

NUCS Board Informational Packet

June 30, 2022

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.
CONSENT AGENDA

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

Subject:

2.1 Consideration of Approval of Williams' Uniform Complaint, Quarterly Report for NU-HCS

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi



Northern United – Humboldt Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503
707/445-2660

nucharters.org

Quarterly Report on Williams Uniform Complaints (Education Code §35186)

Quarterly Reporting Period (please check one)

- First Quarter 2022 January 1 through March 31, 2022
- Second Quarter 2022 April 1 through June 30, 2022
- Third Quarter 2021 July 1 through September 30, 2021
- Fourth Quarter 2021 October 1 through December 31, 2021

PLEASE CHECK THE BOX THAT APPLIES:

- No complaints were filed** with any school in the district during the quarter indicated above.
- Yes, complaints were filed** with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Shari Lovett
(Print Name of Director)

Shari Lovett
(Signature of Director)

Please return hard copy to:
Chandler Wilson, School Support
Humboldt County Office of Education
cwilson@hcoe.org

by: Quarter 1 due:	04/15/2022
Quarter 2 due:	07/15/2022
Quarter 3 due:	10/15/2022
Quarter 4 due:	01/15/2022

Agenda Item 2.
CONSENT AGENDA

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

Subject:

2.2 Consideration of Approval of Williams' Uniform Complaint, Quarterly Report for NU-SCS

Action Requested:

Approval

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

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

Fiscal Implications:

None

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



nucharters.org

Northern United – Siskiyou Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503
707/445-2660

Academic School Year 2021 - 2022 Quarterly Report on Williams Uniform Complaints [Education Code § 35186]

District: *Northern United – Siskiyou
Charter School*

Title:

Person completing this form:

Shari Lovett

Jul 1 – Sep 30, 2021 (due Oct 27, 2021)

Oct 1 – Dec 31, 2021 (due Jan 27, 2022)

Quarterly Report Submission Date:

Jan 1 – Mar 31, 2022 (due Apr 27, 2022)

Apr 1 – Jun 30, 2022 (due Jul 27, 2022)

Date for information to be reported publicly at governing board meeting: June 30th 2022

Please check the box that applies:

No complaints were filed with any school in the district during the quarter indicated above.

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

GENERAL SUBJECT AREA	TOTAL # OF COMPLAINTS	# RESOLVED	# UNRESOLVED
Textbooks and Instructional Materials	0		
Teacher Vacancy of Misassignments	0		
Facilities Conditions	0		
TOTALS	0		

Shari Lovett

Signature of Director

Date

Agenda Item 3.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

3.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.1 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:

ABSENTIONS:



Chair

Northern United Charter Schools

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.2 Approval of 2022-2023 Local Control and Accountability Plan for NU-HCS

Action Requested:

Approval

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

A public hearing for the LCAP was held on June 28, 2022.

Using data and local stakeholder input, the LCAP attempts to capture and reduce to writing what our school does well and areas for growth. It represents the goals of all stakeholders and includes the resources the school allocates to reach these goals.

The administrative staff in cooperation with our business office, and the Humboldt County Office of Education (HCOE) have developed the 2022-23 LCAP.

This document was developed in coordination with the development of the 2022-23 school budget. The draft has been reviewed by HCOE.

The LCAP has two goals:

1. Northern United - Humboldt Charter School will improve student performance outcomes in all academic areas.
2. Northern United - Humboldt Charter School will improve school climate and parent/community involvement to promote and cultivate a positive, safe environment for all.

In addition to the LCAP, this item also includes a Budget Overview for Parents and Annual Updates of the 2021-2022 LCAP.

Fiscal Implications:

The LCAP and budget mirror each other

Contact Person/s: Shari Lovett, Julie Smith

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Northern United - Humboldt Charter School

CDS Code: 12101240137364

School Year: 2022-23

LEA contact information:

Shari Lovett

Director

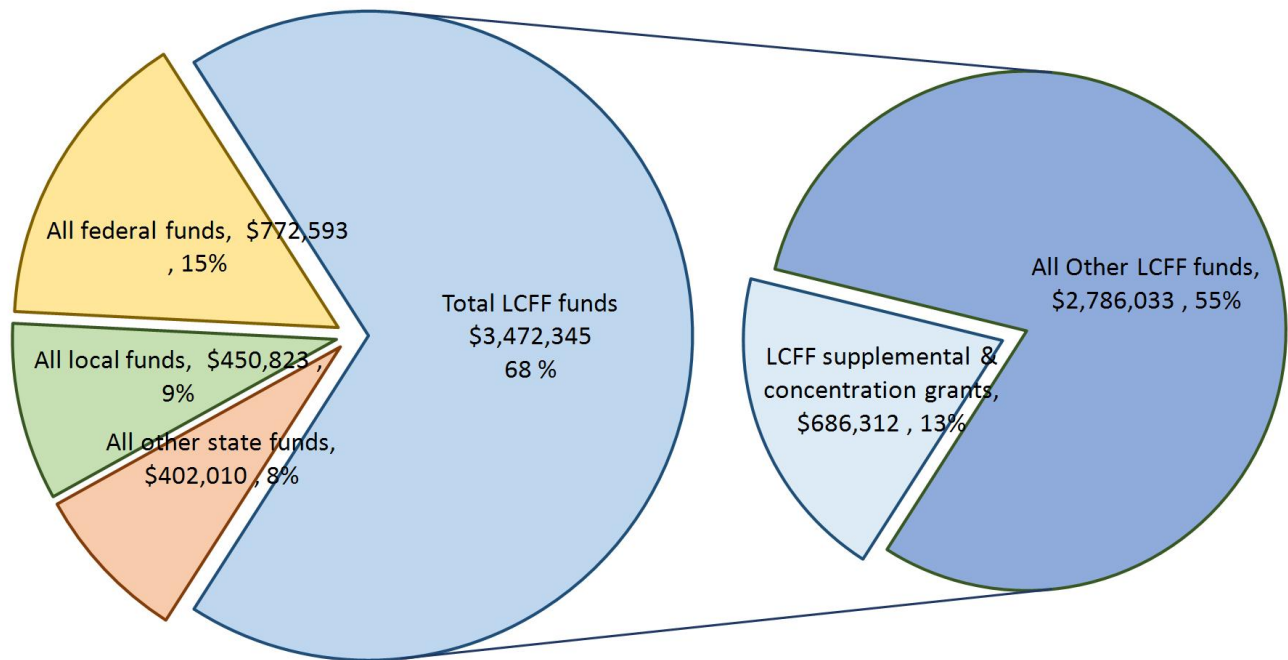
slovett@nuarters.org

(707) 445-2660 Ext. 110

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source



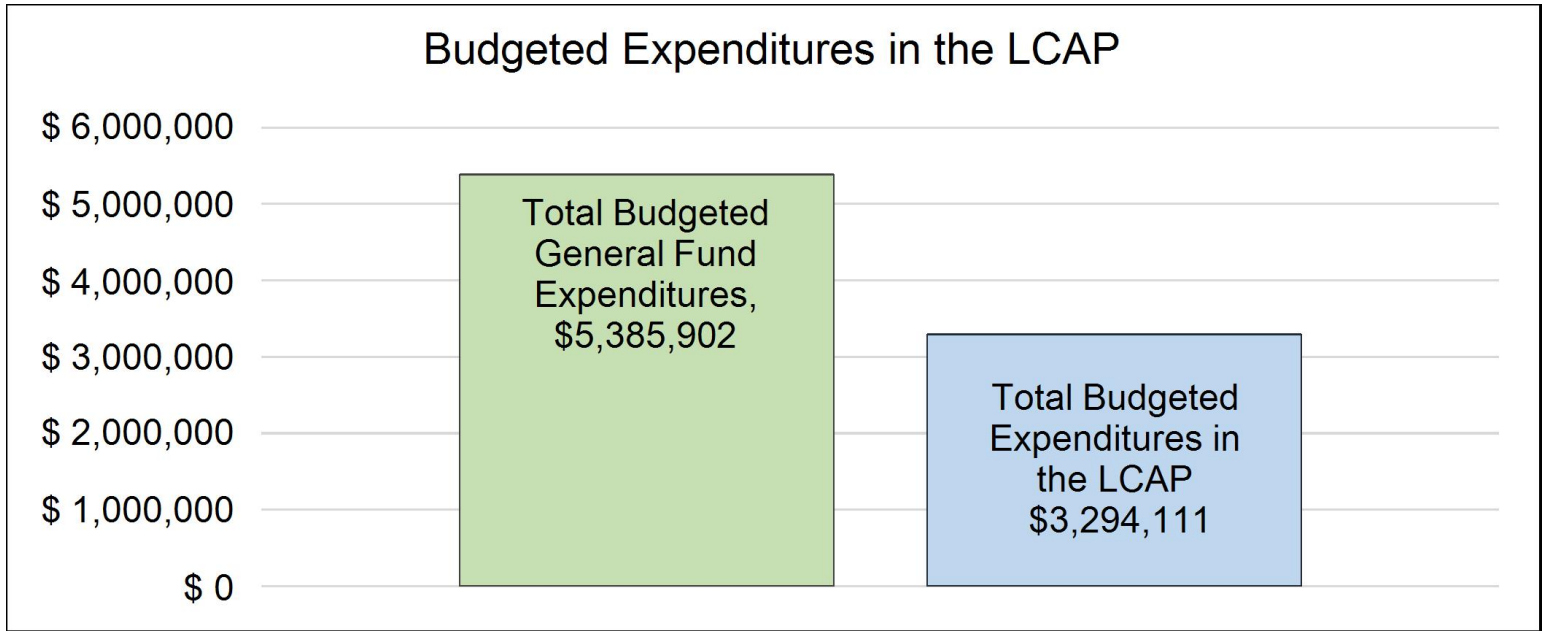
This chart shows the total general purpose revenue Northern United - Humboldt Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Northern United - Humboldt Charter School is \$5,097,771, of which \$3,472,345 is Local Control Funding Formula (LCFF), \$402,010 is other

state funds, \$450,823 is local funds, and \$772,593 is federal funds. Of the \$3,472,345 in LCFF Funds, \$686,312 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Northern United - Humboldt Charter School plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Northern United - Humboldt Charter School plans to spend \$5,385,902 for the 2022-23 school year. Of that amount, \$3,294,111 is tied to actions/services in the LCAP and \$2,091,791 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

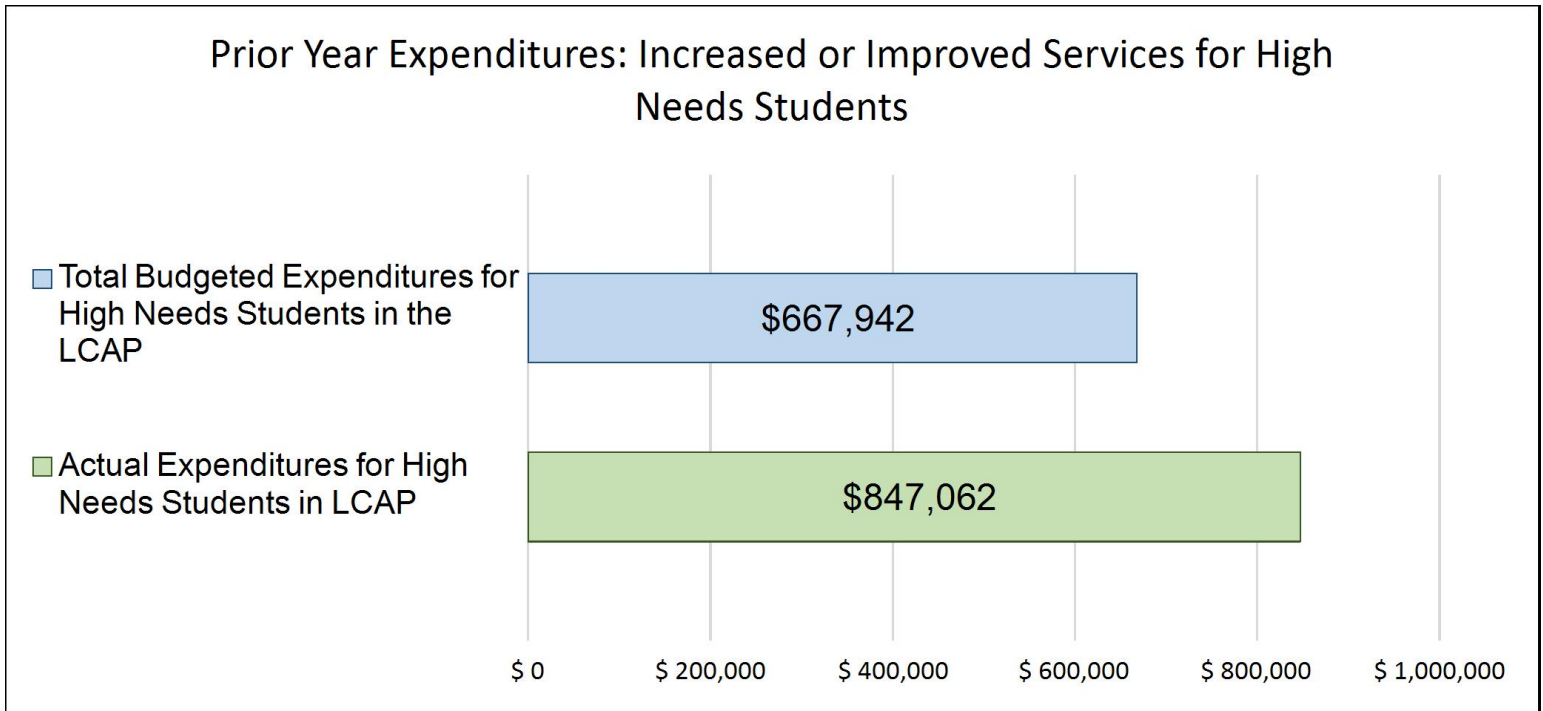
liability insurance, telephone services, electricity services, water services, waste disposal, audit fees, legal fees, fingerprinting fees, authorizing fee, and equipment rental

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Northern United - Humboldt Charter School is projecting it will receive \$686,312 based on the enrollment of foster youth, English learner, and low-income students. Northern United - Humboldt Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Northern United - Humboldt Charter School plans to spend \$686,312 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Northern United - Humboldt Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Northern United - Humboldt Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Northern United - Humboldt Charter School's LCAP budgeted \$667,942 for planned actions to increase or improve services for high needs students. Northern United - Humboldt Charter School actually spent \$847,062 for actions to increase or improve services for high needs students in 2021-22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Northern United - Humboldt Charter School	Shari Lovett Director	slovett@nucharters.org 707-445-2660

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

Northern United - Humboldt Charter School has received or will receive funds provided through the Budget Act of 2021. These funds include increased revenue on our Concentration grant, an A-G Completion Grant program, Educator Effectiveness Block Grant, and funds for TK expansion. As a nonclassroom-based charter school, we did not receive funding for the Expanded Learnign program. In order to engage our educational partners a survey was sent to parents, teachers, staff, and students on November 1, 2021. The survey asked for input on areas of perceived strength and needed improvement. It also asked for input on additions our community partners would like to see for our students and schools. There were 36 respondents and of these respondents, 44.4% were parents, 13.9% were teachers, 30.6% were staff, and 11.1% were students. As more funds are provided, we will release additional surveys specific to the funding received.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Northern United - Humboldt Charter School received the additional concentration grant add-on funding. This money will be used to employ additional tutors and teachers who will provide direct services to students on school facilities. These staff members will provide services principally targeted toward students who are low-income, English learners and foster youth. However, we had an overall reduction in our Supplemental/Concentration funds due to declining enrollment resulting in an overall reduction in our LCFF apportionments.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Northern United - Humboldt Charter School sent a survey to parents, students and staff regarding the Expanded Learning Opportunities Grant. The Humboldt-Del Norte SELPA was also consulted. For the parent and student survey, we had 83 responses. Of the respondents, 94% were parents and 6% were students. For the staff survey, we had 23 respondents. Both surveys were sent out on 12/16/21. Additionally, input was gathered from school administration at the March and May 2021 admin meetings. Input from teachers was also received at the April and May 2021 independent study teacher meetings. The ELO plan was agendized, presented and adopted at the May 13, 2021 NUCS Board of Directors meeting. This survey specifically elicited feedback from these community members regarding strategies and activities to be implemented by Northern United. Also, meetings were held where feedback was collected regarding additional strategies the community would like to see our school implement. Because both of these surveys sought community consultation relevant to ESSER III, the resulting feedback was used to help develop this plan. However, a survey specific to ESSER III was also distributed to families, students, administrators, teachers, school leaders, other educators, and school staff. On October 10, 2021, a meeting to gather feedback from school administrators was also held. During multiple meetings of the Northern United Charter Schools' Board of Directors, prevention and mitigation strategies were discussed. These meetings held in public always included an opportunity for public comment. On November 14, 2021, the ESSER III plan was agendized, presented and adopted by the NUCS Board of Directors.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The ESSER III funds will be used to continue the intervention coordinator position into the 2022-23 school year.

