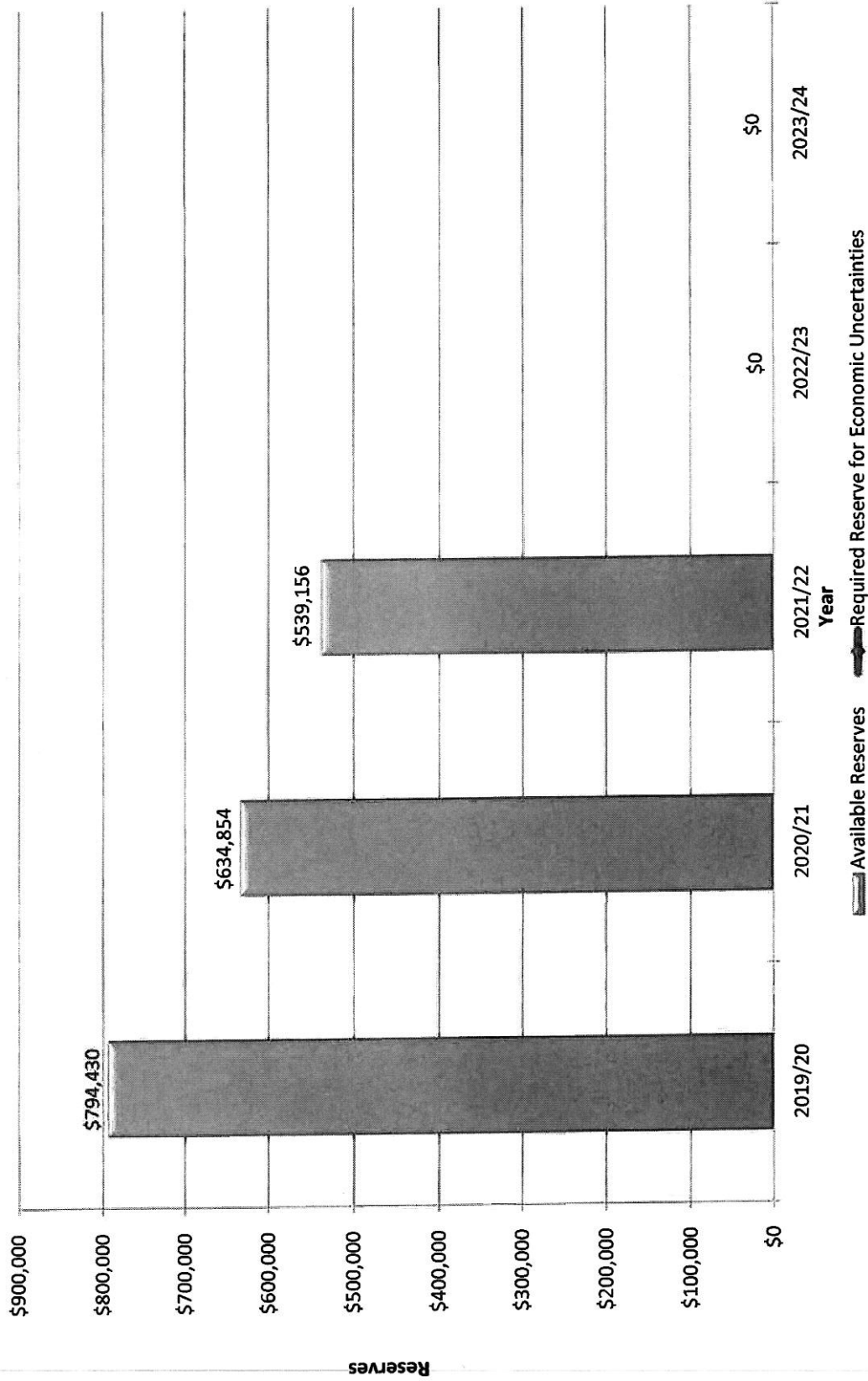
Year Over Year Rates and Changes

Lottery	8560	\$150.00	\$150.00	\$150.00	\$150.00
Lottery-Instructional Materials	8560	\$49.00	\$49.00	\$49.00	\$49.00

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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	138.52	138.52	120.60	120.60	(17.92)	-13%
2. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	138.52	138.52	120.60	120.60	(17.92)	-13%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	138.52	138.52	120.60	120.60	(17.92)	-13%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
8010-8019		810,947.00	905,607.00	922,009.00	998,263.00	1,028,423.00	1,049,775.00	1,103,879.00	1,198,351.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		78,452.00	78,452.00	148,139.00	141,213.00	141,213.00	148,139.00	141,213.00	134,238.00
Property Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		0.00	0.00	8,061.00	1,686.00	(8,061.00)	553,370.00	0.00	22,133.00
Other State Revenue		0.00	0.00	0.00	0.00	0.00	4,554.00	44,324.00	0.00
Other Local Revenue		0.00	0.00	23,624.00	1,096.00	0.00	797.00	797.00	2,055.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		78,452.00	78,452.00	179,824.00	143,995.00	133,152.00	706,860.00	186,334.00	158,426.00
C. DISBURSEMENTS									
Certificated Salaries		27,608.00	10,000.00	657.00	46,788.00	41,044.00	39,182.00	48,045.00	44,151.00
Classified Salaries		9,228.00	12,622.00	9,975.00	20,581.00	26,143.00	23,888.00	19,470.00	23,748.00
Employee Benefits		6,006.00	7,413.00	8,699.00	25,669.00	24,101.00	22,344.00	24,087.00	23,953.00
Books and Supplies		59,916.00	33,209.00	4,884.00	3,131.00	4,831.00	3,685.00	9,687.00	15,926.00
Services		0.00	37,245.00	33,859.00	35,385.00	23,988.00	35,676.00	21,951.00	201,068.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		111,044.00	100,489.00	58,034.00	131,554.00	120,107.00	124,775.00	123,240.00	308,846.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		140,708.00	47,759.00	0.00	17,558.00	8,061.00	0.00	30,300.00	0.00
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		140,708.00	47,759.00	0.00	17,558.00	8,061.00	0.00	30,300.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		13,456.00	9,320.00	45,536.00	(161.00)	(247.00)	(1,164.00)	(1,078.00)	(12,458.00)
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	529,146.00	0.00	0.00
SUBTOTAL		13,456.00	9,320.00	45,536.00	(161.00)	(247.00)	527,982.00	(1,078.00)	(12,458.00)
Nonoperating									
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		127,252.00	38,439.00	(45,536.00)	17,719.00	8,308.00	(527,982.00)	31,378.00	12,458.00
E. NET INCREASE/DECREASE (B - C + D)									
		94,660.00	18,402.00	76,254.00	30,160.00	21,353.00	54,103.00	94,472.00	(137,962.00)
F. ENDING CASH (A + E)									
		905,607.00	922,009.00	998,263.00	1,028,423.00	1,049,776.00	1,103,879.00	1,198,351.00	1,060,389.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	1,060,389.00	920,604.50	780,819.99	641,035.48				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	103,144.25	103,144.25	103,144.25	103,144.25			1,423,636.00	1,423,636.00
Property Taxes	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	15,474.99	15,475.00	15,475.00	15,475.00			639,088.99	639,088.99
Other State Revenue	35,341.95	35,341.95	35,341.95	35,341.95			190,245.80	190,245.80
Other Local Revenue	11,449.25	11,449.25	11,449.25	11,449.25			74,166.00	74,166.00
Interfund Transfers In	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	165,410.44	165,410.45	165,410.45	165,410.45	0.00	0.00	2,327,136.79	2,327,136.79
C. DISBURSEMENTS								
Certificated Salaries	61,265.00	61,265.00	61,265.00	61,265.00			502,535.00	502,535.00
Classified Salaries	22,129.05	22,129.05	22,129.05	22,129.05			234,171.20	234,171.20
Employee Benefits	51,239.43	51,239.44	51,239.44	51,239.44			350,469.75	350,469.75
Books and Supplies	19,217.32	19,217.33	19,217.33	19,217.33			158,228.31	158,228.31
Services	148,297.89	148,297.89	148,297.89	148,297.90			1,041,279.57	1,041,279.57
Capital Outlay	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	3,046.25	3,046.25	3,046.25	3,046.25			12,185.00	12,185.00
Interfund Transfers Out	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	305,194.94	305,194.96	305,194.96	305,194.97	0.00	0.00	2,298,868.83	2,298,868.83
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not in Treasury							0.00	
Accounts Receivable							244,386.00	
Due From Other Funds							0.00	
Stores	0.00	0.00	0.00	0.00			0.00	
9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			0.00	
9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
9490	0.00	0.00	0.00	0.00			244,386.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	53,204.00	
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable							0.00	
9610	0.00	0.00	0.00	0.00			0.00	
Due To Other Funds	0.00	0.00	0.00	0.00			0.00	
9640	0.00	0.00	0.00	0.00			0.00	
Current Loans	0.00	0.00	0.00	0.00			0.00	
9650	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	0.00	0.00	0.00	0.00			529,146.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00			0.00	
9680	0.00	0.00	0.00	0.00			582,350.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
9910	0.00	0.00	0.00	0.00			(337,964.00)	
TOTAL BALANCE SHEET ITEMS	(139,784.50)	(139,784.51)	(139,784.51)	(139,784.52)	0.00	0.00	(309,696.04)	
E. NET INCREASE/DECREASE (B - C + D)	920,604.50	780,819.99	641,035.48	501,250.96				28,267.96
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							501,250.96	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,298,868.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	380,236.78
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				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)				1,918,632.05