With ESSER III funds, we will extend our funding of an additional counselor to provide social, emotional, and mental health support through one-on-one and group counseling through the 2022-23 and 2023-24 school years.

All members of the community expressed a need for additional in-person, direct instruction opportunities. In order to offer this, the school needs a facility to offer continuity, engagement, mental health and intervention supports in a private setting. A facility provides a location to practice evidence-based interventions and services, including to students who are traditionally underserved. Using ESSER funds for a facility allows for our school to engage in activities authorized by the Individuals with Disabilities Education Act because students who qualify for an IEP may receive services in-person. Additionally, having a facility is necessary to address the unique needs of low-income students, English learners, racial and ethnic minorities, homeless students, and foster youth. A facility aides in regular and substantive educational interaction between students and their classroom instructors and mental health service providers. Administering and using high-quality assessments, to accurately assess students' academic progress and assist educators in meeting students; academic needs is most effective in-person. With these things in mind, our ESSER III plan originally included purchasing a facility. After further discussion with community partners and analysis

of our financial standing, Northern United - Humboldt Charter School decided to not purchase the facility as originally planned. Instead, the ESSER III funds will be utilized to finance the leases of our facilities.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Northern United - Humboldt Charter School will be using fiscal resources received for the 2021-22 school year to employ an intervention coordinator, an additional school counselor, teachers, and instructional aides. The instructional staff will address learning loss that occurred during the COVID-19 pandemic through direct instruction, intervention strategies and expanded tutoring opportunities, as well as expanded summer programs. The social-emotional needs of the students will be addressed through the focus of the additional counselor. The intervention coordinator will support staff in determining necessary interventions and through frequent monitoring in order to modify strategies as needed. Funds will also be utilized to lease facilities to ensure the continuation of in-person instruction. All of these actions are in alignment with our 2021-22 LCAP.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);

- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: *“A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”*

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Northern United - Humboldt Charter School	Shari Lovett Director	slovett@nuarters.org (707) 445-2660 Ext. 110

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Northern United - Humboldt Charter School petitioned Humboldt County Office Education to become the first countywide benefit charter in Humboldt County. Northern United - Humboldt Charter School’s petition was approved on February 14, 2018. Northern United - Humboldt Charter School serves students in grades TK-12, with six facilities throughout Humboldt County. We are WASC accredited and are an AVID certified school. We offer our students a variety of instructional opportunities including concurrent and dual enrollment, CTE pathways, and TRIO.

Northern United – Humboldt Charter School students are educated through personalized learning programs. Within that context, students may receive their instruction through home-based learning or through attendance at a learning center. Students who select home-based learning meet with their teacher on a schedule that accommodates their educational needs. They may also participate in classes with other students at one of our facilities. Students who chose to attend one of our learning centers meet with their teachers on a more regular basis.

Because all of our students are independent study, parents play a vital role in their student's education. The program parents select determines the degree to which the parent is involved. The parents can become the primary facilitators of their child's learning program if they choose. Professional learning and parent education are available and encouraged. We work with all of our students and parents by providing them with educational resources, a credentialed teacher, and access to a team of educational staff. Parents/guardians and their children collaborate with their teachers to determine their educational goals and objectives, create their individualized curriculum, and determine their individual methods of teaching and learning.

Northern United - Humboldt Charter School provides a safe environment and positive culture for our students. We utilize PBIS, a behavioral framework, to help support our students achieve improved social and academic outcomes. We are an ALICE-certified school with staff who are trained in active shooter response. To help support the social/emotional needs of our students, we offer an Outdoor Resiliency Building Education program, as well as counselors and school psychologists.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

After a review of the California School Dashboard, Dataquest and our local data, Northern United - Humboldt Charter School has had several important successes. We increased our CAASPP scores significantly. In ELA, all students who exceeded increased from 15% to 22%, and those who met increased from 27% to 37%. We saw the same success in Mathematics. In Mathematics all students who exceeded increased from 11% to 23% and those who met increased from 19% to 26%. Additionally, on the California School Dashboard College and Career Indicator, we saw an increase in the percentage of graduates who were classified as college and career prepared from 10.5% prepared to 45% as per College/Career Levels and Measures Report & Data - 2020. Northern United - Humboldt Charter School also experienced great success in our CTE completion rate. This rate increased from 0% to 18.75%.

In order to build on or maintain the successes experienced, we will continue to place emphasis on students taking interim assessments so teachers might target areas in their teaching where students show weakness. This will help us to continue to raise our students' CAASPP scores. Equally, we will continue to add A-G courses to the UCOP Portal. In order to increase our CTE completion rate, we will be exploring the addition of more CTE Pathways. We will also increase our counseling staff's contact with students for the purpose of academic counseling and setting students up for college and career readiness.

We did see tremendous success in our families feeling as if they have input in decision making at Northern United - Humboldt Charter School. To continue encouraging our parents and guardians to participate in our school's community, we will pursue our efforts to advertise and inform all of the events our school offers, LCAP meetings, parent workshops, etc. Through frequent email, monthly newsletters, our school website, and our teacher's regular communication with families, we will maintain and offer clear information about all opportunities to our educational partners.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Though we have seen significant success in our CAASPP scores, this will continue to be a priority for our school. Equally important, the small sample sizes of our distributed surveys caused them to be skewed in such a way that our students who are satisfied with their academic program fell dramatically from 94.7% to 50%. In order to have more involvement in our survey process, greater emphasis, follow-through, and a clearly defined purpose of the goal of the survey will be made available to our educational partners. Surveys will be sent out in a timely fashion, the goals will be delineated, what we hope to accomplish with the survey, and how the data we are collecting will be used will be

discussed in each survey. Periodic reminders to staff will continue but be more frequent and all surveys will be shared through ParentSquare, our schoolwide communication system. This will provide various platforms for our educational partners to access the surveys.

We also saw a dramatic difference in our graduation rate changing from 94.1% to 84.2%, with one high school dropout in 2019-20 and two dropouts in the 2020-21 school year. Our chronic absenteeism increased from 8.88% to 17.9%. Both of these areas will be a focus moving forward. Because we have returned to in-person instruction, our chronic absenteeism should decrease significantly. Nevertheless, through communication with parents by teachers, parents will understand how important student engagement is to their student's educational success. Equally important, we will have our school counselors attend our Missed Assignment meetings and work with teachers to help implement short and long-term goals to improve attendance. As for our graduation rate falling significantly, because we have returned to a more normal school schedule, we expect that our graduation rate will increase significantly. Not unlike many schools throughout the county, the pandemic seemed to play a role in both absenteeism and graduation rate. As we move forward, we will be tracking our graduation rate more closely and reaching out to students who are at risk. Our counselors will play a significant role in this process.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

When creating our LCAP, we proceeded to change from three goals to two goals. We based our decision on the fact that we believed this change would make our LCAP more user-friendly and more concise in nature. Moreover, we felt that having a brief but comprehensive LCAP would make sharing our LCAP information with our educational partners easier to understand and promote greater communication, input, and involvement in the process in the upcoming years. We have found this decision to be successful; therefore, we will be continuing with our two goals.

Based on feedback that was received from our educational partners, we will continue placing emphasis on the academic and social/emotional needs of our students. With an increase in our counseling staff and expanded opportunities for our Outdoor Resiliency Education program and, continued interventions from our Intervention Coordinator overseeing our SSTs that address both behavioral and academic issues, all students will be supported in a very direct manner at the first signs of student struggle.

We will be continuing some of our past actions placing emphasis on specific targeted areas. With our tutoring and intervention curriculum along with our Renaissance assessments and interim CAASPP assessments, teachers are able to provide students with targeted support in areas in which students struggle. Finding that our CAASPP scores improved significantly during the 2020/2021 school year, Northern United-Humboldt Charter School believes this action has proven successful and we will continue to address students' needs in this manner. By monitoring students' growth with our internal data, Renaissance STAR testing, teachers are able to support students immediately in both ELA and Mathematics. This action has proven successful as well. Seeing significant growth in the 2020/2021 school year, we will continue along this path of monitoring and intervention with all of our students.

Additionally, by continuing to offer our students various CTE pathways, we witnessed an increased growth in our CCI indicators. This has proven to be successful and will be continuing with our CTE pathways with hopes of expanding our offerings over the next year.

Other important highlights of our LCAP surround continuing to offer A-G coursework that is both high-interest and provides rigor for our students. While this is a continued action, we will place targeted emphasis on the addition of more A-G classes with the intention of seeing all high school students taking these courses. Again, witnessing success in the number of students taking A-G coursework during the 2020/2022 school year allows us to know that we are on the correct path and want to continue to expand our offerings.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Northern United - Humboldt Charter School understands that community input is important because parents, students, and staff can use the LCAP process to advocate for funds to meet their specific school needs, such as additional counselors, programs, and tutors. Due to the manner in which Covid impacted in-person learning, we focused on the use of surveys. To gather feedback, we distributed four different surveys. The surveys focused on school climate, family engagement, California state standards curriculum, and implementation, and an LCAP survey. The surveys were distributed to parents, students, and staff. The School Climate Survey was distributed on January 20, 2022. The Family Engagement Survey was distributed on January 10, 2022. The Implementation of State Standards Survey was distributed on December 10, 2021. The LCAP survey was distributed on November 1, 2021. In total, we received feedback from 130 educational partners.

Input was also solicited through three LCAP meetings held at our learning centers. These meetings occurred on November 1, 2021, December 9, 2021, and January 26, 2022. Because of the months of Covid lockdowns and school just beginning to return to normal, LCAP meetings have not been as well attended as in the past. With only 7 education partners attending these meetings, participation was less than hoped for. This was in part why we distributed an LCAP survey so we might receive more input from our partners. Additionally, partners had the opportunity to give feedback at staff meetings and Northern United Charter Schools' Board meetings. The topic was on the board agenda on August 19, 2021, September 9, 2021, December 9, 2021, and February 10, 2022. Feedback and comments were encouraged. While our surveys and in-person interactions were less than normal due to Covid-19 and returning to normal, we were able to elicit a great deal of helpful feedback from each of our educational partner groups.

Northern United - Humboldt Charter School does not have an ELAC group due to the low number of EL students. Also, NU-HCS does not have a bargaining unit.

A summary of the feedback provided by specific educational partners.

Based on the information we received, our educational partners responded that they feel well informed regarding their student's educational needs, as well as, welcome to participate in the decision-making process of our school. Another area that educational partners addressed was how well our school individualizes learning and provides flexibility for each student and their specific needs. Our small class sizes, teacher-to-student ratio, community building, and positive, safe learning environments were all mentioned as strengths. In analyzing the feedback from our educational partner groups, it is clearly evident that our learning community feels connected to our school, supported, and believes that our program offers every possibility for success for our student body, therefore these are all areas we will include and build upon in the next three years.

Our educational partners also responded about those areas in which they saw a need for our school to improve or continue to add to moving forward. There was a theme in our educational partner's responses regarding the social-emotional needs of our students and parents and

how more services should be available. Moreover, there seemed to be a consensus among the educational partners that more elective choices should be made available to our student body.

Specific Feedback from Staff:

- *Individualize and personalize education, get to know students and families, reflect on our practices and make changes when needed.
- *Individualized learning, community building, student/parent to teacher relationships, whole-child learning
- *Our school does professional development very well. PBIS, AVID, and ALICE training have really changed the culture and standards in our school for the better overall.
- *I think we listen to what students and parents are looking for and needing and try to provide it. I also think we pay close attention to what the state requirements are so that our students are well prepared to have the most options. Finding *the best way to merge these two goals for each individual is the key.
- *I also think we have good teamwork between staff, as well as families with teachers and learning centers, to achieve the best for the students.
- *I think we are great at recognizing what students need, meeting them where they are at.
- *More 1:1 or small group work to address the learning gaps brought on by Covid

Specific Feedback from Parents:

- *I feel as if the staff of the school works to build a trusting and respectful relationship with families.
- *Northern United - Humboldt Charter School provides my family with information and resources to support student learning and development in the home.
- *Appreciation of all the choices, like Independent Study
- *Great communication between staff and home
- *My child's school has created a welcoming environment for all families in the community.
- *Small class sizes are a plus
- *More elective courses taught

Specific Feedback from Students:

- *I love our teachers
- *The teachers always take time to repeat things and give a little extra help.
- *The school is very helpful when it comes to getting students caught up with assignments.
- *Having more electives, specifically foreign languages

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

As a result of our educational partner's feedback, we included maintaining our communication strategies within the actions of our LCAP. Our communication strategies are widespread encouraging education partners' engagement in every facet of our school. Specifically, by adding a monthly parent group to our school, we have had the opportunity to support parents, guardians, and other educational partners in new and exciting ways. Equally important, because of the feedback we have received, Northern United-Humboldt Charter School has added more elective courses. While these courses are CTE in nature, they provide our students with new opportunities to involve themselves in courses of high interest. Moreover, by offering our students a Spanish teacher, we were able to provide our educational partners with answers to some of the feedback that they provided to us.

As a result of the feedback regarding the social/emotional needs of our students, we have increased our counseling staff to address the social/emotional aspects of students in need. We also expanded our Outdoor Resiliency Building Education program. High school students participated in this program with their specific cohorts and we found that this was a great addition to our program.