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		120.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,909.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	1,918,632.05	15,909.06
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 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.

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

BUDGET TRANSFER RESOLUTION

Northern United

(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:
Sarah Applegate, Associate Superintendent
Business Services
Siskiyou County Office of Education

By: _____, Deputy Date: _____

County Office Use Only:

Transfer Number:	Date Posted:	By:
220001	3/17/22	Emily Lipke

2nd Interim

Trans No	Line	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Budget	Transfer Amount		Credit
											Working	Debit	
220001	1	62	0000	0	1100	1110	1000	000	000000	351,482.50	460,940.00	109,457.50	
	2	62	0000	0	1300	0000	2700	000	000000	57,435.00			57,435.00
	3	62	0000	0	2200	0000	8100	000	000000	14,940.00	9,504.00		5,436.00
	4	62	0000	0	2400	0000	2700	000	000000	73,036.00	98,170.00	25,134.00	
	5	62	0000	0	2900	1110	1000	000	000000	17,107.20	3,465.00		13,642.20
	6	62	0000	0	3101	0000	2700	000	000000	9,718.00			9,718.00
	7	62	0000	0	3101	1110	1000	000	000000	8,290.80	77,991.05	69,700.25	
	8	62	0000	0	3202	0000	2700	000	000000	33,465.08	22,490.75		11,974.33
	9	62	0000	0	3202	0000	8100	000	000000	6,845.52	2,177.37		4,668.15
	10	62	0000	0	3202	1110	1000	000	000000	7,838.52	793.83		7,044.69
	11	62	0000	0	3302	0000	2700	000	000000	9,056.46	6,086.54		2,969.92
	12	62	0000	0	3302	0000	8100	000	000000	1,852.56	589.25		1,263.31
	13	62	0000	0	3302	1110	1000	000	000000	2,121.30	214.83		1,906.47
	14	62	0000	0	3311	0000	2700	000	000000	832.81			832.81
	15	62	0000	0	3311	1110	1000	000	000000	710.50	6,683.63	5,973.13	
	16	62	0000	0	3312	0000	2700	000	000000	2,118.04	1,423.47		694.57
	17	62	0000	0	3312	0000	8100	000	000000	433.26	137.81		295.45
	18	62	0000	0	3312	1110	1000	000	000000	496.10	50.24		445.86
	19	62	0000	0	3401	0000	2700	000	000000	35,582.40			35,582.40
	20	62	0000	0	3401	0000	8100	000	000000	13,465.20			13,465.20
	21	62	0000	0	3401	1110	1000	000	000000	87,350.20			87,350.20
	22	62	0000	0	3402	0000	7200	000	000000	3,847.20	86,577.60		772.60
	23	62	0000	0	3501	0000	2700	000	000000	287.18			287.18
	24	62	0000	0	3501	1110	1000	000	000000	245.00	5,669.56	5,424.56	
	25	62	0000	0	3502	0000	2700	000	000000	730.36	1,207.50	477.14	
	26	62	0000	0	3502	0000	8100	000	000000	149.40	116.90		32.50
	27	62	0000	0	3502	1110	1000	000	000000	171.08	42.62		128.46
	28	62	0000	0	3601	0000	2700	000	000000	614.55			614.55
	29	62	0000	0	3601	1110	1000	000	000000	524.30	4,932.06	4,407.76	
	30	62	0000	0	3602	0000	2700	000	000000	1,562.96	1,050.42		512.54
	31	62	0000	0	3602	0000	8100	000	000000	319.70	101.69		218.01
	32	62	0000	0	3602	1110	1000	000	000000	366.10	37.08		329.02
	33	62	0000	0	4300	0000	3600	000	000000	5,800.00	6,000.00	200.00	
	34	62	0000	0	4300	0000	7200	000	000000	200.00			200.00
	35	62	0000	0	4300	1110	1000	000	000000	17,450.00	17,250.00		200.00
	36	62	0000	0	4700	0000	3700	000	000000	4,500.00	12,000.00	7,500.00	
	37	62	0000	0	5200	0000	2700	000	000000	8,000.00	3,000.00		5,000.00
	38	62	0000	0	5200	0000	7200	000	000000	3,000.00			3,000.00
	39	62	0000	0	5300	0000	2700	000	000000	3,504.13	2,810.00		694.13
	40	62	0000	0	5300	0000	8100	000	000000	8,804.00	4,700.00		4,104.00
	41	62	0000	0	5300	1110	1000	000	000000	31,496.00	29,000.00		2,496.00
	42	62	0000	0	5520	0000	8100	000	000000	19,322.00	15,000.00		4,322.00
	43	62	0000	0	5600	0000	2700	000	000000	4,803.00	3,000.00		1,803.00
	44	62	0000	0	5600	0000	7200	000	000000	2,200.00	1,000.00		1,200.00
	45	62	0000	0	5600	0000	8100	000	000000	220.00	100.00		120.00
	46	62	0000	0	5600	1110	1000	000	000000	17,100.00	8,500.00		8,600.00
	47	62	0000	0	5612	0000	8700	000	000000	138,600.00	136,200.00		2,400.00
	48	62	0000	0	5800	0000	2700	000	000000	121,731.00	198,656.72	76,925.72	
	49	62	0000	0	5800	0000	7200	000	000000	48,041.60	51,324.91	3,283.31	
	50	62	0000	0	5800	1110	1000	000	000000	400.00	39,738.00	400.00	
	51	62	0000	0	5800	1110	1000	000	000000	41,438.00			1,700.00
	52	62	0000	0	5800	1110	2420	000	000000	12,880.00			12,880.00
	53	62	0000	0	5800	1110	3110	000	000000				*New
	54	62	0000	0	5800	1500	0000	000	000000	400.00	45,147.90	45,147.90	400.00