Goals and Actions

Goal

Goal #	Description
1	Northern United - Humboldt Charter School will improve student performance outcomes in all academic areas.

An explanation of why the LEA has developed this goal.

Upon reflection of our current and historical student performance data on the California School Dashboard, our local data, and feedback from educational partners, we determined that we need to focus on the academic progress of our students. Additionally, due to the COVID-19 pandemic and related facility closures, some of our students may have experienced gaps in their learning. Focusing on student performance must be a central focus for our school.

The actions and metrics chosen will help us achieve this goal by placing emphasis on academic rigor, state standards, a broad course study, and college readiness.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP – ELA – All Students	2019/2020 - CAASPP administration was waived due to COVID 19 2018/2019 - ELA - All Students Exceeded 15% Met 27% Nearly Met 22% Not Met 35%	2020/2021 ELA - All Students Exceeded 22% Met 37% Nearly Met 20% Not Met 22%			Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP – ELA – Students with Exceptional Needs	<p>2019/2020 - CAASPP administration was waived due to COVID 19</p> <p>2018/2019- Exceeded 13% Met 15% Nearly 25% Not Met 48%</p>	<p>2020/2021</p> <p>Exceeded 13% Met 20% Nearly Met 27% Not Met 40%</p>			<p>Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%</p>
CAASPP – Math - All Students	<p>2019/2020 - CAASPP administration was waived due to COVID 19</p> <p>2018/2019 - Exceeded 11% Met 19% Nearly Met 27% Not Met 43%</p>	<p>2020/2021</p> <p>Exceeded 16% Met 26% Nearly Met 25% Not Met 32%</p>			<p>Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%</p>
CAASPP - Math - Students with Exceptional Needs	<p>2019/2020 - CAASPP administration was waived due to COVID 19</p> <p>2018/2019 - Exceeded 11% Met 12% Nearly Met 28% Not Met 43%</p>	<p>2020/2021</p> <p>Exceeded 23% Met 8% Nearly Met 15% Not Met 54%</p>			<p>Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP - ELA - Hispanic Students	2019/2020 - CAASPP administration was waived due to COVID 19 2018/2019 - Exceeded 10% Met 17% Nearly Met 23% Not Met 50%	2020/2021 Exceeded 27% Met 27% Nearly Met 27% Not Met 18%			Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%
CAASPP - Math - Hispanic Students	2019/2020 - CAASPP administration was waived due to COVID 19 2018/2019 - Exceeded 13% Met 7% Nearly Met 30% Not Met 50%	2020/2021 Exceeded 0% Met 35% Nearly Met 20% Not Met 45%			Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%
% UC/CSU A-G course completion with a C or better	2019/2020 - 68.75% - 11 of 16 graduates with UC/CSU (A-G) course completion	2020/2021 - 50% - 8 of 16 graduates with UC/CSU (A-G) course completion			Increase UC/CSU A-G course completion to 75%
% of pupils that have successfully completed A-G requirements AND that have successfully completed CTE	2019/2020 - 0%	2020/2021 18.75%			Increase graduates meeting A-G requirements and completing a CTE pathway to 30%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
courses from approved pathways					
% of ELs who progress in English proficiency (ELPAC)	2019/2020 - 0%	2020/2021 0%			Increase ELs who progress in English Proficiency to 95%
EL reclassification rate to FEP	2019/2020 - 0%	2020/2021 0%			Increase ELs who are reclassified to FEP to 30%
% of students that pass AP exams with a score of 3 or higher	2019/2020 - 0%	2020/2021 0%			Increase students score of 3 or higher to 30%
EAP college ready	2019/2020 - EAP did not occur because the CAASPP administration was waived due to COVID 19 2018/2019 - 2/38 students (5.3%)	2020/2021 ELA 31% Math 27%			Increase college ready on EAP to 5%
CAST Science Assessment - All	2019/2020 - CAST did not occur because the CAASPP was waived due to COVID-19 2018/2019 - Exceeded 7% Met 23% Nearly Met 44% Not Met 26%	2020/2021 CAST was not mandatory for 2020/2021 0%			Increase Exceeded by 5% Increase Met by 5% Decrease Nearly Met by 5% Decrease Not Met by 5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Access for English learners to CCSS and ELD standards for purposes of gaining academic content knowledge and English language proficiency	2020/2021 - 100% of EL students have CCSS aligned curriculum with ELD standards embedded	2021/2022 100% of EL students have CCSS aligned curriculum with ELD standards embedded			Maintain 100% of EL students with CCSS aligned curriculum with ELD standards embedded
% of students who have successfully completed a CTE pathways	2019/2020 - CTE pathway completion rate of 0%	2020/2021 CTE pathway completion rate 18.75%			Increase CTE pathway completion rate to 15%
Number of teachers without full credentials or misassigned	2019/2020 - 1 teacher misassigned and 100% with full credentials	2020/2021 0 teachers misassigned and 100% with full credentials			Decrease number of teachers without credentials or misassigned to 0
Access to standards-aligned instructional materials	2020/2021 Access to standards-aligned instructional materials 100% of students had access to standards-aligned instructional materials based on 0 complaints with the Williams Complaint Process and the board resolution for the Sufficiency of Instructional Materials	2021/2022 Access to standards-aligned instructional materials 100% of students had access to standards-aligned instructional materials based on 0 complaints with the Williams Complaint Process and the board resolution for the Sufficiency of Instructional Materials			Maintain 100% of student's with access to standards aligned instructional materials

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of academic content and performance standards	2020/2021 - 100% of teachers included academic content and performance standards for all courses for every student in each learning record	2021/2022 100% of teachers included academic content and performance standards for all courses for every student in each learning period			Maintain 100% of teachers including academic content and performance standards for all courses for every student in each learning record
Students have access and are enrolled in a broad course of study	2020/2021 - 100% of students have access and are enrolled in a broad course of study	2021/2022 100% of students have access and are enrolled in a broad course of study			Maintain 100% of students with access to a broad course of study
Programs and services developed and provided to students with exceptional needs	2020/2021 - 100% of special education case carriers had a student caseload of 20 or below	2021/2022 - 100% of special education case carriers had a student caseload of 20 or below			Maintain 100% of special education case carriers having a student caseload of 20 or below
Other Student Outcomes - K-8	2020/2021 - Reading	2021/2022 Reading			Increase Reading growth to 80%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Growth on Renaissance STAR Assessments - Reading and Math	73.6% average student growth in reading from fall window to the spring window test administrations Math 68.3% average student growth in math from the fall window to the spring window test administrations	67% average student growth in reading from Fall window to the Spring window test administrations Math 70% average student growth in math from the fall window to the spring window test administrations			Increase Math growth to 75%
Other Student Outcomes - 9-12 College Career Indicator	2019 California School Dashboard - 10.5% Prepared	2020 California School Dashboard - 45% Prepared			Increase number of Prepared students by 5%

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Employ highly qualified teachers, including special education teachers	Target direct instruction in all subject areas	\$1,716,159.00	No
1.2	Employ highly qualified content area specialists	Provide resources to staff and students, primarily directed to unduplicated youth and students with disabilities, in order to support them in making progress in content area standards	\$416,853.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.3	Purchase common core state standard aligned curriculum for all students, including unduplicated students and students with disabilities	Provide and purchase high quality common core standard aligned curriculum for all students, including unduplicated students and students with disabilities.	\$35,000.00	No
1.4	Provide professional learning opportunities	Provide professional development for all staff in core subject areas, differentiation, and universal design	\$8,000.00	No
1.5	Implement academic RTI	Employ intervention coordinator, employ tutors, administer Renaissance, and provide intervention curriculum for unduplicated students, students with disabilities and at-risk students	\$114,519.00	Yes
1.6	Employ academic counselor	Employ an academic counselor to offer academic, college/career and transition plans to graduates primarily directed to unduplicated youth and students with disabilities	\$196,217.00	Yes
1.7	Employ instructional aides	Employ instructional aides to work with students in core academic areas, primarily focusing on unduplicated youth and students with disabilities who are not excelling in Common Core State Standards	\$62,638.00	Yes
1.8	Provide materials and supplies	Provide curriculum, home and school supplies for unduplicated youth. Provide backpacks, gas mileage reimbursements and bus tickets.	\$9,005.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.9	Provide educational technology	Provide laptops and internet through hot spots, or other means, to unduplicated youth	\$1,500.00	Yes
1.10	Purchase educational contracted services	Provide HERC library services, Destiny library, School Pathways (SIS), Apex, eDynamics, Education Network Services, CoOp Agreement, etc.	\$44,844.00	No
1.11	Contract vendors	Provide community vendors for specialized educational opportunities, including special education services	\$15,500.00	No
1.12	Provide additional CTE pathways	Provide additional CTE pathways to all students, primarily focusing on unduplicated youth who are preparing for college/career readiness	\$52,200.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Northern United - Humboldt Charter School continued to place great emphasis on raising our CAASPP scores. Through using interim CAASPP assessments, designed to support teaching and learning throughout the year; and Tools for Teachers, designed to support classroom-based formative assessments our students were introduced to the CAASPP prior to the formal assessment. In raising student and teacher awareness of the CAASPP regularly throughout the year, we saw a significant increase in our CAASPP scores for all student groups. By using the interim assessments, teachers were able to gain information about student strengths and areas for improvement. This emphasis proved to be successful and helped our teachers modify and create lessons that helped students gain support in areas of weakness. With significant increases in our CAASPP scores across the board with all student groups, this method of preparation proved to be very successful. Another focus area that proved quite successful was in the area of our College and Career Indicators. Placing emphasis on CTE Pathways and A-G coursework, Northern United - Humboldt Charter School showed a significant increase in "other student outcomes." We raised the percentage of graduates classified as college and career prepared as part of the CCI from 10.5% to 45% by placing a concerted effort in creating new CTE Pathways and providing more A-G coursework.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between Budgeted Expenditures and Estimated Actual Expenditures due to limited or lack of implementation of some actions are noted as follows:

- 1.2 Employ highly qualified content area specialists: Less money was spent in this area due to the retirement of one of our content specialists.
- 1.3 Purchase common core state standard aligned curriculum for all students, including unduplicated students and students with disabilities: Less money was spent in this area because we did not need to purchase as much curriculum as originally thought.
- 1.4 Provide professional learning opportunities: Less money was spent in this area because many of our professional development opportunities were via zoom and did not require travel, hotels, etc...
- 1.5 Implement academic RTI: Less money was spent in this area because of an overestimation of RTI implementation as stated in our estimated budget as compared to our actuals.
- 1.6 Employ an academic counselor: More money was spent in this area due to hiring another academic counselor
- 1.8 Provide materials and supplies: Less money was spent in this area due to an overestimation of what materials and supplies would be needed.
- 1.9 Provide educational technology: Less money was spent in this area due to having a large supply of educational technology that was already available to our student body.
- 1.10 Purchase educational contracted services: Less money was spent in this area because we purchased fewer contracted services than previously anticipated.
- 1.11 Contract vendors: Less money was spent in this area because we did not have to contract out with vendors as much as anticipated. We took care of this in-house this year.

An explanation of how effective the specific actions were in making progress toward the goal.

The specific actions taken by Northern United - Humboldt Charter School to target our specific goals proved very successful. Providing teachers with the tools needed through the interim assessments, teachers were able to target instruction to help students grow in areas of weakness. This was very successful when it came time to take the CAASPP formal assessments. By doubling our CTE Pathway choices, providing and encouraging all students to be on an A-G Pathway, we saw significant increases in our CCI. The specific, targeted actions taken at Northern - United Humboldt Charter School proved to be very effective in making great progress toward our goals.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Northern United - Humboldt Charter School does not plan to change our goals or actions. Instead, we want to continue to place emphasis on the above stated areas and add to what we are already doing. With students completing CTE Pathways moving from 0% to 18.75%, we do plan on continuing to explore options available to add more CTE Pathways to our program. Northern United-Humboldt Charter School believes by offering high quality, interesting and rigorous CTE courses, we will continue to see significant growth in this area. We will

continue to add more A-G courses, dual enrollment and concurrent enrollment courses to our program to increase our College and Career Indicators over the next year.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Northern United - Humboldt Charter School will improve school climate and parent/community involvement to promote and cultivate a positive, safe environment for all.

An explanation of why the LEA has developed this goal.

Because of the pandemic and the impact that it has had on all students and staff, we are aware that we will need to support our educational partners. Promoting school climate and student/parent engagement can only occur when the mental health needs of our community are met. This is a very important goal for our school to concentrate on given the unprecedented times we have lived through. Based on the California School Dashboard and our local data from metrics related to school climate and engagement, responses indicated that additional support and interventions are needed.

The actions and metrics chosen will help us achieve this goal by placing emphasis on community engagement, school connectedness, parent communication, and school satisfaction.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent satisfaction survey results	2020/2021 - 100% of the parents stated that they were satisfied with our school's academic program	2021/2022 100% of parents stated that they were satisfied with our school's academic program			Maintain 100% parent satisfaction with school's academic program
School connectedness	2020/2021 - 83.3% of teachers feel connected to all staff	2021/2022 81.9% of teachers feel connected to all staff			Increase teachers feel connected to all staff to 95% and maintain

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	and regularly collaborate with other teachers and 100% of our staff feel connected to their students and our school.	and regularly collaborate with other teachers and 95.5% of our staff feel connected to their students and our school.			100% of staff feeling connected to their students and our school
Parent participation in programs for individual with exceptional needs	2020/2021 - 100% of parents participated in IEP meetings held for their students with exceptional needs	2021/2022 100% of parents participated in IEP meetings held for their students with exceptional needs			Maintain 100% participation at IEP meetings
School facilities in "good repair" using the Facilities Inspection Tool (FIT)	2020/2021 - 100% of our facilities were in "good repair" per FIT	2021/2022 100% of our facilities were in "good repair" per FIT			Maintain 100% facilities in "good repair" using FIT
Student safety survey results	2020/2021 - 100% of students felt safe at their school	2021/2022 100% of students felt safe at their school			Maintain 100% of students who feel safe at school
Student satisfaction survey results	2020/2021 - 82.9% of the students stated that they were satisfied with the	2021/2022 50% of the students stated that they were satisfied with the			Increase student satisfaction with the school's academic program to 95%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	school's academic program	school's academic program			
Attendance rate	2019/2020 - 97.26% school attendance rate	2020/2021 95.2% school attendance rate			Increase school attendance rate to 98%
Chronic Absenteeism	2019/2020 - 8.88% Chronic absentee rate	2020/2021 17.9% Chronic absentee rate			Decrease chronic absentee rate to 5%
Suspension rate	2019/2020 - 1.5% suspension rate	2020/2021 0% suspension rate			Decrease suspension rate to 1%
Expulsion rate	2019/2020 - 0% expulsion rate	2020/2021 0% expulsion rate			Maintain 0% expulsion rate
High School graduation rate	2019/2020 - 94.1% graduation rate	2020/2021 84.2% graduation rate			Increase graduation rate to 98%
Middle School drop out rate	2019/2020 - 0% middle school drop out rate	2020/2021 .01% middle school drop out rate (1 of 99 6-8 grade students)			Maintain 0% middle school drop out rate
High School drop out rate	2019/2020 - 5.82% student drop out rate	2020/2021- 10.5% student drop out rate			Decrease student drop out rate to 3%
Parent participation in programs for all	2019/2020 - 76.54% parents participated in	2020/2021 95.6% parents participated in			Increase parent participation in programs for all

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
students, including unduplicated students	programs for all students, including unduplicated students	programs for all students, including unduplicated students.			students, including unduplicated students to 85%
Parent input in decision making	2020/2021 - 19.7% of parents provided input in decision making process	2021/2022 85.7% of parents provided input in decision-making process			Increase parent input in decision making process to 50%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Increase parent communication	Provide Dial My Calls; maintain newsletter; advertise school events; mail flyers; distribute school handbook	\$19,540.00	No
2.2	Employ social/emotional counselor	Employ a half-time counselor to support unduplicated students and students with disabilities	\$44,761.00	Yes
2.3	Provide professional learning opportunities in social/emotional, climate and engagement strategies	Provide professional learning in PBIS, Second Step, etc.	\$3,000.00	Yes
2.4	Implement behavioral RTI	Employ intervention coordinator; employ ORBE coordinator; purchase social/emotional curriculum; purchase gas, materials and supplies for ORBE program, etc.	\$45,798.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.5	Employ school psychologist	Employ school psychologist to support students with disabilities and unduplicated youth	\$10,241.00	No
2.6	Offer food program	Provide meals for unduplicated students	\$129,498.00	Yes
2.7	Maintain instructional facilities	Provide facilities for unduplicated students and students with disabilities to receive services	\$368,838.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This goal was implemented in much the same way that we have done over the past years. Through parent, student, and staff surveys, we were able to gain much of our information. In an analysis of this goal, we did accomplish our planned actions and implementation; however, it is clear that more emphasis needs to be placed on the importance of involvement in our surveys. Due to small sample sizes, it's clear that our measuring and reporting results show a decline in areas of importance. Specifically, when looking at student satisfaction with their academic program, we see a decline that is clearly related to a very sharp decline in the sample size. While Northern United - Humboldt Charter School plans to continue to gain information through our survey process, a greater emphasis needs to be placed on communicating the importance of involving everyone in the process. Equally important, follow-through and more frequent communication and reminders need to be sent regarding the importance of these surveys and how they impact our results.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Material differences between Budgeted Expenditures and Estimated Actual Expenditures are noted as follows:

- 2.1 Increase parent communication: Less money was spent on this than projected. Though our parent communication did take place, less money on mailers was spent.
- 2.3 Provide professional learning opportunities in social/emotional, climate and engagement strategies: Less money was spent in this area due to providing professional development in-house and not bringing in outside agencies.
- 2.6 Offer food program: More money was spent on this area due to the fact that we offered food to all students free of charge. This will continue to be an area in which our budgeted expenditures will most likely increase.

An explanation of how effective the specific actions were in making progress toward the goal.

While clearly, Northern United - Humboldt Charter School did make progress or maintain its goal of increasing parent communication, it's evident that we need to continue to make a concerted effort to provide more frequent and targeted communication towards involving them in our process of gaining important information concerning our school and programs. We did see a significant increase in parents feeling a part of the decision-making process (19.7% to 85.7%), however, sample size did play a part in this substantial growth. Northern United - Humboldt Charter School will continue to move in this direction, but the greater emphasis, communication, and follow-through will be instituted in order to alleviate biases created by small sample sizes and skewed results in our surveying process. While we did see an increase in our chronic absenteeism (8.88%-17.9%), a decrease in our graduation rate (94.1%-84.2%), and an increase in our drop rate(5.82%-10.5%), much of this can be explained to our small sample size and 1 student dropping out. Moreover, while COVID played a large part a couple of years ago in our metrics, we are seeing that returning to normalcy for our students has been a challenge. It is due to this that we will continue to use our second counselor to reach out with social/emotional support to our student body and help them return to a normal school schedule which should decrease our chronic absenteeism and dropout rate, while increasing our graduation rate

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

In reflection of our practice, it is clear that communication and providing our parents, students, and staff with the reasons behind the surveys and their importance is needed. In moving forward, Northern United - Humboldt Charter School plans to provide a more in-depth communication surrounding everyone's involvement in the survey process. Equally important, our surveys will be added to our school-wide communication system, ParentSquare, so parents will have a variety of ways to access the surveys sent forth.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$686,312	\$67,032

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
24.63%	0.00%	\$0.00	24.63%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Goal #1
 Action 2 - Employ highly qualified content area specialists

By providing additional resources in specific content areas to unduplicated youth, the students will have more direct instruction and support toward making progress in academic content standards.

(1) A review of our previous CAASPP data, as well as our local assessment data, showed that our unduplicated students were underperforming in academic areas.

(2) By providing highly qualified teachers, unduplicated students will receive the academic support through direct instruction necessary to achieve academic expectations.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 5 - Implement academic RTI

By employing an Intervention Coordinator, additional tutors, administering the Renaissance assessment, and providing an intervention curriculum, we will be able to provide targeted intervention for specific gaps in learning or learning loss for unduplicated students. The intervention coordinator will be responsible for progress monitoring for students who fall within the unduplicated categories.

(1) The needs of our unduplicated students were considered first by an analysis of our data that showed these students were underperforming in academic areas.

(2) By providing a common core state standard aligned curriculum, unduplicated students will have access to the appropriate curriculum in order to achieve academic expectations.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 6 - Employ an academic counselor

By employing an additional academic counselor, unduplicated students will receive more academic, college/career, and transition plan guidance. The focus will be placed on post-secondary transitional planning in order to ensure the success of unduplicated students after high school.

(1) Because our unduplicated students are not meeting their expected academic progress, we considered how increasing our academic counseling staff could enhance a student's access to a broad course of study and increase the rate of unduplicated students' success.

(2) By providing additional academic counseling, all students will benefit, but the strategies will be principally directed to unduplicated students.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 7 - Employ instructional aides

By employing additional instructional aides there will be a lower adult/student ratio which provides more direct instruction and support for unduplicated students.

(1) After an analysis of data reflecting student success, we determined that unduplicated students were disproportionately scoring lower on both standardized testing and our internal STAR Renaissance assessments. This prompted the creation of an action to address additional academic support for students.

(2) We expect our student success metrics will increase for all students, however, unduplicated students will receive the largest benefit by having instructional aides.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 8 - Provide materials and supplies

By providing materials and supplies, including backpacks, gas mileage reimbursements, and bus tickets for all students, including unduplicated youth, we will remove barriers from learning that might otherwise stand in the way of their academic success.

(1) Unduplicated students, low-income students in particular, often lack the supplies they need to be successful.

(2) By providing materials and supplies, all of our students receive the educational materials they need to be successful, but our unduplicated students principally benefit.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 9 - Provide educational technology

By providing educational technology to unduplicated youth, we will ensure that unduplicated youth receive access to educational opportunities

(1) Unduplicated students often face barriers regarding internet access and educational technology. This leads to less academic engagement.

(2) By providing hot spots and Chromebooks to students, all of our students receive access to the internet, but our unduplicated students principally benefit because the barrier of access is removed.

(3) Based on our increased CAASPP scores this action seems to be effective in meeting the goals for these students.

Action 12 - Provide CTE pathways

By providing additional CTE pathways to all students, unduplicated youth will receive instructional programs to ensure college and career readiness.

(1) Because our unduplicated students, especially socioeconomically disadvantaged students, are less likely to be "prepared" for College/Career Readiness than all students, providing engaging, hands-on opportunities to experience a-g courses and CTE pathways, will ensure that unduplicated students will gain the necessary skills to be prepared to enter college or the workforce.

(2) Additional CTE pathways will allow more students to benefit, however, our unduplicated students will receive the greatest benefit from greater student engagement; therefore, those meeting the "prepared" level for the College/Career Readiness indicator should increase.

(3) Based on our increased number of graduates classified as college and career prepared, this action seems to be effective in meeting the goals of these students.

Goal #2

Action 2 - Employ a social/emotional counselor

By employing an additional counselor who will be addressing the social/emotional needs of students, unduplicated youth will receive additional support in addressing their mental health.

(1) Because our unduplicated students are overrepresented in many of our school metrics, including dropout rate, suspension rate, and chronic absenteeism, employing an additional school counselor will benefit and add to the unduplicated students' success.

(2) Increased counseling services will increase student engagement for all students, but will principally benefit the unduplicated students.

(3) At this time we are unable to determine if this action was effective because the social and emotional well-being of students was greatly impacted by COVID-19. We will be better able to assess the effectiveness of this action when analyzing data next year.

Action 3 - Provide professional learning opportunities in social/emotional, climate and engagement strategies.

By providing additional learning opportunities in PBIS, Second Step, etc. staff will gain additional knowledge to help support unduplicated student's behavioral and emotional needs.

(1) Because our unduplicated students are overrepresented in our dropout rate, suspension rate, and chronic absenteeism, providing professional learning in social/emotional, climate and engagement strategies, our staff will gain knowledge to address the specific barriers that unduplicated students face in their academic success.

(2) Professional learning in SEL provides staff with increased strategies to support student engagement for all students, therefore the overrepresentation of unduplicated students in our dropout and suspension rate should decrease.

(3) At this time we are unable to determine if this action was effective because the social and emotional well-being of students was greatly impacted by COVID-19. We will be better able to assess the effectiveness of this action when analyzing data next year.

Action 4 - Implement behavioral RTI

By employing an Intervention Coordinator to target the behavioral and social/emotional needs of unduplicated students, they will gain targeted additional support in this area. By expanding our ORBE program, additional unduplicated students will participate in resiliency building education

(1) Implementing behavioral RTI is essential to academic progress, in particular for our unduplicated students. Homeless, foster youth and low-income students may need additional interventions to help eliminate barriers to success.

(2) By implementing behavioral RTI, all students, especially homeless, foster and low-income students will benefit, however, these actions are principally directed toward unduplicated youth.

(3) At this time we are unable to determine if this action was effective because the social and emotional well-being of students was greatly impacted by COVID-19. We will be better able to assess the effectiveness of this action when analyzing data next year.

Action 6 - Offer food program

By offering a food program, we will remove barriers from learning that might otherwise stand in the way of their academic success.

(1) Unduplicated students, especially those with low income, have food insecurity as a barrier to learning. Because of this, these students were considered first.

(2) All students benefit from a food program, however, unduplicated students will receive the greatest benefit by removing this barrier that might otherwise stand in the way of their academic success.

(3) Based on our increased CAASPP scores this action seems to be effective in removing a barrier for academic success and therefore helping to meet the goals for these students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The actions and services in Northern United - Humboldt Charter School's LCAP are targets toward supporting students with the greatest need and/or the lowest performance. An examination of students who are failing to meet expected outcomes revealed that students who are English learners, foster youth, homeless, and/or low income are continually overrepresented. The remaining students who are struggling do not fall into one of the targeted groups of students but are enrolled throughout Humboldt County.

Each student who is not meeting expected outcomes has a need for tiered services, more skilled teachers, and access to a strong Common Core-based instructional program. By distributing focused actions and services through schoolwide or targeted services as appropriate, we intend to increase the rate of student success and reduce those in any demographic group who require services through special education services in order to be successful.

This year's LCAP includes actions and services intended to support both academic and social-emotional growth and success for students. Programs or services targeted to specific groups are included, as well as other actions or services that support our ability to meet the needs of struggling students regardless of where they are served. These actions/services are principally directed to the unduplicated students and are effective in meeting the needs of the unduplicated count.

In order to meet the needs of our unduplicated student population we are increasing and improving services directed toward placing greater emphasis on the social/emotional needs of our students. We will continue to have an increase in our counseling staff and we'll expand our Outdoor Resiliency Building Education program. The Intervention Coordinator position will oversee SST interventions that address both behavior and academics, supporting students in a very direct manner at the first signs of student struggle.

Other important features of our LCAP surround continuing some of our past actions with a more targeted emphasis. Our tutoring and intervention curriculum is a continued action but we will be increasing our tutoring staff and purchasing additional intervention curriculum because we have found that when used with our Renaissance assessments, we are able to provide immediate, targeted support to our students. Additionally, the Intervention Coordinator will be overseeing the academic interventions, including providing professional learning and support to our tutors. We will be holding intervention classes in order to be more intentional and targeted for students needing additional support, principally targeted toward unduplicated students. We will also continue providing CTE programs to all students, specifically targeting our unduplicated students to ensure college/career readiness.

Services provided for unduplicated pupils are increased or improved in the following actions:

Goal #1

Action 2 - Employ highly qualified content area specialists

By providing additional resources in specific content areas to unduplicated youth, the students will have more direct instruction and support toward making progress in academic content standards.

Action 5 - Implement academic RTI

By employing an Intervention Coordinator, additional tutors, administering the Renaissance assessment, and providing an intervention curriculum, we will be able to provide targeted intervention for specific gaps in learning or learning loss for unduplicated students. The intervention coordinator will be responsible for progress monitoring for students who fall within the unduplicated categories.

Action 6 - Employ an academic counselor

By employing an additional academic counselor, unduplicated students will receive more academic, college/career, and transition plan guidance. Focus will be placed on post-secondary transitional planning in order to ensure the success of unduplicated students after high school.

Action 7 - Employ instructional aides

By employing additional instructional aides there will be a lower adult/student ratio which provides more direct instruction and support for unduplicated students.

Action 8 - Provide materials and supplies

By providing materials and supplies, including backpacks, gas mileage reimbursements, and bus tickets for unduplicated youth, we will remove barriers from learning that might otherwise stand in the way of their academic success.

Action 9 - Provide educational technology

By providing internet, laptops, and hot spots to unduplicated youth, we will ensure that unduplicated youth receive access to educational opportunities

Action 12 - Provide CTE Programs

By providing CTE programs to students, unduplicated youth will receive instructional programs to ensure career readiness

Goal #2

Action 2 - Employ a social/emotional counselor

By employing an additional counselor who will be addressing the social/emotional needs of students, unduplicated youth will receive additional support in addressing their mental health.

Action 3 - Provide professional learning opportunities in social/emotional, climate and engagement strategies.

By providing additional learning opportunities in PBIS, Second Step, etc. staff will gain additional knowledge to help support unduplicated student's behavioral and emotional needs.