*New *Zeroed

Trans No	Line	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Budget	Transfer Amount		Credit
											Working	Debit	
220001	55	62	0000	0	5801	0000	7100	000	000000	9,400.00	3,000.00		6,400.00
	56	62	0000	0	5830	0000	7191	000	000000	16,900.00	13,000.00		3,900.00
	57	62	0000	0	8011	0000	0000	000	000000	1,396,652.00	1,587,080.00		190,428.00
	58	62	0000	0	8290	0000	0000	000	000000	22,133.31	22,133.31		
	59	62	0000	0	8550	0000	0000	000	000000	4,554.00	4,554.00		
	60	62	0000	0	8980	0000	0000	000	000000	450,889.91	150,460.75		300,429.16
	61	62	0001	0	1100	1110	1000	000	000000	34,500.00	34,500.00		34,500.00
	62	62	0001	0	3101	1110	1000	000	000000	11,674.80	11,674.80		11,674.80
	63	62	0001	0	3311	1110	1000	000	000000	1,000.50	1,000.50		1,000.50
	64	62	0001	0	3401	1110	1000	000	000000	20,364.80	20,364.80		20,364.80
	65	62	0001	0	3401	1110	3110	000	000000	5,829.60	5,829.60		5,829.60
	66	62	0001	0	3501	1110	1000	000	000000	345.00	345.00		345.00
	67	62	0001	0	3601	1110	1000	000	000000	738.30	738.30		738.30
	68	62	0001	0	5800	1110	3110	000	000000	58,407.19	132,860.19		58,407.19
	69	62	0001	0	8980	0000	0000	000	000000	132,860.19	25,984.00		25,984.00
	70	62	1100	0	4100	1110	1000	000	000000	25,984.00	8,000.00		20,473.96
	71	62	1100	0	4300	1110	1000	000	000000	11,391.00	19,391.00		19,391.00
	72	62	1100	0	5800	1110	1000	000	000000	20,473.96	266.80		20,473.96
	73	62	1100	0	8560	0000	0000	000	000000	19,657.80	18,550.00		1,107.80
	74	62	1400	0	1100	1110	1000	000	000000	12,307.50	6,242.50		6,065.00
	75	62	1400	0	3101	1110	1000	000	000000	4,164.86	3,138.66		1,026.20
	76	62	1400	0	3311	1110	1000	000	000000	356.92	268.98		87.94
	77	62	1400	0	3501	1110	1000	000	000000	123.09	228.17		105.09
	78	62	1400	0	3601	1110	1000	000	000000	263.38	198.49		64.89
	79	62	1400	0	5899	1150	1000	000	000000	9,768.26	9,768.26		9,768.26
	80	62	1400	0	8012	0000	0000	000	000000	26,984.00	27,704.00		720.00
	81	62	3010	0	1100	1110	1000	000	000000	4,700.00	4,700.00		4,700.00
	82	62	3010	0	2500	1110	1000	000	000000	108,982.00	56,988.00		51,994.00
	83	62	3010	0	3101	1110	1000	000	000000	1,590.48	13,055.94		11,465.46
	84	62	3010	0	3202	1110	1000	000	000000	7,535.44	1,493.99		6,041.45
	85	62	3010	0	3302	1110	1000	000	000000	2,039.27	3,533.26		1,493.99
	86	62	3010	0	3311	1110	1000	000	000000	136.30	826.33		690.03
	87	62	3010	0	3312	1110	1000	000	000000	476.93	349.40		127.53
	88	62	3010	0	3501	1110	1000	000	000000	47.00	47.00		47.00
	89	62	3010	0	3502	1110	1000	000	000000	164.46	700.95		536.49
	90	62	3010	0	3601	1110	1000	000	000000	100.58	609.77		509.19
	91	62	3010	0	3602	1110	1000	000	000000	351.95	257.82		96.13
	92	62	3010	0	5800	1110	3110	000	000000	6,950.00	10,310.17		3,360.17
	93	62	3010	0	8290	0000	0000	000	000000	47,991.00	40,942.00		7,049.00
	94	62	3010	0	8980	0000	0000	000	000000	102,061.07	51,749.91		50,311.16
	95	62	3210	0	4100	1110	1000	000	000000	1,573.80	1,573.80		1,573.80
	96	62	3210	0	4300	0000	2700	000	000000	633.21	633.21		633.21
	97	62	3210	0	4300	0000	8100	000	000000	526.81	526.81		526.81
	98	62	3210	0	4300	1110	1000	000	000000	3,087.98	3,087.98		3,087.98
	99	62	3210	0	4300	1110	2700	000	000000	426.34	2,572.50		2,146.16
	100	62	3210	0	5800	1110	1000	000	000000	2,572.50	2,572.50		2,572.50
	101	62	3210	0	5899	1110	1000	000	000000	14,867.33	14,867.33		14,867.33
	102	62	3210	0	8290	0000	0000	000	000000	23,687.97	23,687.97		23,687.97
	103	62	3212	0	4100	1110	1000	000	000000	776.13	776.13		776.13
	104	62	3212	0	4300	0000	8100	000	000000	5,144.62	5,144.62		5,144.62
	105	62	3212	0	4300	1110	1000	000	000000	519.47	519.47		519.47
	106	62	3212	0	4400	0000	8100	000	000000	2,908.17	2,908.17		2,908.17
	107	62	3212	0	5899	1150	1000	000	000000	130,684.61	140,418.00		9,733.39
	108	62	3212	0	8290	0000	0000	000	000000	140,033.00	140,418.00		385.00

Trans No	Line	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Budget	Transfer Amount		Credit
											Working	Debit	
220001	109	62-3213-0-4300-0000-2700-000-000000								87.51		87.51	
	110	62-3213-0-4300-0000-8100-000-000000								1,071.17		1,071.17	
	111	62-3213-0-4400-0000-1110-1000-000-000000								18,835.19		18,835.19	
	112	62-3213-0-4400-0000-8100-000-000000								719.99		719.99	
	113	62-3213-0-5800-0000-8100-000-000000								13,000.00		13,000.00	
	114	62-3213-0-5800-0000-1110-1000-000-000000								26,520.25		26,520.25	
	115	62-3213-0-8290-0000-0000-000-000000								252,230.00		252,230.00	
	116	62-3214-0-8290-0000-0000-000-000000								63,057.00		63,057.00	*New
	117	62-3216-0-8290-0000-0000-000-000000								17,618.00		17,618.00	*New
	118	62-3217-0-8290-0000-0000-000-000000								4,043.00		4,043.00	*New
	119	62-3218-0-8290-0000-0000-000-000000								11,485.00		11,485.00	*New
	120	62-3219-0-8290-0000-0000-000-000000								19,797.00		19,797.00	*New
	121	62-4035-0-5800-1110-1000-000-000000								10,000.00		10,000.00	
	122	62-4035-0-8290-0000-0000-000-000000								6,804.00		6,804.00	
	123	62-4035-0-8980-0000-0000-000-000000								5,927.38		5,927.38	
	124	62-4126-0-5899-1110-1000-000-000000								3,361.00		3,361.00	
	125	62-4126-0-8290-0000-0000-000-000000								3,361.00		3,361.00	
	126	62-4127-0-5800-1110-3110-000-000000								16,848.71		16,848.71	*Zeroed
	127	62-4610-0-8290-0000-0000-000-000000								42,276.00		42,276.00	
	128	62-6266-0-8590-0000-0000-000-000000								12,659.25		12,659.25	
	129	62-6300-0-4100-1110-1000-000-000000								1,378.20		1,378.20	
	130	62-6300-0-5800-1110-1000-000-000000								6,334.00		6,334.00	
	131	62-6300-0-8560-0000-0000-000-000000								7,839.00		7,839.00	
	132	62-6500-0-1100-5760-1120-000-000000								34,260.00		34,260.00	
	133	62-6500-0-2100-5760-1130-000-000000								19,856.00		19,856.00	
	134	62-6500-0-3101-5760-1120-000-000000								11,593.58		11,593.58	
	135	62-6500-0-3202-5760-1130-000-000000								9,098.02		9,098.02	*New
	136	62-6500-0-3302-5760-1130-000-000000								2,462.14		2,462.14	
	137	62-6500-0-3311-5760-1120-000-000000								993.54		993.54	
	138	62-6500-0-3312-5760-1130-000-000000								575.82		575.82	
	139	62-6500-0-3401-5760-1120-000-000000								18,433.10		18,433.10	*Zeroed
	140	62-6500-0-3402-5760-1120-000-000000								5,508.00		5,508.00	*New
	141	62-6500-0-3402-5760-1130-000-000000								342.60		342.60	
	142	62-6500-0-3501-5760-1120-000-000000								198.56		198.56	
	143	62-6500-0-3502-5760-1130-000-000000								733.16		733.16	
	144	62-6500-0-3601-5760-1120-000-000000								424.92		424.92	
	145	62-6500-0-3602-5760-1130-000-000000								903.00		903.00	*New
	146	62-6500-0-4300-5760-1120-000-000000								1,059.00		1,059.00	*New
	147	62-6500-0-5200-5760-1120-000-000000								78,247.54		78,247.54	
	148	62-6500-0-5800-5760-1120-000-000000								13,300.00		13,300.00	
	149	62-6500-0-5800-5760-1190-000-000000								116,959.81		116,959.81	
	150	62-6500-0-8980-5760-1120-000-000000								7,850.00		7,850.00	
	151	62-7425-0-1100-1110-1000-000-000000								2,656.44		2,656.44	
	152	62-7425-0-3101-1110-1000-000-000000								114.56		114.56	
	153	62-7425-0-3202-1110-1000-000-000000								31.00		31.00	
	154	62-7425-0-3302-1110-1000-000-000000								227.66		227.66	
	155	62-7425-0-3311-1110-1000-000-000000								7.25		7.25	
	156	62-7425-0-3312-1110-1000-000-000000								1,923.60		1,923.60	*New
	157	62-7425-0-3401-1110-1000-000-000000								78.50		78.50	
	158	62-7425-0-3501-1110-1000-000-000000								2.50		2.50	
	159	62-7425-0-3502-1110-1000-000-000000								168.00		168.00	
	160	62-7425-0-3601-1110-1000-000-000000								5.36		5.36	
	161	62-7425-0-3602-1110-1000-000-000000								33.71		33.71	
	162	62-7425-0-4400-1110-1000-000-000000								2.68		2.68	
										18,769.35		18,769.35	

2nd Interim

Trans No	Line	FD RESC Y	OBJT	GOAL	FUNC	SCH	LOCAL	Budget	Transfer Amount		Credit
									Working	Debit	
220001	163	62-7425-0-4700-0000-3700-000-000000					227.32				227.32
	164	62-7425-0-5800-1110-1000-000-000000					5,310.00	11,027.77	5,717.77		30,750.00
	165	62-7425-0-5800-1110-3110-000-000000					30,750.00				*New
	166	62-7425-0-5899-1110-1000-000-000000						93,335.96	93,335.96		*Zeroed
	167	62-7425-0-8590-0000-0000-000-000000					56,044.00	119,840.00			*New
	168	62-7426-0-5899-1150-1000-000-000000					21,330.00				
	169	62-7425-0-8590-0000-0000-000-000000					10,665.00	49,210.00	10,665.00		*Zeroed
	170	62-7690-0-3101-1110-1000-000-000000						49,210.00	49,210.00		*Bal
	171	62-0000-0-9790-0000-0000-000-000000						342,674.13			*Bal
	172	62-0001-0-9790-0000-0000-000-000000									*Bal
	173	62-1100-0-9790-0000-0000-000-000000							38,191.16		*Bal
	174	62-1400-0-9790-0000-0000-000-000000							5,319.70		*Bal
	175	62-3010-0-9790-0000-0000-000-000000								10,310.17	*Bal
	176	62-3210-0-9790-0000-0000-000-000000								.00	*Bal
	177	62-3212-0-9790-0000-0000-000-000000								.00	*Bal
	178	62-3213-0-9790-0000-0000-000-000000								.00	*Bal
	179	62-3214-0-9790-0000-0000-000-000000								.00	*Bal
	180	62-3216-0-9790-0000-0000-000-000000								.00	*Bal
	181	62-3217-0-9790-0000-0000-000-000000								.00	*Bal
	182	62-3218-0-9790-0000-0000-000-000000								.00	*Bal
	183	62-3219-0-9790-0000-0000-000-000000								.00	*Bal
	184	62-4035-0-9790-0000-0000-000-000000								.00	*Bal
	185	62-4126-0-9790-0000-0000-000-000000								.00	*Bal
	186	62-4127-0-9790-0000-0000-000-000000								.00	*Bal
	187	62-4610-0-9790-0000-0000-000-000000								.00	*Bal
	188	62-6266-0-9790-0000-0000-000-000000								.00	*Bal
	189	62-6300-0-9790-0000-0000-000-000000								.00	*Bal
	190	62-6500-0-9790-0000-0000-000-000000								.00	*Bal
	191	62-7425-0-9790-0000-0000-000-000000								.00	*Bal
	192	62-7426-0-9790-0000-0000-000-000000								.00	*Bal
	193	62-7690-0-9790-0000-0000-000-000000								.00	*Bal

Grand Total of All Transfers:

Budget	4,254,959.96	3,827,773.83	1,807,334.64	1,807,334.64
Working				
Debit				
Credit				

Fiscal Health Risk Analysis

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.