Action 4 - Implement behavioral RTI

By employing an Intervention Coordinator to target the behavioral and social/emotional needs of unduplicated students, they will gain targeted additional support in this area. By expanding our ORBE program, additional unduplicated students will participate in resiliency building education

Action 6 - Offer food program

By offering a food program, we will remove barriers from learning that might otherwise stand in the way of their academic success.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The additional concentration grant add-on funding was used to increase our counseling staff. Based on feedback from our educational partners, it was clear that we needed extra counseling staff to address both the social and emotional needs of students, including unduplicated youth. Equally important, with one counselor paying close attention to this identified need, our other counselor is able to use their energies in the academic realm. We see that having two counselors is a great addition and allows more support for all students, including foster youth, English learners, and low-income students.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	1:37
Staff-to-student ratio of certificated staff providing direct services to students	NA	1:11

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,998,076.00	\$635,308.00		\$660,727.00	\$3,294,111.00	\$2,698,098.00	\$596,013.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Employ highly qualified teachers, including special education teachers	All	\$798,484.00	\$480,363.00		\$437,312.00	\$1,716,159.00
1	1.2	Employ highly qualified content area specialists	English Learners Foster Youth Low Income	\$416,853.00				\$416,853.00
1	1.3	Purchase common core state standard aligned curriculum for all students, including unduplicated students and students with disabilities	All		\$35,000.00			\$35,000.00
1	1.4	Provide professional learning opportunities	All	\$4,000.00			\$4,000.00	\$8,000.00
1	1.5	Implement academic RTI	English Learners Foster Youth Low Income	\$36,192.00			\$78,327.00	\$114,519.00
1	1.6	Employ academic counselor	English Learners Foster Youth Low Income	\$196,217.00				\$196,217.00
1	1.7	Employ instructional aides	English Learners Foster Youth Low Income	\$62,638.00				\$62,638.00
1	1.8	Provide materials and supplies	English Learners Foster Youth	\$9,005.00				\$9,005.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
			Low Income					
1	1.9	Provide educational technology	English Learners Foster Youth Low Income	\$1,500.00				\$1,500.00
1	1.10	Purchase educational contracted services	All	\$16,695.00	\$26,800.00		\$1,349.00	\$44,844.00
1	1.11	Contract vendors	All	\$10,000.00	\$5,500.00			\$15,500.00
1	1.12	Provide additional CTE pathways	English Learners Foster Youth Low Income	\$23,750.00	\$28,450.00			\$52,200.00
2	2.1	Increase parent communication	All	\$19,540.00				\$19,540.00
2	2.2	Employ social/emotional counselor	English Learners Foster Youth Low Income	\$22,381.00	\$22,380.00			\$44,761.00
2	2.3	Provide professional learning opportunities in social/emotional, climate and engagement strategies	English Learners Foster Youth Low Income	\$3,000.00				\$3,000.00
2	2.4	Implement behavioral RTI	English Learners Foster Youth Low Income	\$8,983.00	\$36,815.00			\$45,798.00
2	2.5	Employ school psychologist	All				\$10,241.00	\$10,241.00
2	2.6	Offer food program	English Learners Foster Youth Low Income				\$129,498.00	\$129,498.00
2	2.7	Maintain instructional facilities	All	\$368,838.00				\$368,838.00

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$2,786,033	\$686,312	24.63%	0.00%	24.63%	\$780,519.00	0.00%	28.02 %	Total:	\$780,519.00
								LEA-wide Total:	\$780,519.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Employ highly qualified content area specialists	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$416,853.00	
1	1.5	Implement academic RTI	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$36,192.00	
1	1.6	Employ academic counselor	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$196,217.00	
1	1.7	Employ instructional aides	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$62,638.00	
1	1.8	Provide materials and supplies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$9,005.00	
1	1.9	Provide educational technology	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,500.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.12	Provide additional CTE pathways	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$23,750.00	
2	2.2	Employ social/emotional counselor	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$22,381.00	
2	2.3	Provide professional learning opportunities in social/emotional, climate and engagement strategies	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,000.00	
2	2.4	Implement behavioral RTI	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,983.00	
2	2.6	Offer food program	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$3,052,049.00	\$2,802,094.51

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Employ highly qualified teachers, including special education teachers	No	\$1,566,164.00	\$1,505,246.83
1	1.2	Employ highly qualified content area specialists	Yes	\$314,110.00	\$181,849.33
1	1.3	Purchase common core state standard aligned curriculum for all students, including unduplicated students and students with disabilities	No	\$40,000.00	\$30,000.00
1	1.4	Provide professional learning opportunities	No	\$12,000.00	\$1,500
1	1.5	Implement academic RTI	Yes	\$174,736.00	\$151,794.01
1	1.6	Employ academic counselor	Yes	\$107,015.00	\$156,800.92
1	1.7	Employ instructional aides	Yes	\$83,237.00	\$93,486.14
1	1.8	Provide materials and supplies	Yes	\$34,500.00	\$11,347.51
1	1.9	Provide educational technology	Yes	\$23,000.00	\$1,520.52

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.10	Purchase educational contracted services	No	\$60,451.00	\$45,470
1	1.11	Contract vendors	No	\$76,500.00	\$11,164.91
1	1.12	Provide additional CTE pathways	Yes	\$52,250.00	\$52,100.00
2	2.1	Increase parent communication	No	\$5,500.00	\$3,500.00
2	2.2	Employ social/emotional counselor	Yes	\$44,761.00	\$46,110.10
2	2.3	Provide professional learning opportunities in social/emotional, climate and engagement strategies	Yes	\$8,983.00	\$3,500.00
2	2.4	Implement behavioral RTI	Yes	\$45,798.00	\$40,924.74
2	2.5	Employ school psychologist	No	\$10,241.00	\$10,241.00
2	2.6	Offer food program	Yes	\$28,983.00	\$107,628.50
2	2.7	Maintain instructional facilities	No	\$363,820.00	\$347,910.00

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$584,889	\$667,942.00	\$847,061.77	(\$179,119.77)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Employ highly qualified content area specialists	Yes	\$314,110.00	\$181,849.33		
1	1.5	Implement academic RTI	Yes	\$15,500.00	\$151,794.01		
1	1.6	Employ academic counselor	Yes	\$107,015.00	\$156,800.92		
1	1.7	Employ instructional aides	Yes	\$83,237.00	\$93,486.14		
1	1.8	Provide materials and supplies	Yes	\$34,500.00	\$11,347.51		
1	1.9	Provide educational technology	Yes	\$23,000.00	\$1,520.52		
1	1.12	Provide additional CTE pathways	Yes	\$41,250.00	\$52,100.00		
2	2.2	Employ social/emotional counselor	Yes	\$22,381.00	\$46,110.10		
2	2.3	Provide professional learning opportunities in social/emotional, climate and engagement strategies	Yes	\$8,983.00	\$3,500.00		
2	2.4	Implement behavioral RTI	Yes	\$8,983.00	\$40,924.74		
2	2.6	Offer food program	Yes	\$8,983.00	\$107,628.50		

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$2,789,103.00	\$584,889	0.00%	20.97%	\$847,061.77	0.00%	30.37%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC Section 52064[e][1]*). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

Agenda Item 4.
ACTION ITEMS TO BE CONSIDERED

Subject:

4.3 Approval of 2022-2023 Local Control and Accountability Plan for NU-SCS

Action Requested:

Approval

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

A public hearing for the LCAP was held on June 28, 2022.

Using data and local stakeholder input, the LCAP attempts to capture and reduce to writing what our school does well and areas for growth. It represents the goals of all stakeholders and includes the resources the school allocates to reach these goals.

The administrative staff, in cooperation with our business office, and the Siskiyou County Office of Education (SCOE) have developed the 2022-23 LCAP.

This document was developed in coordination with the development of the 2022-2023 school budget. The draft has been reviewed by SCOE.

The LCAP has three goals:

1. NU-SCS will improve student performance on statewide assessments and other performance outcomes.
2. NU-SCS will provide all students access to appropriate educational conditions of learning and a broad course of study.
3. NU-SCS will increase stakeholder engagement and maintain a positive school climate.

In addition to the LCAP, this item also includes a Budget Overview for Parents and Annual Updates of the 2021-2022 LCAP.

Fiscal Implications:

The LCAP and budget mirror each other

Contact Person/s: Shari Lovett, Kirk Miller

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.4 Approval of 2022-2023 Final Budget Adoption for NU-HCS

Action Requested:

Approval

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

A public hearing for the Budget was held on June 28, 2022.

The Board is legally required to adopt the Final Budget each year prior to July 1. The Board certifies that the budget is either positive, qualified or negative. The Final Budget is attached.

Fiscal Implications:

As shown in budget

Contact Person/s: Shari Lovett, Tammy Picconi

May 26, 2022

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Corey Weber, Assistant Superintendent of Business Services

SUBJECT: 2022-2023 FINAL BUDGET ADOPTION

INSTRUCTIONS

Enclosed are the following materials as well as some final budget instructions:

1. Statewide Criteria and Standards Summary review documents.
2. Annual Financial and Budget Adoption Reports for all your funds.
3. Certification of Adopted Budget.

Criteria and Standards

E.C. 42127 states that each district must develop their budget in accordance with the state-adopted Criteria and Standards, make the budget documents available for public inspection and report to the board that all requirements have been met.

The Criteria and Standards review process is based upon compliance with the various criteria and specific standards adopted by the state for the budget development process. If, during the completion of the summary review documents, the district does not meet the state variance for specific criteria, a detailed explanation must be provided. The Budget Certification (form CB in the SACS Software document) displays the summary results of the criteria and standards review, and any required explanations are included on the criteria and standards document.

2022-2023 School District Certification (Form CB)

There is an element of the certification related to the Education Code 42127 which states that if a district adopts a budget with a combined assigned and unassigned ending fund balance above the State Board of Education minimum recommended reserve for economic uncertainties, the district's public hearing for budget adoption must include a **“a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserve standard for economic uncertainties”**.

We have provided an attachment, *Balances in Excess of Minimum Reserve Requirements*, to assist you in meeting this requirement. The document is included to provide the district with the correct balances that are required to be addressed, but the information can be presented at the public hearing in any format the district deems appropriate. Based on discussions with Department of Education staff, it is our understanding this requirement only applies to the actual “budget” being adopted, or 2022-2023.

May 26, 2022
Page 2

Please be aware that if a district is not able to certify compliance with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127 the county office will not be able to approve the budget.

Budget Adoption Documents

We have prepared the necessary summary review documents based upon information supplied by the district. This report was prepared using financial information as extracted by the state software and explanations as supplied by district staff. Please review the documents for propriety, and confirm their accuracy.

We have provided Budget Adoption Reports for all of your funds. Your current working budget for 2021-2022 was used for the estimated actual data, while the budget year data for 2022-2023, 2023-2024 and 2024-2025 came from your development budget.

Form CC Certification

This form is an annual certification from your district to the County Office of Education regarding any unfunded liabilities for workers' compensation claims.

Our member districts will be self-insured through the North Coast Insurance Group for 2022-2023. Therefore, please note that we have completed the form for you by checking the box indicating you are self-insured for workers' compensation claims through a JPA. We have also included the following information: "Permissively self-insured through North Coast Schools Insurance Group." The JPA will report any information regarding unfunded liability to your Board during 2022-2023.

Please email signed copies of your Form CB, Form CC, and Certification of Adopted Budget to Lori Rhinehart at lrhinehart@hcoe.org within 5 days of the board adoption of your 2022-2023 Budget, or July 1, 2022, whichever is earlier. Additionally, please include a copy of all revisions made to your Criteria and Standards review documents, if any.

If you have any questions, please feel free to call Kelley Withers at 445-5313 or Lori Rhinehart at 445-7062.

CW:cm

c: Angela West

Enclosures

Humboldt County Office of Education

***CERTIFICATION OF ADOPTED BUDGET
2022-2023***

In order for our office to be certain that the 2022-2023 adopted budget in the financial system equals the Budget Adoption Report as adopted by the board, we request that you **complete the following and return it to Lori Rhinehart, in the Business Office**, after board adoption.

_____ There were no changes to the Budget Adoption Report as originally prepared.

_____ Attached is the adopted budget for our district. Changes were made at the time of adoption. These changes are indicated in red on the attached Budget Adoption Report and have been entered into the financial system in the computer. A budget summary report is enclosed which equals the attached Budget Adoption Report.

SIGNED: _____
District Superintendent or Business Manager

School District

Date

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):

2022-23
CHARTER
SCHOOL
BUDGET
REPORT: This
report is
hereby filed
by the charter
school
pursuant to
Education
Code Section
47604.33(a).

Signed: _____ Date: _____

Charter
School
Official

(Original
signature
required)

Printed
Name: _____ Title: _____

For additional
information on
the budget
report, please
contact:

Charter
School
Contact:

Name

Title

Telephone

E-mail
Address



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	3,373,992.00	3,472,345.00	2.9%
2) Federal Revenue		8100-8299	1,584,870.00	772,593.00	-51.3%
3) Other State Revenue		8300-8599	457,031.00	402,010.00	-12.0%
4) Other Local Revenue		8600-8799	455,918.00	450,823.00	-1.1%
5) TOTAL, REVENUES			5,871,811.00	5,097,771.00	-13.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,202,260.00	1,867,702.00	-15.2%
2) Classified Salaries		2000-2999	825,054.00	724,888.00	-12.1%
3) Employee Benefits		3000-3999	1,591,756.00	1,490,700.00	-6.3%
4) Books and Supplies		4000-4999	252,752.00	189,471.00	-25.0%
5) Services and Other Operating Expenses		5000-5999	1,433,363.00	1,109,940.00	-22.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	3,818.00	3,201.00	-16.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,309,003.00	5,385,902.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(437,192.00)	(288,131.00)	-34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(437,192.00)	(288,131.00)	-34.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,527,384.00	1,090,192.00	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,527,384.00	1,090,192.00	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,527,384.00	1,090,192.00	-28.6%
2) Ending Net Position, June 30 (E + F1e)			1,090,192.00	802,061.00	-26.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,090,192.00	802,061.00	-26.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,132,878.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	31,400.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,164,279.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	89,829.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			89,829.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G10 + H2) - (I7 + J2)			1,074,449.79		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,311,608.00	3,414,015.00	3.1%
Education Protection Account State Aid - Current Year		8012	62,384.00	58,330.00	-6.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,373,992.00	3,472,345.00	2.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	70,814.00	42,515.00	-40.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	34,739.00	28,925.00	-16.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	106,624.00	111,561.00	4.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,386.00	16,228.00	-1.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	53,389.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	19,095.00	10,000.00	-47.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,283,823.00	563,364.00	-56.1%
TOTAL, FEDERAL REVENUE			1,584,870.00	772,593.00	-51.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	2,442.00	2,442.00	0.0%
Mandated Costs Reimbursements		8550	9,155.00	9,155.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,820.00	60,297.00	-16.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	373,614.00	330,116.00	-11.6%
TOTAL, OTHER STATE REVENUE			457,031.00	402,010.00	-12.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	1,511.00	1,511.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,164.00	4,164.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	290,481.00	305,034.00	5.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	159,762.00	140,114.00	-12.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			455,918.00	450,823.00	-1.1%
TOTAL, REVENUES			5,871,811.00	5,097,771.00	-13.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,650,564.00	1,398,540.00	-15.3%
Certificated Pupil Support Salaries		1200	142,275.00	114,485.00	-19.5%
Certificated Supervisors' and Administrators' Salaries		1300	139,108.00	123,127.00	-11.5%
Other Certificated Salaries		1900	270,313.00	231,550.00	-14.3%
TOTAL, CERTIFICATED SALARIES			2,202,260.00	1,867,702.00	-15.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	106,812.00	126,799.00	18.7%
Classified Support Salaries		2200	130,610.00	137,540.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	253,605.00	221,378.00	-12.7%
Clerical, Technical and Office Salaries		2400	216,143.00	193,820.00	-10.3%
Other Classified Salaries		2900	117,884.00	45,351.00	-61.5%
TOTAL, CLASSIFIED SALARIES			825,054.00	724,888.00	-12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	530,115.00	425,122.00	-19.8%
PERS		3201-3202	197,069.00	239,030.00	21.3%
OASDI/Medicare/Alternative		3301-3302	110,497.00	99,922.00	-9.6%
Health and Welfare Benefits		3401-3402	707,346.00	692,580.00	-2.1%
Unemployment Insurance		3501-3502	16,149.00	11,741.00	-27.3%
Workers' Compensation		3601-3602	30,580.00	22,305.00	-27.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,591,756.00	1,490,700.00	-6.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	34,459.00	26,330.00	-23.6%
Books and Other Reference Materials		4200	1,650.00	2,500.00	51.5%
Materials and Supplies		4300	138,088.00	99,728.00	-27.8%
Noncapitalized Equipment		4400	32,360.00	15,713.00	-51.4%
Food		4700	46,195.00	45,200.00	-2.2%
TOTAL, BOOKS AND SUPPLIES			252,752.00	189,471.00	-25.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,098.00	27,913.00	-44.3%
Dues and Memberships		5300	24,981.00	6,812.00	-72.7%
Insurance		5400-5450	60,576.00	61,182.00	1.0%
Operations and Housekeeping Services		5500	30,320.00	30,495.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	290,111.00	286,572.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	930,702.00	648,805.00	-30.3%
Communications		5900	46,575.00	48,161.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,433,363.00	1,109,940.00	-22.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	3,818.00	3,201.00	-16.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,818.00	3,201.00	-16.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			6,309,003.00	5,385,902.00	-14.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,373,992.00	3,472,345.00	2.9%
2) Federal Revenue		8100-8299	1,584,870.00	772,593.00	-51.3%
3) Other State Revenue		8300-8599	457,031.00	402,010.00	-12.0%
4) Other Local Revenue		8600-8799	455,918.00	450,823.00	-1.1%
5) TOTAL, REVENUES			5,871,811.00	5,097,771.00	-13.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,876,554.00	3,029,254.00	-21.9%
2) Instruction - Related Services	2000-2999		1,321,658.00	1,216,744.00	-7.9%
3) Pupil Services	3000-3999		348,207.00	381,343.00	9.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		376,080.00	410,639.00	9.2%
8) Plant Services	8000-8999		382,686.00	344,721.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,818.00	3,201.00	-16.2%
10) TOTAL, EXPENSES			6,309,003.00	5,385,902.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(437,192.00)	(288,131.00)	-34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(437,192.00)	(288,131.00)	-34.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,527,384.00	1,090,192.00	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,527,384.00	1,090,192.00	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,527,384.00	1,090,192.00	-28.6%
2) Ending Net Position, June 30 (E + F1e)			1,090,192.00	802,061.00	-26.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,090,192.00	802,061.00	-26.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		0.00	0.00

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT

6/24/2022

ALL FUNDS ADOPTED BUDGET FISCAL YEAR 2022-23	General Fund/TRANs			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total All Funds	
	Unrestricted	General Fund/TRANs Restricted	General Fund/TRANs Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities		
A. REVENUES												
Local Control Funding Formula	\$ 3,472,345	\$	\$ 3,472,345	\$	\$	\$	\$	\$	\$	\$	\$	\$ 3,472,345
Federal Sources		772,593	772,593									772,593
Other State Sources	54,605	347,405	402,010									402,010
Other Local Sources	306,384	144,439	450,823									450,823
Total Revenue	3,833,334	1,264,437	5,097,771									5,097,771
B. EXPENDITURES												
Certificated Salaries	1,253,602	614,100	1,867,702									1,867,702
Classified Salaries	591,114	133,774	724,888									724,888
Employee Benefits	981,276	509,424	1,490,700									1,490,700
Supplies	83,794	105,677	189,471									189,471
Services & Other Operating	614,485	495,455	1,109,940									1,109,940
Capital Outlay												
Other Outgo		3,201	3,201									3,201
Support Costs												
Total Expenditures	3,524,271	1,861,631	5,385,902									5,385,902
C. EXCESS REVENUES (EXPENDITURES)	309,063	(597,194)	(288,131)									(288,131)
D. OTHER FINANCING SOURCES/USES												
Interfund Transfers In												
Interfund Transfers Out												
Other Sources												
Other Uses												
Contributions	(594,104)	594,104										
Total Other Sources (Uses)	(594,104)	594,104										
E. FUND BALANCE INCREASE (DECREASE)	(285,041)	(3,090)	(288,131)									(288,131)
F. ADJUSTED BEGINNING BALANCE	1,010,500	79,692	1,090,192									1,090,192
G. ENDING BALANCE	\$ 725,459	\$ 76,602	\$ 802,061									\$ 802,061

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											6/24/2022
ALL FUNDS	General			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total
ADOPTION MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2023-24	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	\$ 3,571,037	\$	\$ 3,571,037	\$	\$	\$	\$	\$	\$	\$	\$ 3,571,037
Federal Sources		479,229	479,229								479,229
Other State Sources	54,605	305,486	360,091								360,091
Other Local Sources	306,384	144,439	450,823								450,823
Total Revenue	3,932,026	929,154	4,861,180								4,861,180
B. EXPENDITURES											
Certificated Salaries	1,244,656	603,750	1,848,406								1,848,406
Classified Salaries	528,906	126,336	655,242								655,242
Employee Benefits	955,623	514,975	1,470,598								1,470,598
Supplies	76,561	84,500	161,061								161,061
Services & Other Operating	677,455	107,690	785,145								785,145
Capital Outlay											
Other Outgo		3,201	3,201								3,201
Support Costs											
Total Expenditures	3,483,201	1,440,452	4,923,653								4,923,653
C. EXCESS REVENUES (EXPENDITURES)	448,825	(511,298)	(62,473)								(62,473)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(504,891)	504,891									
Total Other Sources (Uses)	(504,891)	504,891									
E. FUND BALANCE INCREASE (DECREASE)	(56,066)	(6,407)	(62,473)								(62,473)
F. ADJUSTED BEGINNING BALANCE	725,459	76,602	802,061								802,061
G. ENDING BALANCE	\$ 669,393	\$ 70,195	\$ 739,588	\$	\$	\$	\$	\$	\$	\$	\$ 739,588

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											6/24/2022
ALL FUNDS	General			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
ADOPTION MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2024-25	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 3,569,055		\$ 3,569,055	\$	\$	\$	\$	\$	\$	\$	\$ 3,569,055
Federal Sources		209,229	209,229								209,229
Other State Sources	54,605	276,486	331,091								331,091
Other Local Sources	306,384	144,439	450,823								450,823
Total Revenue	3,930,044	630,154	4,560,198								4,560,198
B. EXPENDITURES											
Certificated Salaries	1,444,341	394,341	1,838,682								1,838,682
Classified Salaries	531,065	128,336	659,401								659,401
Employee Benefits	961,388	465,730	1,427,118								1,427,118
Supplies	76,289	76,270	152,559								152,559
Services & Other Operating	662,852	78,690	741,542								741,542
Capital Outlay											
Other Outgo		3,201	3,201								3,201
Support Costs											
Total Expenditures	3,675,935	1,146,568	4,822,503								4,822,503
C. EXCESS REVENUES (EXPENDITURES)	254,109	(516,414)	(262,305)								(262,305)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(507,751)	507,751									
Total Other Sources (Uses)	(507,751)	507,751									
E. FUND BALANCE INCREASE (DECREASE)	(253,642)	(8,663)	(262,305)								(262,305)
F. ADJUSTED BEGINNING BALANCE	669,393	70,195	739,588								739,588
G. ENDING BALANCE	\$ 415,751	\$ 61,532	\$ 477,283	\$	\$	\$	\$	\$	\$	\$	\$ 477,283

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)
2022-2023

	0	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash	153,989	1,213,115	1,477,549	1,477,549	1,561,513	1,723,996	1,252,804	964,692	785,995	565,696	457,677	242,148	180,143	
Local Control Funding Formula	496,741	496,741	511,324	496,741	-	14,583	198,696	232,153	246,736	232,153	232,153	314,324	-	
Federal Revenues	-	-	-	-	2,500	48,681	-	-	88,562	-	44,624	96,819	491,407	
State Revenues	-	-	-	15,074	1,373	-	4,120	-	-	15,074	-	336,220	30,149	
Local Revenues	28,817	25,017	28,218	30,238	9,873	83,951	18,184	10,571	11,291	17,536	17,623	168,463	1,041	
Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables	781,874	-	-	134,923	-	-	18,936	9,029	-	-	(0)	-	-	
1000	40,497	51,623	176,589	185,277	174,404	180,523	177,743	189,013	176,626	179,339	162,963	173,105	-	
2000	33,048	42,060	56,173	71,645	71,822	66,657	62,493	69,563	63,785	73,694	57,410	56,539	-	
3000	39,850	47,457	117,744	126,810	124,643	125,484	125,646	125,732	124,825	127,807	93,987	310,715	-	
4000	1,984	18,645	44,859	25,585	13,207	3,310	13,910	19,048	8,441	18,199	1,835	20,448	-	
5000	132,928	97,539	60,213	105,178	100,862	59,352	38,841	68,696	80,930	81,253	40,209	243,938	-	
6000	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000	-	-	-	-	-	-	-	-	-	-	-	-	3,201	
TF in	-	-	-	-	-	-	-	-	-	-	-	-	-	
TF out	-	-	-	-	-	-	-	-	-	-	-	-	-	
Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANS Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Balance	1,213,115	1,477,549	1,561,513	1,723,996	1,252,804	964,692	785,995	565,696	457,677	242,148	180,143	288,023		

Total Projected Receivables (including deferred appropriations if any): 522,597
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$288,023

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.5 Approval of 2022-2023 Final Budget Adoption for NU-SCS

Action Requested:

Approval

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

A public hearing for the Budget was held on June 28, 2022.

The Board is legally required to adopt the Final Budget each year prior to July 1. The Board certifies that the budget is either positive, qualified or negative. The Final Budget is attached.

Fiscal Implications:

As shown in budget

Contact Person/s: Shari Lovett, Tammy Picconi

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.6 Approval of the Auditor Services for 2022-2023 for NU-HCS

Action Requested:

Approval

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

David L. Moonie & Co is the auditing firm we have selected to use for our annual, independent audit. The attached agreement sets forth the understanding of the terms.

Fiscal Implications:

\$16,000

Contact Person/s: Shari Lovett, Tammy Picconi

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



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

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

May 11, 2022

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
2120 Campton Road, Suite H
Eureka, California 95503



To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for Northern United - Humboldt Charter School (the "School") for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the School, which comprise the statement(s) of financial position as of June 30, 2022, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards
2. Statement of Revenues, Expenses, and Changes in Net Assets – Budget and Actual
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Schedule of Charter Schools
6. Schedule of Financial Trends and Analysis
7. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of School Organization

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 3

us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Risk of overstating receivables or understating liabilities to inflate ending fund balances.
2. Improper revenue recognition due to fraud.

Audit Procedures—Internal Control

We will obtain an understanding of the School and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 5

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the School's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the School's federal and California information returns for the year ended June 30, 2022 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance, and the Federal Audit Clearinghouse Data Collection Form, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement, tax services, and the Federal Audit Clearinghouse Data Collection Form previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 6

controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 7

suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 15, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 8

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, related notes, the Federal Audit Clearinghouse Data Collection Form, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, related notes, and the Federal Audit Clearinghouse Data Collection Form, and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the School, the State Controller's Office, the Humboldt County Office of Education, and the California Department of Education; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 9

The audit documentation for this engagement is the property of David L. Moonie & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office, the California Department of Education or their designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of David L. Moonie & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

It is our policy to keep audit documentation related to such engagements for seven years from your fiscal year-end or for any additional period requested by the State Controller's Office, the California Department of Education or their designees, a federal agency providing direct or indirect funding. Upon the expiration of the seven year period we shall be free to destroy our audit documentation without further notice to your School, except if we are aware that a federal or state awarding agency or auditee is contesting an audit finding. In that case we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mark Wetzel, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We will notify you in a separate letter regarding the timing of our audit field work. We expect to issue our reports no later than December 15, 2022.

Our fee for these audit services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$16,000. This amount includes our originally proposed fee of \$14,500 per our 2021-22 audit proposal, plus an additional fee of \$1,500 for additional procedures that will be required to perform the audit under the requirements of the federal Uniform Guidance. At the time of our original proposal we did not anticipate that the School would have federal expenditures over \$750,000 and therefore be subject to the provisions of the Uniform Guidance. The Uniform Guidance requires additional testing, an additional auditor's report on internal control and compliance over major federal programs, and additional documentation in our audit workpapers.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may

Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 10

not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Billings become delinquent if not paid within 30 days of the invoice date. A finance charge at twelve (12) percent will be assessed on any unpaid balance after deduction of current payments, credits, and allowances made within 60 days of date of billing.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We will also prepare the federal and state exempt organization tax returns for the School for the fiscal year ended June 30, 2022. Our fee for the tax return preparation will be billed separately, and will be based on the number of hours spent at our standard hourly rates plus any out of pocket expenses. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

Reporting

We will issue a written report upon completion of our audit of the School's financial statements. Our report will be addressed to the Board of Directors of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

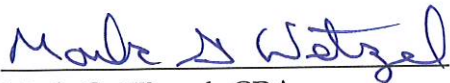
Board of Directors
c/o Shari Lovett, Director
Northern United - Humboldt Charter School
May 11, 2022
Page 11

We appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of our engagement as described in this letter, please sign where indicated below and return in the envelope provided.

A copy is enclosed for your files.

Very truly yours,



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

SCHOOL'S RESPONSE:

This letter correctly sets forth the understanding of the Northern United - Humboldt Charter School.

By: _____
Director

Date: _____

By: _____
Board President

Date: _____

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.7 Approval of the Auditor Services for 2022-2023 for NU-SCS

Action Requested:

Approval

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

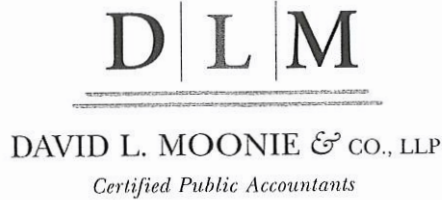
David L. Moonie & Co is the auditing firm we have selected to use for our annual, independent audit. The attached agreement sets forth the understanding of the terms.