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?

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?

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?

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?

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?

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?

Self-assessment notes:

Risk Score, 20 numbered sections only:

100.0%

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 3.

ACTION ITEMS TO BE CONSIDERED

Subject:

3.3 Approval of the Childhood Vaccination Requirements Related to In-Person Instructional Opportunities

Action Requested:

Approval

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

With the Governor's announcement regarding a COVID-19 vaccination mandate for students, we should examine our current vaccination practices. SB277, SB276 and SB714 are laws that guide our current practices regarding student vaccinations, exemptions and in-person participation. The Board must decide whether or not students who are unvaccinated and do not have any waivers, exemptions, or exclusions may participate in in-person classes held by outside vendors.

Fiscal Implications:

None

Contact Person/s: Shari Lovett



NU-HCS
NU-SCS

Shari Lovett <slovett@nucharters.org>

The Personal Belief Exemption for Student COVID-19 Vaccinations

1 message

Barrett Snider <barrett@capitoladvisors.org>
Reply-To: barrett@capitoladvisors.org
To: slovett@nucharters.org

Mon, Nov 22, 2021 at 3:13 PM

There appears to be a lot of confusion around the state's student COVID-19 vaccination requirement, and this is contributing to friction across the state.

First, it is important to be clear that the Governor's vaccination requirement is not yet in effect. Governor Newsom announced an intent to implement a student COVID-19 requirement once the Food and Drug Administration (FDA) has given full approval for school-aged children to receive the vaccine. Once fully approved, the California Department of Public Health (CDPH) could then require student vaccination for COVID-19. The earliest this requirement is expected to go into effect is July 2022 (which means next school year, at the earliest).

Second, as explained in detail below, requiring COVID-19 vaccination for students through this process requires the mandate to include a broad "personal belief" exemption that will allow parents to opt-out of the vaccine requirement and continue to have their children attend school in-person. A personal belief exemption differs from exemptions based on religious beliefs or medical conditions. We think schools will need to honor a properly submitted request for a personal belief exemption, without doing a complicated review of the request.

Remember that a small number of school districts (mostly in urban areas) have created their own local policies requiring COVID-19 vaccinations that have already gone into effect. However, these local policies do not have statewide application and the implementation of these policies will likely be tested in court.

For the state to add the COVID-19 vaccination to the current list of ten required vaccinations for students without a personal belief exemption (see below for details), the Legislature and Governor would need to pass a law adding it to the list. The Legislature is currently on recess and will return to normal business in January. We fully expect a legislator to introduce a bill proposing to add COVID-19 to the list of required vaccinations. However, even if successful, that new law would not take effect until the following January (2023). In order for a bill to take effect before then, it would need a 2/3 super-majority vote in both houses of the Legislature – which, absent a change in the current trends, we think is highly unlikely given the amount of controversy related to this issue and the fact that 2022 is an election year with legislators running in new legislative districts.

Caitlin Jung from our team prepared the following summary on immunization requirements for California students.

History of Immunization Requirements for Students

**Student Immunization Requirements Prior to SB 277 (Prior to
January 1, 2016)**

Health and Safety Code (HSC) Section 120335 prohibits the governing board of a school district or private school from unconditionally admitting a student, prior to their first admission to an institution, unless they have been fully immunized against the following ten diseases:

1. Diphtheria
2. Hepatitis B
3. Haemophilus Influenza type b
4. Measles
5. Mumps
6. Pertussis (whooping cough)
7. Poliomyelitis
8. Rubella
9. Tetanus
10. Varicella (chickenpox)

In addition to the diseases listed above, the California Department of Public Health (CDPH) also has the authority, as it deems appropriate, to add diseases to the list of required vaccinations, after considering the recommendations of the Advisory Committee on Immunization Practices of the U.S. Department of Health and Human Services, the American Academy of Pediatrics, and the American Academy of Family Physicians. *HSC Section 120335 (b)(11)*.

The HSC provided exemptions from this school immunization requirements for (1) medical reasons or (2) personal belief concerns.

In order to receive a personal belief exemption, a student's parent or guardian must file a letter or affidavit with the governing board of a school district that states which immunizations a student has not received because they are contrary to the student's beliefs. Additional requirements for a personal belief exemption were added under **SB 2109** (Pan, 2012). The bill amended HSC Section 120365 to require, on and after January 1, 2014, a form prescribed by CDPH to accompany the letter or affidavit requesting the personal belief exemption and required the form to include both of the following:

- Signed attestation from a health care practitioner that the practitioner provided the student's parent or guardian with information regarding the benefits and risks of the immunization and the health risks of the communicable diseases listed in HSC 120335
- Written statement by the student's parent or guardian that the signer has received the information provided by the health care practitioner.

Additionally, when he signed SB 2109, Governor Brown directed CDPH to also add a separate religious exemption on the newly required form, so that those whose religious beliefs preclude vaccinations would not be required to seek a health care practitioner's signature.

Student Immunization Requirements After SB 277 (January 1, 2016 to present)

Following a measles outbreak in December 2014 at Disneyland, Senator Richard Pan (D-Sacramento) authored **SB 277** in 2015. SB 277 was signed into law by Governor Jerry Brown on June 30, 2015 and went into effect on January 1, 2016.

SB 277 eliminated the ability of a parent or guardian to submit a personal belief exemption to the school immunization requirements by repealing HSC Section 120365. This section as referenced above, contained both the authority to submit a personal belief exemption and the requirement that the exemption include an additional form from CDPH stating that a health practitioner had informed the parent or guardian of the benefits and risks of vaccinations and the health risks of communicable diseases.

However, SB 277 also contained two provisions to allow the continued use of personal belief exemptions beyond January 1, 2016, in the following circumstances:

- **Personal belief exemptions on file prior to January 1, 2016.** A pupil who, prior to January 1, 2016, has a letter or affidavit on file stating beliefs opposed to immunization shall be allowed to stay enrolled without having to meet immunization requirements until the pupil enrolls in the next grade span. Grade span is defined as (1) birth to preschool, (2) kindergarten to grade 6, (3) grade 7 to 12. Any personal belief exemption still on file and in effect under this grandfathering-in clause, i.e. those students enrolled in Kindergarten in the 2015-16 under a personal belief exemption, will no longer be valid beginning in the 2022-23 school year, as those students enter a new grade span, i.e. 7th grade. *HSC Section 120335 (g)*
- **Personal belief exemptions for any diseases added after January 1, 2016 through regulations by CDPH.** If CDPH adds a disease to the list of vaccinations required for enrollment, pursuant to its authority under HSC Section 120335 (b)(11), the vaccination may be mandated before a student's first admission to any private or public elementary or secondary school, child care center, day nursery, nursery school, family day care home, or development center, only if exemptions are allowed for both medical reasons and personal beliefs. *HSC Section 120338.*

Outside of these two situations, the only way a parent or guardian can exempt their student from the immunization requirements after January 1, 2016 is for medical reasons.