Fiscal Implications:

\$14,500

Contact Person/s: Shari Lovett, Tammy Picconi

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



Aaron S. Weiss, CPA
Matthew J. Hague, CPA

May 11, 2022

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
2120 Campton Road, Suite H
Eureka, California 95503



To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide for Northern United - Siskiyou Charter School (the "School") for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the School, which comprise the statement(s) of financial position as of June 30, 2022, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Statement of Revenues, Expenses, and Changes in Net Assets – Budget and Actual
2. Schedule of Average Daily Attendance
3. Schedule of Instructional Time
4. Schedule of Charter Schools
5. Schedule of Financial Trends and Analysis
6. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears

to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of School Organization

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the School or to acts by management or employees acting on behalf of the School. Because the determination of waste and abuse is

subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Risk of overstating receivables or understating liabilities to inflate ending fund balances.
2. Improper revenue recognition due to fraud.

Audit Procedures—Internal Control

We will obtain an understanding of the School and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
May 11, 2022
Page 4

from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the School's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will prepare the School's federal and California information returns for the year ended June 30, 2022 based on information provided by you. We will also assist in preparing the financial statements and related notes of the School in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring

ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the School from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the School involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the School received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the School complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
May 11, 2022
Page 6

in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The School is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to the School, the State Controller's Office, the Humboldt County Office of Education, and the California Department of Education; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of David L. Moonie & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office, the California Department of Education or their designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of David L.

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
May 11, 2022
Page 7

Moonie & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

It is our policy to keep audit documentation related to such engagements for seven years from your fiscal year-end or for any additional period requested by the State Controller's Office, the California Department of Education or their designees, a federal agency providing direct or indirect funding. Upon the expiration of the seven year period we shall be free to destroy our audit documentation without further notice to your School, except if we are aware that a federal or state awarding agency or auditee is contesting an audit finding. In that case we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mark Wetzel, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We will notify you in a separate letter regarding the timing of our audit field work. We expect to issue our reports no later than December 15, 2022.

Our fee for these audit services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Billings become delinquent if not paid within 30 days of the invoice date. A finance charge at twelve (12) percent will be assessed on any unpaid balance after deduction of current payments, credits, and allowances made within 60 days of date of billing.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
May 11, 2022
Page 8

We will also prepare the federal and state exempt organization tax returns for the School for the fiscal year ended June 30, 2022. Our fee for the tax return preparation will be billed separately, and will be based on the number of hours spent at our standard hourly rates plus any out of pocket expenses. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

Reporting

We will issue a written report upon completion of our audit of the School's financial statements. Our report will be addressed to the Board of Directors of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the School is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

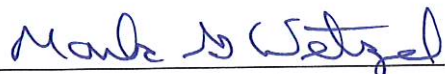
We appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Board of Directors
c/o Shari Lovett, Director
Northern United - Siskiyou Charter School
May 11, 2022
Page 9

If you agree with the terms of our engagement as described in this letter, please sign where indicated below and return in the envelope provided.

A copy is enclosed for your files.

Very truly yours,



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

SCHOOL'S RESPONSE:

This letter correctly sets forth the understanding of the Northern United - Siskiyou Charter School.

By: _____
Director

Date: _____

By: _____
Board President

Date: _____

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.8 Approval of LCFF Local Indicator Data Report for NU-HCS

Action Requested:

Approval

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

California's accountability and continuous improvement system provides information about how local educational agencies and schools are meeting the needs of California's diverse student population based on a concise set of measures. In addition to the State indicators, each LEA is responsible for reporting on local indicators that address additional local priorities. These local indicators must be approved by the Board prior to July 1, 2022. For LCFF priorities where data is not collected at the state level, LEAs will measure and report on their progress through the Dashboard based on locally collected data. This information is self-reported. There are 8 State priority areas (addressed in the LCAP. Five of those are considered "Local Indicators": Basic Conditions, Implementation of State Academic Standards, Parent Engagement, School Climate, and Access to a Broad Course of Study. The State Board of Education approved standards for the local performance indicators that support Local Education Agencies (LEAs) in measuring and reporting their progress within the relevant Local Control Funding Formula (LCFF) priority. For each local performance indicator, the approved standard involves: (1) measuring LEA progress on the local performance indicator based on locally available information, and (2) reporting the results to the LEA's local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the Dashboard. LEAs determine whether they have [Met, Not Met, or Not Met for Two or More Years] the standard for each applicable local performance indicator. LEAs make this determination by using self-reflection tools included in the Dashboard, which will allow them to measure and report their progress through the Dashboard user interface. LEAs will collect and reflect on locally available information relevant to progress on that LCFF priority, which will support local planning and improvement efforts.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Julie Smith

Board Report - Local Indicators 2021-2022

Northern United - Humboldt Charter School

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean, and Functional School Facilities

- **(LCFF Priority 1)**

Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions - 0

Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home - 0

Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies) - 0

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			37.5%	37.5%	25%
ELD (Aligned to ELA Standards)		12.5%	35%	50%	12.5%
Mathematics – Common Core State Standards for Mathematics			12.5%	62.5%	25%
Next Generation Science Standards		25%	25%	37.5%	12.5%
History-Social Science		12.5%	25%	50%	12.5%

Other Adopted Academic Standards

4. Rate the LEA's progress in implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education		12.5%	50%	37.5%	
Health Education Content Standards		12.5%	12.5%	75%	
Physical Education Model Content Standards		12.5%	50%	37.5%	
Visual and Performing Arts		25%	37.5%	37.5%	
World Language		12.5%	25%	62.5%	

Parent and Family Engagement

- (LCFF Priority 3)

Building Relationships

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	9.5%			28.6%	61.9%
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	4.8%	4.8%	4.8%	33.3%	52.4%

Dashboard Narrative Box: In the area of building relationships with our families, we see this as a strength. With 90.5% of our participants believing that we are at *Full Implementation* or *Full Implementation and Sustainability*, it is clear that we are building trusting respectful relationships in which our families feel connected. Equally important, 85.7% believe we are at *Full Implementation* or *Full Implementation and Sustainability* in creating welcoming environments.

As for area(s) of improvement: We will continue to make extra efforts to reach out to all of our more rural families. With the addition of our monthly parent/guardian workshops, we will increase relationships and encourage our families to involve themselves in a very tangible way in our educational community. With our rural families, as with all of our families in need, we will continue to provide internet connection, hotspots, Chromebooks, and transportation as needed.

<p>6. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.</p>			38.1%	38.1%	23.8%
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Dashboard Narrative Box: In the area of building partnerships for student outcomes, the data shows that 73.5% of our participants believe we have *Full Implementation or Full Implementation with Sustainability* in providing families with information and resources to support student learning and development in the home.

As for area(s) of improvement: 61.9% of our participants believe that we have *Full Implementation or Full Implementation with Sustainability* in supporting families to understand and exercise their legal rights and advocate for their own students and all students. This is an area that we pay attention to, however, it's clear that greater emphasis needs to be placed on this area.

<p>10. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.</p>	7.7%	11.5%	15.4%	38.5%	26.9%
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Dashboard Narrative Box: In the area of seeking input for decision making, our greatest strength with 83.3% of our participants responding that we have *Full Implementation or Full Implementation with Sustainability* in supporting family members to effectively engage in advisory groups and decision-making.

As for area(s) of improvement: In the area of progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels we showed 65.4% of our educational partners believing we are at *Full Implementation or Full Implementation with Sustainability*. Knowing this, we will continue to place emphasis on involving our families in the decision-making process concerning our school's direction in the future. Equally important, our school will continue to provide opportunities for parents, teachers, and staff to brainstorm school activities and implementation of programs that encourage student growth. LCAP meetings, PTO meetings, and personal meetings with families on a regular basis will help promote improvement in this area.

Access to a Broad Course of Study

- (LCFF Priority 7)

In using our student information system (SIS), School Pathways LLC, Northern United - Humboldt Charter School accesses current and historical data concerning students' enrollment in courses. We track and monitor class schedules, progress reports, and all transcript data. This data is disaggregated to analyze course access and enrollment for all students, including students in unduplicated groups and statistically significant subgroups. The SIS is available to all teachers which informs all decision-making on how to create a master schedule that allows a broad course of study for all of our student population. This personalized learning software is rich with database maps and reports that can be pulled to ensure a broad course of study is offered to and accessed by all students. Our information concerning students and their courses of study, whether it be by grade level, unduplicated student groups, or individuals with exceptional needs is well informed by the tool we've chosen to track all of our students.

Because we are a non classroom-based, independent study charter school, all students have equal access to a broad course of study. All students have a personalized course of study. The school offers a wide range of course options, including live classes, online platforms, concurrent enrollment, dual enrollment courses, and CTE Pathways. Students are able to select from any of these options in consultation with their teacher and family. Because the school is an independent study, most of the courses can be accessed at the convenience of the student as there is no master schedule within the school. In providing all that has been mentioned, all of our students have access to and are enrolled in a broad course of study.

The barriers that we face are usually in the two areas. The first area of challenge is internet access and the second challenge is transportation. Given that we as an LEA are geographically challenged with our rural students, it is pertinent that we stay abreast of any internet access issues and transportation issues that students may face in interfacing with our online platforms of study or transportation issues in attending college courses or live classes at our learning centers.

We are ever aware of our geographical challenges and the difficulties that may be created for our more rural students. Because of this, we have worked diligently to overcome any barriers that our students and their families may face. Hot spots have been given out to any student in need, this allows students to access all of our online course platforms. Chromebooks and internet access for all students have been a significant area of focus, specifically during the pandemic. Equally important, Northern United - Humboldt Charter School has invested in vans in order to better accommodate our rural students and possible transportation issues. Another manner in which we address transportation issues is by providing bus tickets to students in need. We also provide gasoline for families who may choose to enroll in local college courses or have difficulty attending learning center courses or meeting with their

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.9 Approval of LCFF Local Indicator Data Report for NU-SCS

Action Requested:

Approval

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

California's accountability and continuous improvement system provides information about how local educational agencies and schools are meeting the needs of California's diverse student population based on a concise set of measures. In addition to the State indicators, each LEA is responsible for reporting on local indicators that address additional local priorities. These local indicators must be approved by the Board prior to July 1, 2022. For LCFF priorities where data is not collected at the state level, LEAs will measure and report on their progress through the Dashboard based on locally collected data. This information is self-reported. There are 8 State priority areas (addressed in the LCAP. Five of those are considered "Local Indicators": Basic Conditions, Implementation of State Academic Standards, Parent Engagement, School Climate, and Access to a Broad Course of Study. The State Board of Education approved standards for the local performance indicators that support Local Education Agencies (LEAs) in measuring and reporting their progress within the relevant Local Control Funding Formula (LCFF) priority. For each local performance indicator, the approved standard involves: (1) measuring LEA progress on the local performance indicator based on locally available information, and (2) reporting the results to the LEA's local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the Dashboard. LEAs determine whether they have [Met, Not Met, or Not Met for Two or More Years] the standard for each applicable local performance indicator. LEAs make this determination by using self-reflection tools included in the Dashboard, which will allow them to measure and report their progress through the Dashboard user interface. LEAs will collect and reflect on locally available information relevant to progress on that LCFF priority, which will support local planning and improvement efforts.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kirk Miller

NU-SCS Local Indicators 2021-2022

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean, and Functional School Facilities (LCFF Priority 1)

Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions - 0

Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home - 0

Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies) - 0

Recently Adopted Academic Standards and/or Curriculum Frameworks (LCFF Priority 2)

1	Exploration And Research Phase
2	Beginning Development
3	Initial Implementation
4	Full Implementation
5	Full Implementation and Sustainability

1. Professional Development

Progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

English Language Arts – Common Core State Standards for English Language Arts	4	Full Implementation
English Language Development (Aligned to English Language Arts Standards)	4	Full Implementation
Mathematics – Common Core State Standards for Mathematics	4	Full Implementation
Next Generation Science Standards	3	Initial Implementation
History-Social Science	3	Initial Implementation

2. Instructional Materials

Progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

NU-SCS Local Indicators 2021-2022

English Language Arts – Common Core State Standards for English Language Arts	5	Full Implementation and Sustainability
English Language Development (Aligned to English Language Arts Standards)	5	Full Implementation and Sustainability
Mathematics – Common Core State Standards for Mathematics	5	Full Implementation and Sustainability
Next Generation Science Standards	4	Full Implementation
History-Social Science	3	Initial Implementation

3. Policy & Program Support

Progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

English Language Arts – Common Core State Standards for English Language Arts	5	Full Implementation and Sustainability
English Language Development (Aligned to English Language Arts Standards)	1	Exploration And Research Phase
Mathematics – Common Core State Standards for Mathematics	3	Initial Implementation
Next Generation Science Standards	3	Initial Implementation
History-Social Science	3	Initial Implementation

4. Implementation of Standards

Progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Career Technical Education	4	Full Implementation
Health Education Content Standards	3	Initial Implementation
Physical Education Model Content Standards	5	Full Implementation and Sustainability
Visual and Performing Arts	4	Full Implementation
World Language	3	Initial Implementation

NU-SCS Local Indicators 2021-2022

Support for Teachers and Administrators

5. Engagement of School Leadership

Success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Identifying the professional learning needs of groups of teachers or staff as a whole	4	Full Implementation
Identifying the professional learning needs of individual teachers	4	Full Implementation
Providing support for teachers on the standards they have not yet mastered	3	Initial Implementation

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

Building Relationships

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the State Board of Education adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its Local Control and Accountability Plan (LCAP), and reports to stakeholders and the public through the Dashboard.

1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families. **Full Implementation and Sustainability**
2. Rate the LEA's progress in creating welcoming environments for all families in the community. **Full Implementation and Sustainability**
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children. **Full Implementation**
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families. **Full Implementation and sustainability**

NU-SCS Local Indicators 2021-2022

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

- 100% of Northern United - Siskiyou Charter School (NU-SCS) staff and families agreed, or strongly agreed with the statement "I feel as if the staff of the school works to build a trusting and respectful relationship with families."
- 90% of our educational partners agreed, or strongly agreed that NU-SCS has created a welcoming environment throughout the school. This is a potential area for growth. There were fewer students attending in-person classes this year due to the pandemic. As students begin returning in greater numbers to in-person classes, we need to remain mindful of maintaining a positive learning environment.
- 82.5% of staff and parents feel that the school staff works to learn about each family's strengths, cultures, languages, and goals for their children. This should also remain an area of focus for our school as the demographics of our communities change and the number of students arriving at our school dealing with trauma increases.
- 100% of staff and parents feel that parents have multiple opportunities to engage in 2-way communication between families and educators.

Building Partnerships for Student Outcomes

5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families. **Full Implementation**
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home. **Full Implementation and sustainability**
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes. **Full Implementation and sustainability**
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students. **Full Implementation**

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

- 82% of staff feel that the school is making progress in providing professional learning that improves capacity to partner with families.
- 90% of parents feel like they are being provided with the information and resources necessary to support student learning in the home.
- 90% of parents reported that the school has policies and procedures in place to support teachers and parents working together to improve student outcomes. We

NU-SCS Local Indicators 2021-2022

are going to continue to find more ways to help parents support student learning, including monthly support group meetings with food and childcare provided.

- 90% of staff and parent respondents agreed, or strongly agreed that parents understand and exercise their legal rights and advocate for their student's needs.

Seeking Input for Decision Making

9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.

Full Implementation

10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making. **Initial Implementation**

11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community. **Initial Implementation**

12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels. **Initial Implementation**

Briefly describe the LEA's current strengths and progress in this area and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.