Lastly, SB 277 also added language to the HSC to provide that the immunization requirements do not apply to homeschool students or students enrolled in an independent study program who do not receive classroom-based instruction.

Medical Exemptions after SB 276 (Pan, 2019) & SB 714 (Pan, 2019) (January 1, 2020 to present)

Following the increased number of medical exemptions to vaccine requirements after the passage of SB 277 and reports of complaints against physicians regarding questionable medical exemptions, Senator Pan authored **SB 276**. When SB 276 was its way to his desk, Governor Newsom requested additional amendments. Those amendments were added to Senator Pan's **SB 714**. The Governor signed both bills on September 9, 2019 and they went into effect on January 1, 2020.

SB 276 put in place a number of administrative safeguards to address concerns about the validity of submitted medical exemptions, including:

- **Standardized medical exemption form.** Required CDPH to develop a standardized form for medical exemptions that includes information about the granting physical and the child, the medical reason for the exemption, and whether it is temporary or permanent, a certification that a physical exam was conducted and that all included information is accurate and authorization for the release of medical records related to the medical exemption. Requires all medical exemptions obtained after January 1, 2021 to be submitted using this form in order to be considered valid.
- **Review of medical exemptions and physicians.** Requires CDPH to annually review immunization reports from all schools and identify those schools with an immunization rate of less than 95% and requires CDPH to review the medical exemptions from those schools. Also requires CDPH to review the medical exemptions issued by a physician or surgeon who has submitted five or more medical exemptions in a calendar year. Under these reviews, CDPH must identify those medical exemption forms that do not meet applicable Centers for Disease Control and Prevention, Advisory Committee on Immunization Practices, or American Association of Pediatrics criteria for appropriate medical exemptions. If a medical exemption is determined to be in appropriate or invalid, the State Public Health Officer will also review the exemption to determine whether to deny or revoke a medical exemption.
- **Appeal process.** Requires the Secretary of the California Health and Human Services to appoint an independent panel of primary care or immunization expert physicians to hear the appeals permitted by parents or guardians regarding revoked medical exemptions.

SB 714 made additional changes to the medical exemption procedures established under SB 276, including:

- **Effective date of standardized form.** Clarified that the requirement to submit a medical exemption using the standardized form created by CDPH under SB 276 does not take effect until July 1, 2021.

- **Student with medical exemption issued before January 1, 2020.** Allows these students to continue enrollment under the exemption until the student enrolls in the next grade span. Grade span has the same meaning as established under SB 277. Also prohibits a medical exemption issued prior to January 1, 2020 from being revoked unless it was issued by a physician who has been subject to disciplinary action by a licensing board.
- **Medical exemptions obtained prior to January 1, 2021.** Removed the requirement under SB 276 that would have required a parent or guardian to submit to CDPH a copy of a medical exemption granted prior to the creation of the standardized medical exemption form.
- **Length of medical exemptions.** Prohibits a medical exemption from being extended beyond a grade span.
- **Physicians on probation.** Prohibits CDPH and the governing authority of a school district from accepting a medical exemption from a physician who is on probation for action related to immunization standards of care unless, and until, the probation has been terminated.
- **Signed under penalty of perjury.** Removed the requirement under SB 276 that would have required a physician issuing a medical exemption to certify under the penalty of perjury that the information on the form was true, accurate, and complete.

Governors Potential Student Vaccine Requirement *(likely no earlier than July 1, 2022)*

On October 1, 2021, Governor Gavin Newsom **announced** that he had directed CDPH to add the COVID-19 vaccine to the list of vaccinations required for a student to attend in-person instruction, through regulations promulgated pursuant to CDPH's authority under HSC Section 120335 (b)(11). According to the Governor's announcement, students would be required to be vaccinated against COVID-19 for in person-instruction starting the semester **after which** the U.S. Food and Drug Administration (FDA) has granted **full approval** of a COVID-19 vaccine for their grade span. Grade spans for this are defined as grades 7-12 (corresponding to students aged 12-18) and grades K-6 (corresponding to students aged 5-11).

Currently, the FDA has granted **full approval** of the use of the Pfizer vaccine for individuals 16 years of age and older but only granted emergency approval for the use of the Pfizer COVID-19 vaccine in children ages 5-15. Emergency approval for children 12-15 was **granted** on May 10, 2021 while emergency approval for children 5-11 was **granted** on October 29, 2021. However, despite the FDA having granted full approval for some of the students in the grade 7-12 grade span, the requirement would not go into effect for students in any of those grades until there is full approval for the entire grade span. The

requirement will be phased in as grade spans are fully approved. According to the Administration, the requirement is expected to apply to grades 7-12 starting on July 1, 2022.

Because the Governor has directed CDPH to add the COVID-19 vaccine to the required list of vaccines using the regulatory process, instead of pursuing legislation to that effect, HSC Section 120338 requires that **both** medical and personal belief exemptions be allowed with regards to the COVID-19 vaccine. This means that, even though SB 277 eliminated new personal belief exemptions for the 10 diseases listed in HSC Section 120335, once the Governor's COVID-19 vaccine requirement goes into effect, parents and guardians will still be able to file personal belief exemptions limited to the COVID-19 vaccine. As mentioned above, a legislator could introduce legislation to add COVID-19 to the list without a personal belief exemption when the Legislature returns in January, but any such effort is unlikely to take effect before January 1, 2023.

Please let us know if we can provide any additional information.

Thanks,
-Barrett

Barrett Snider
Partner | Capitol Advisors Group

Capitol Advisors Group, LLC | 925 L Street, Suite 1200, Sacramento, CA 95814

[Unsubscribe slovett@nuarters.org](mailto:unsubscribe@slovett@nuarters.org)
[Update Profile](#) | [About Constant Contact](#)
Sent by barrett@capitoladvisors.org



Northern United Charter Schools

Northern United-Humboldt Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503

Ph#: 707/445-2660

Fax#: 707/445-2430

nucharters.org

School Director

Shari Lovett

Board of Directors

Jere Cox - President

Blanca Garza - Vice President

Rosemary Kunkler

Jeff Lanphere

Melissa Johnson

May 25, 2021

Dear Parents,

We are excited to see our students and staff return to in-person learning. Thank you for your ongoing understanding and support as we continue to navigate these challenging times. I praise you for navigating the ongoing demands and stresses that COVID-19 has made us face as a community and a nation. We know we can count on you to move forward and help our students achieve their academic, social, health and wellness goals.

While our schools are taking full precautions to keep everyone safe at school and limit the spread at school as much as possible, I wanted to remind you that there are other infectious diseases, such as measles and chicken pox, which can impact our schools. That said, we need all our children to be up to date on their shots.

I urge you to make an appointment with your child's doctor now to get caught up on any required shots your child may have missed. If your child is 12 years or older, ask their doctor about how to get the COVID-19 shot. As you may be aware, doctors are taking extra steps to keep you and your family safe during in-person appointments. If your child does not have health insurance, please contact the local health department at (707)268-2900 to find a clinic that offers free or low-cost immunizations. Please visit the CDC website to view the recommended child and pre-teen/teen immunization schedules.

Thank you in advance for helping keep our schools, teachers, staff and community safe.

With gratitude,

Shari Lovett
Director



Northern United Charter Schools

Northern United - Siskiyou Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503
Ph#: 707/445-2660
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School Director

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May 25, 2021

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Thank you in advance for helping keep our schools, teachers, staff and community safe.

With gratitude,

Shari Lovett
Director

Dear Parent(s),

The California Department of Public Health (CDPH) has set out new requirements for immunization of students in all schools. Some of these changes may directly affect your student(s). Please read the updates below and take steps now for fall grade level.

CURRENT SHOT REQUIREMENTS: (no change to these)

Student in TK to gr.6 must have; 5 DTP, 4 Polio, 3 Hep. B, 2 MMR, 2 Varicella.

Students in gr.7-12 must have; All the K-6 shots listed above, plus the Tdap shot.

(The CoVid vaccine is NOT required at this time, but is available for those 12 years and older.)

UPDATES:

NEW- MEDICAL EXEMPTIONS (ME)

As of January 1, 2021 (last Jan.!), ALL NEW medical exemptions have to go through the "CAIR-ME" website system. *SEE STEPS LISTED BELOW.*

PAST MEDICAL EXEMPTIONS (ME) and Personal Beliefs exemptions (PBE)

All students with current Medical Exemptions or grandfathered PBE's on file will be honored until the next grade span (entering KN or gr.7). At that point, they will have to get required shots, or, get a renewed Medical Exemption through the CAIR-ME process. Students may take these exemptions with them school to school until next grade span.

COMPLICATION to CURRENT MEDICAL EXEMPTIONS (ME)

If any current Medical Exemption is signed by a Physician who is "*under disciplinary action*", those exemptions may be revoked by the CDPH. The CDPH would contact families and the doctor if the ME is revoked. Parent has the option to appeal to CDPH.

"CONDITIONAL" ENROLLMENTS

Conditional enrollments must have one shot from each category: Polio, DTP, Hep B, MMR, Varicella, in order to enroll or attend. As well as meet the CDPH TIMELINE of when each booster shot is administered. Update the school of each appointment.

HOME ONLY STATUS may still be an option for some situations.

THE CAIR-ME STEPS FOR GETTING MEDICAL EXEMPTIONS:

Website; cair.cdph.ca.gov/exemptions

- 1- Physician registers and creates a CAIR-ME account.
- 2- Parent registers and creates a CAIR-ME account.
- 3- Parent logs in to CAIR-ME and requests a Medical Exemption
- 4- CAIR-ME generates a Medical Exemption request number for the parent to give the physician.
- 5- Physician logs in to CAIR-ME and searches by Medical Exemption request number, or the child's name.
- 6- Physician selects the Medical Exemption and completes the Medical exemption fields
- 7- Physician issues the medical exemption and prints a copy for the parents.
- 8- Parent provides copy to school
- 9- School requests access to CAIR-ME and provides the ME number, school I.D. & county.
- 10- School logs in to CAIR-ME, registers the student, and receives verification.

Thank you,
Northern United Charter Schools

NUCS Student Vaccination Status as of 11/29/2021

Northern United - Humboldt Charter School

Fully vaccinated: 241

Medical exemptions: 45

Conditional enrollments: 10

Grandfathered personal belief waivers: 16

Unvaccinated/no exemption or waiver (home only): 18

Northern United - Siskiyou Charter School

Fully vaccinated: 88

Medical exemptions: *

Conditional enrollments: *

Grandfathered personal belief waivers: *

Unvaccinated/no exemption or waiver (home only): 17

*Less than 10 (not reported for confidentiality purposes)

Hello all,

Thank you for taking the time to go over this email so near to our meeting. My apologies that I couldn't get it to you sooner. I thought I'd give one more shot at supporting my position on vendor participation for all independent-study students regardless of vaccination status.

I value each perspective I've heard thus far and have appreciated the non-confrontational communication on the matter. To contribute to the many points I have brought up in previous board meetings in support of inclusivity for this education opportunity, I have only a couple last points I'd like to make in hopes of convincing a quorum motion in favor of vendor participation for all. I'll try to not be too long winded.

My first addition is related to a great point one of my fellow board members made in our most recent board meeting, on the leading factor for their personal standing regarding the matter. I do not intend to quote them, as I do not want to misrepresent them, so here is my take away from their reasoning:

As Northern United Charter School board members, we expect all of our students to follow our school's principles and meet our guidelines and expectations during any scenario in which they are associated with, therefore representing, our school. I resonate with this principle very deeply, and believe it is a highly moral and valuable perspective which nurtures responsibility and builds respectful citizens. The point I do not agree with is that the interpretation of this implies the expectation of our independent-study students to be vaccinated, because in choosing this educational model, families are not required by California law to be vaccinated, therefore can determine for themselves their vaccination status, so we should hold no expectation or create school policies which might persuade their choice one way or the other. Furthermore it is the last educational option that I am aware of which provides families their natural right to choose the method of medical care that is right for them in this regards, while still able to receive a state funded education and the much appreciated social and financial support there-from. Therefore I believe it is inappropriate for us to expect all of our enrolled independent-study students to be vaccinated and withhold from any of them the inherent privileges associated with this education model. I'm assuming we are all familiar with the constitutional right to free and equal education (1). Also, I could not find any California law that prohibits unvaccinated children from occupying public venues and if there were I personally believe it would interfere with their first amendment right to assemble.

My second and final point is related to the social and emotional wellbeing, as well as mental and physical health of our students. It is a great privilege and entitlement provided to our independent-study students to receive community classes and virtual learning as supplemental education (this is outlined in our instructional funds policy in the student handbook) and I believe if a primary concern is related to the health and wellbeing of our student population, as well as humanity as a whole, then settling with providing virtual supplementation alone to meet the needs and educational gaps of any independent-study student does not suffice. Due to the many health benefits related to an interactive learning environment, including

increased quality of life, more physical activity, stronger social abilities, and higher self esteem, I feel strongly that it is essential for all children to receive live, interactive group learning and physical education opportunities. Although, you may already be aware of the ample evidence pertaining to the benefits associated with in-person education, some of you may be less aware of the many negative effects associated with social isolation and virtual learning. These include increase in immune deficits, infectious illnesses, suicidal tendencies and mortality rates. On top of these are the potential for negative impacts on education and life-quality, including increased developmental deficits, reduction in cognitive functions, lower academic measures and success rates, and increased risk of substance abuse; all problems that persist well into adulthood (3, 4, 5, 6 & 7). Many families seek an alternative education model for various unique reasons and it is my suspicion that financial and social support plays a large role in them choosing to enroll with us and in charter schools at large. If we make the choice to withhold the use of their educational funds to be spent in this area or social opportunity, I believe we are projecting these potential negative health effects onto them, thus in a way acting in the contrary to our concerns for public health & safety. We should not omit any child for any reason from the moral educational aims of social and emotional wellbeing and health.