- 88% of staff respondents agreed, or strongly agreed with the notion that NU-SGS is making progress in the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.
- 88% of parent and student respondents agreed, or strongly agreed that they are allowed to effectively engage in advisory groups and decision-making.
- 88% of all respondents agreed, or strongly agreed that NUSGS is making progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.
- 90% of respondents Feel that they have opportunities to be involved in the decision making processes of the school.
- Despite the positive numbers in these responses, we feel we are still in the initial implementation phase of our growth in this area, as suggested by the limited response rate to the survey. More effort should be undertaken to ensure families become actively engaged in the decision making process.

School Climate (LCFF Priority 6)

This measure addresses information regarding the school environment based on a local climate survey administered every other year on the topics of school safety and connectedness.

NU-SCS Local Indicators 2021-2022

Northern United- Siskiyou Charter School administered a survey to staff, parents, and students in grades K through 12 addressing school climate. The participation rate was - 9% for parents, 4.2% for students, and 20.1% for staff.

Percent in each category who responded positively:

Students:

Safety - 100%

Relationships - 94.6%

Conditions for learning - 93%

Empowerment - 100%

Parents:

Safety - 85.7%

Relationships - 87.9%

Conditions for learning - 97%

Empowerment - 75.8%

Staff:

Safety - 100%

Relationships - 100%

Conditions for learning - 90.3%

Empowerment - 75%

Overall, students, parents and teachers feel a sense of safety and school being connected. In response to the data and stakeholder suggestions, to further develop a positive and welcoming school climate, we are increasing our staff training in PBIS. We have also created a full time counseling position.

Access to a Broad Course of Study (LCFF Priority 7)

1. Identify the locally selected measures to track students enrolled in a broad course of study

In using our student information system (SIS), School Pathways LLC, Northern United - Siskiyou Charter School accesses current and historical data concerning students enrollment in courses. We track and monitor class schedules, progress reports and all transcript data. This data is disaggregated to analyze course access and enrollment for all students, including students in unduplicated groups and statistically significant subgroups. The SIS is available to all teachers which informs all decision making on how to create a master schedule which allows a broad course of study to all of our

NU-SCS Local Indicators 2021-2022

student population. This personalized learning software is rich with database maps and reports that can be pulled to ensure a broad course of study is offered to and accessed by all students. Our information concerning students and their courses of study, whether it be by grade level, unduplicated student groups or individuals with exceptional needs is well informed by the tool we've chosen to track all of our students.

2. Summarize the extent to which students have access to and are enrolled in a broad course of study

Because we are a nonclassroom based, independent study charter school, all students have equal access to a broad course of study. All students have a personalized course of study. The school offers a wide range of course options, including live classes, online platforms, and dual enrollment. Students are able to select any of these options in consultation with their teacher and family. Because the school is independent study, most of the courses can be accessed at the convenience of the student as there is no master schedule within the school. In providing all that has been mentioned, all of our students have access to and are enrolled in a broad course of study.

3. Identify any barriers preventing the LEA from providing a broad course of study

The barriers that we face are usually in the two areas of internet access and transportation. Given that we as an LEA are geographically challenged with our rural students, it is pertinent that we stay abreast of any internet access issues and transportation issues that students may face in interfacing with our online platforms of study or transportation issues in attending college courses or live classes at our learning centers. We are ever aware of these challenges and have worked diligently to overcome any barriers that our students and their families may face.

4. What revisions, decisions or new actions will the LEA implement, or has implemented to ensure access to a broad course of study?

Knowing that we face geographical challenges with rural students, we provide Chromebooks to all students who wish to take one home, and internet hotspots to students without reliable internet at home so they can access all of our online course platforms. We have also increased our learning center classes to include a CTE pathway in Sustainable Agriculture, a CTE Media Arts pathway, and added an online Spanish class for high school students. We have also partnered with two different online learning systems to be able to offer a broader range of a-g eligible classes and AP courses. For students with transportation issues that may create barriers to access their education, we provide bus tickets for students and families who may choose to

NU-SCS Local Indicators 2021-2022

enroll in local college courses, or have difficulty attending learning center courses or meetings with teachers. In making these decisions, we have allowed all of our students equal access to a broad course of study.

Agenda Item 5.
REPORTS

Subject:

5.1 Transitional Kindergarten Plan Report for NU-HCS

Action Requested:

None

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

It is required that a draft of the Northern United - Humboldt Charter Charter School Universal Prekindergarten Planning and Implementation Grant Program be reviewed by the School Board by June 2022 and submitted to the California Department of Education by July 2022 in order to receive the \$55,451 grant allocation.

Details regarding the expansion of TK are below.

Universal Pre Kindergarten FAQ from CDE

Universal Transitional Kindergarten (TK)

Expands TK eligibility to all four-year-olds by 2025-26 school year, creating a "14th grade":

- In 2022-23 school year, extends eligibility to any child who will have their fifth birthday between September 2 and February 2
- In 2023-24 school year, extends eligibility to any child who will have their fifth birthday between September 2 and April 2
- In 2024-25 school year, extends eligibility to any child who will have their fifth birthday between September 2 and June 2
- In the 2025-26 school year, and in each school year thereafter, extends eligibility to any child who will have their fourth birthday by September 1

Funding conditioned upon:

- Maintaining average TK class enrollment of not more than 24 pupils per school site
- Commencing with 2022-23 school year, maintaining an average of at least one adult per 12 pupils for TK classrooms
- Commencing with 2023-24 school year, and in each year thereafter, maintain an average of at least one adult per 10 pupils for TK classrooms (subject to appropriation)

Fiscal Implications:

\$55,451

Contact Person/s: Shari Lovett

Northern United – Humboldt Charter School

TK Plan

Focus Area A: Vision and Coherence

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning?
Northern United – Humboldt Charter School (NU-HCS) plans on offering TK at some sites as a TK and kindergarten combination class.
2. Does the LEA plan to implement full-day TK, part-day TK, or both?
NU-HCS plans on implementing a full-day TK program.
3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why.
WCLC, CLC – TK will be offered as a full-day option, combined with the kindergarten program. This is because these are our elementary sites that offer in-person instruction.
ALC, ELC – TK will not be offered at these sites because they offer high school instruction.
CRC – TK will only be offered as a home-based independent study option at this facility because in-person instruction is not offered at this facility.
BLC – TK will not be offered at this site so as not to displace the current non-LEA-operated early childhood program.
4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract?
No, NU-HCS has no plans to begin or expand a California State Preschool Program (CSPP) contract in future years.
5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract?
N/A
6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline)?
 - a. 2022–23 (Birthdays February 3 or after): No
 - b. 2023–24 (Birthdays April 3 or after): No
 - c. 2024–25 (Birthdays June 3 or after): No

Focus Area B: Community Engagement and Partnerships

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan.
NU-HCS obtained public input on the UPK plan through LCAP educational partners input sessions.

2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care.

As a non-classroom based charter school, our students are full-time independent study students.

Focus Area C: Workforce Recruitment and Professional Learning

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential?
NU-HCS plans to partner with one or more local institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential, join an existing Teacher Residency Grant Program to recruit and prepare individuals with a bachelor's degree who want to become teachers in our school, and join an existing intern preparation program to recruit and prepare teachers for our school.
2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under EC Section 48000(g)(4)?
NU-HCS plans to partner with a local IHE offering eligible early childhood education or childhood development coursework and partner with an IHE or COE to operate cohort models for teachers earning 24 units.
3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP teachers, including multilingual educators, to obtain a Child Development Teacher Permit
NU-HCS is not planning to support prospective CSPP educators in obtaining a Child Development Teacher Permit.
4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year?
NU-HCS does not plan to offer professional learning on child observational assessments during the 2022-23 school year.
5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals?
NU-HCS plans of offering professional learning to leaders on ACEs and trauma- and healing-informed practice.

Focus Area D: Curriculum, Instruction, and Assessment

1. Does the LEA plan to provide any of the following language model(s) for TK students?
NU-HCS will provide English-only instruction with home-language support.
2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students?
NU-HCS does not administer CSPP.
3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas.
NU-HCS will design developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills, promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings, use developmental observations to identify children's emerging skills and support their development through daily interactions, develop lesson plans or use curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction, offer staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills, and offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning.
4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming?
NU-HCS plans to implement Universal Design for Learning, provide adaptations to instructional materials, and provide specialized services in the classroom with peer models.
5. What assessments does the LEA plan to use in TK or kindergarten?
At this point, NU-HCS is unsure what assessment will be used in TK. For kindergarten, NU-HCS will use Core Growth.

Focus Area E: LEA Facilities, Services, and Operations

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs?
There is one non-LEA-administered early childhood program on one LEA-leased facility. To prevent displacement, NU-HCS will not be offering TK at this facility.
2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? No
 - i. If no, how many more classrooms does the LEA need? 2

- ii. If no, how might the LEA provide classrooms in the timeframe needed? Unknown at this time
3. Does the space meet the kindergarten standards described in California Code of Regulations, Title 5, Section 14030(h)(2)? No
- i. If no, what modifications need to be made? Bathroom modification
 - ii. What resources are needed to make them? Remodeling
4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? Yes
5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? No
- i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? Purchase or lease new facilities
6. In which of the following areas does the LEA intend to make updates to facilities?
NU-HCS intends to make updates in turf areas, paved areas, apparatus areas, land required for buildings and grounds, and total square feet required.
7. What transportation will the LEA offer to children enrolled in TK?
No transportation will be provided.
8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK?
No transportation will be provided.

Agenda Item 6.
REPORTS

Subject:

5.2 Transitional Kindergarten Plan Report for NU-SCS

Action Requested:

None

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

It is required that a draft of the Northern United - Siskiyou Charter School Prekindergarten Planning and Implementation Grant Program be reviewed by the School Board by June 2022 and submitted to the California Department of Education by July 2022 in order to receive the \$26,317 grant allocation.

Details regarding the expansion of TK are below.

Universal Pre Kindergarten FAQ from CDE

Universal Transitional Kindergarten (TK)

Expands TK eligibility to all four-year-olds by 2025-26 school year, creating a "14th grade":

- In 2022-23 school year, extends eligibility to any child who will have their fifth birthday between September 2 and February 2
- In 2023-24 school year, extends eligibility to any child who will have their fifth birthday between September 2 and April 2
- In 2024-25 school year, extends eligibility to any child who will have their fifth birthday between September 2 and June 2
- In the 2025-26 school year, and in each school year thereafter, extends eligibility to any child who will have their fourth birthday by September 1

Funding conditioned upon:

- Maintaining average TK class enrollment of not more than 24 pupils per school site
- Commencing with 2022-23 school year, maintaining an average of at least one adult per 12 pupils for TK classrooms
- Commencing with 2023-24 school year, and in each year thereafter, maintain an average of at least one adult per 10 pupils for TK classrooms (subject to appropriation)

Fiscal Implications:

\$26,317

Contact Person/s: Shari Lovett

Northern United – Siskiyou Charter School

TK Plan

Focus Area A: Vision and Coherence

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning?
Northern United – Siskiyou Charter School (NU-SCS) plans on offering TK at some sites as a TK and kindergarten combination class.
2. Does the LEA plan to implement full-day TK, part-day TK, or both?
NU-SCS plans on implementing a full-day TK program.
3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why.
Mt Shasta Learning Center – Pine Grove – TK will be offered as a full-day option, combined with the kindergarten program. This is because this is our only elementary site that offers in-person instruction.
Mt Shasta Learning Center – Alder Street, Yreka Learning Center – TK will only be offered as a home-based independent study option at this facility because in-person instruction is not offered at these facilities.
4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract?
No, NU-SCS has no plans to begin or expand a California State Preschool Program (CSPP) contract in future years.
5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract?
N/A
6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline)?
 - a. 2022–23 (Birthdays February 3 or after): No
 - b. 2023–24 (Birthdays April 3 or after): No
 - c. 2024–25 (Birthdays June 3 or after): No

Focus Area B: Community Engagement and Partnerships

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan.
NU-SCS obtained public input on the UPK plan through LCAP educational partners input sessions.

2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care.

As a non-classroom based charter school, our students are full-time independent study students.

Focus Area C: Workforce Recruitment and Professional Learning

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential?
NU-SCS plans to partner with one or more local institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential, join an existing Teacher Residency Grant Program to recruit and prepare individuals with a bachelor's degree who want to become teachers in our school, and join an existing intern preparation program to recruit and prepare teachers for our school.
2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under EC Section 48000(g)(4)?
NU-SCS plans to partner with a local IHE offering eligible early childhood education or childhood development coursework and partner with an IHE or COE to operate cohort models for teachers earning 24 units.
3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP teachers, including multilingual educators, to obtain a Child Development Teacher Permit
NU-SCS is not planning to support prospective CSPP educators in obtaining a Child Development Teacher Permit.
4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year?
NU-SCS does not plan to offer professional learning on child observational assessments during the 2022-23 school year.
5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals?
NU-SCS plans of offering professional learning to leaders on ACEs and trauma- and healing-informed practice.

Focus Area D: Curriculum, Instruction, and Assessment

1. Does the LEA plan to provide any of the following language model(s) for TK students?
NU-SCS will provide English-only instruction with home-language support.
2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students?
NU-SCS does not administer CSPP.
3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas.
NU-SCS will design developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills, promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings, use developmental observations to identify children's emerging skills and support their development through daily interactions, develop lesson plans or use curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction, offer staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills, and offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning.
4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming?
NU-SCS plans to implement Universal Design for Learning, provide adaptations to instructional materials, and provide specialized services in the classroom with peer models.
5. What assessments does the LEA plan to use in TK or kindergarten?
At this point, NU-SCS is unsure what assessment will be used in TK and kindergarten.

Focus Area E: LEA Facilities, Services, and Operations

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs?
N/A There are no early childhood program LEA-leased facilities.
2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? No
 - i. If no, how many more classrooms does the LEA need? 1
 - ii. If no, how might the LEA provide classrooms in the timeframe needed? Unknown at this time

3. Does the space meet the kindergarten standards described in California Code of Regulations, Title 5, Section 14030(h)(2)? No
 - i. If no, what modifications need to be made? Bathroom modification
 - ii. What resources are needed to make them? Remodeling
4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? Yes
5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? No
 - i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? Purchase or lease new facilities
6. In which of the following areas does the LEA intend to make updates to facilities?
NU-SCS intends to make updates in turf areas, paved areas, apparatus areas, land required for buildings and grounds, and total square feet required.
7. What transportation will the LEA offer to children enrolled in TK?
No transportation will be provided.
8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK?
No transportation will be provided.

Agenda Item 6.
NEXT BOARD MEETING

Subject:

6.1 Possible Agenda Items:

Action Requested:

None

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

Discussion of topics to cover at the next meeting.

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Jere Cox

Agenda Item 6.
NEXT BOARD MEETING

Subject:

6.2 Next Board Meeting Date: August 11th

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, Jere Cox

9. ADJOURNMENT

9.1 Adjourn