The links provided below are resources in support of the above points, and another to offer a bit of second hand in-sight on the various reasons why parents and families may choose not to vaccinate (2), to shed light where it may be lacking for some. It is not meant to persuade anyone on the controversial topic of whether children should or shouldn't receive immunization, rather to help humanize and nurture understanding of families like these in their educational pursuit. After all, our enrolled population is an unconventional minority, those that may not be able to receive support elsewhere, and it is our aim to provide quality education and equal opportunity to families like these.

In closing, I believe we should remain a school of choice, an alternative to conventional education systems which supports individualized education. It is the little details like these that makes charter schools stand out among educational options for many families. As leaders in the collective of California charter schools, I believe the motion toward inclusivity for paid vendor participation for all independent-study students regardless of immunization status would provide a good example in upholding charter school values, setting the bar so to speak. Thanks so much again for your time.

Melissa Johnson,
NUCS Siskiyou Board Member.

1. The Right to Education.

<https://www.hrwstf.org/wordpress/wp-content/uploads/2012/09/Education-Governing-Law.pdf>

2. Choosing not to immunize: are parents making informed decisions?

https://academic.oup.com/fampra/article/18/2/181/492386?gclid=EAIaIQobChMI-72GhfPy9QIVQTytBh35vwfhEAMYAyAAEgLtKPD_BwE&login=false

3. How does social isolation affect a child's mental health and development?

<https://www.noisolation.com/research/how-does-social-isolation-affect-a-childs-mental-health-and-development>

4. The Health Consequences of Social Isolation “It Hurts More Than You Think”

https://www.beyonddifferences.org/wp-content/uploads/2019/04/consequences_of_social_isolation_2015-2016.pdf

5. Study: Virtual education linked with decreased physical activity, worsening emotional health.

<https://publications.aap.org/aapnews/news/14070>

6. Why In-Person Learning is Best for Children

<https://mountainkidsloisville.com/blog/3-powerful-reasons-person-learning-best/>

7. Social ties and health: The benefits of social integration

<https://www.sciencedirect.com/science/article/abs/pii/S1047279796000956>

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 3.

ACTION ITEMS TO BE CONSIDERED

Subject:

3.4 Approval of the Yreka Learning Center Field Trip to Southern Oregon University

Action Requested:

Approval

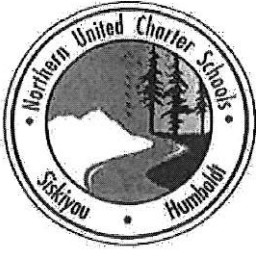
Previous Staff/Board Action, Background Information and/or Statement of Need:

The NUCS Board is to approve any out of county or overnight field trips. The Itinerary and chaperone schedule is attached for the Southern Oregon University Field Trip at the YLC.

Fiscal Implications:

None

Contact Person/s: Shari Lovett



Northern United Charter Schools
Field Trip Request Form 2021-22

Received
3/16/22

See back for
Itinerary

Teacher: Colleen Allen Date of Request: 2/19/22

Learning Center (if applicable): Yreka Learning Center

Date(s) of Trip: March 31, 2022 Kind of Trip: Day: Out-of-County: Overnight:

Purpose: College tour

Destination: Southern Oregon University

Number of Students: 7 Number of Adult Chaperones: 4

Departure Date & Time: 4/26/22 11:30 Expected arrival time at destination: 1:00

Other Stops & Times: Wendy's 12:00, Shops around Lithia Park 2:30-4:00

Return Date & Time: March 31, 2022 4:30pm

Mode of Transportation: School vans

Cost: _____ Other Costs: _____
(submit purchase request or PAR as necessary)

Teacher Signature: Colleen Allen Date: 2/19/22

Charter Director/Designee Signature: _____ Date: _____

***All overnight field trips require Northern United Charter Schools Board approval prior to the field trip.**
***School Board Approval:** _____ **Date:** _____
***Please have Overnight Field Trip Forms in Charter Office at least one month before planned event. Include detailed agenda, updated driver's forms, all student excursion waiver forms. Incomplete packets will not be considered for approval.**

The Field Trip Request form must be submitted to the Charter Office for administrative approval.
Email to debbisholes@nucharters.org, or
Mail to: 2120 Campton Road, Ste. H, Eureka, CA 95503 Attention: Debbi, or
Fax to: 707-476-8069
Please send in form **one week** before planned Day Field Trip.

All adults driving students of the Charter School are required to have a copy of their insurance, driver's license, DMV report, and Private Vehicle Form on file at the Charter Office prior to transporting students.

Note: A fingerprint clearance and background check will be required of all volunteers. Be sure to allow enough time.

Itinerary:

11:30 Leave school
12:00 Lunch at Wendy's Ashland, Or
1:00 Southern Oregon University tour
2:30 walk around shops in Ashland
4:00 leave Ashland
4:30 Return home

Chaporons:

Colleen Allen- Teacher 530-921-0430
Leslie Bandi- Tutor 1650-465-7445
Stephanie Mason- Parent 1-209-985-3480
Donnie Allen-SGI 530-921-8863

Students:

Noah Simonet ✓
Marissa Mason ✓
Hayden Allen ✓
Andrew Del Ponte ✓
Nyla Ralph ✓
Haley Davis ✓
Kayla Alamillo ✓

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 4.
DISCUSSION ITEMS

Subject:

4.1 Employer Contribution Toward Health and Welfare Benefits

Action Requested:

Information

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

Open enrollment for staff to choose their medical plan takes place in May. Prior to this time, the Board needs to decide how much NUCS will contribute to the health and welfare premiums for staff.

Fiscal Implications:

To be determined

Contact Person/s: Shari Lovett, Tammy Picconi

Northern United-Humboldt Charter School

Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$595,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS					SET CAP OPTIONS			
Tiered Employer Contributions	Employee Contribution 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0/\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$722,680	\$1,796,645 32.7%	50	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$642,736	\$1,876,589 34.8%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0/\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$634,056	\$1,885,269 35%	50	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$620,056	\$1,899,269 35.3%
Tier 3: EO: \$9636 E+S: \$12,500 E+C: \$11,000 E+F: \$13,500	\$0/\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$790,464	\$1,728,861 31.2%	50	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$586,056	\$1,933,269 36.2%

Northern United-Siskiyou Charter School
Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$156,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS					SET CAP OPTIONS			
Tiered Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$181,940	\$981,618 41.9%	13	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$161,852	\$1,001,706 43.1%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$159,852	\$1,003,706 43.3%	13	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$157,852	\$1,005,706 43.4%
Tier 3: EO: \$9636 E+S: \$12,500 E+C: \$11,000 E+F: \$13,500	\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$193,404	\$970,154 41.2%	13	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$149,852	\$1,013,706 43.9%

NUCS Special Board Meeting 4/7/22 4:00pm

Agenda Item 5.

NEXT BOARD MEETING

Subject:

5.1 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: SARC's, employer contribution toward health and welfare benefits

Fiscal Implications:

None

Contact Person/s:

Shari Lovett

Agenda Item 5.

NEXT BOARD MEETING

Subject:

5.2 Next Board Meeting Date: April 14th

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 6.

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