

**NUCS Board Meeting 2/8/2023 4:00pm**

**Agenda Item 1.**

**CALL TO ORDER/AGENDA**

**Subject:**

1.1 Pledge of Allegiance

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

**Action Requested:**

1.1 None

1.2 Approval

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

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

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

**Fiscal Implications:**

None

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

**Agenda Item 2.**

**PRESENTATIONS**

**Subject:**

2.1 Student Presentation - Cutten Learning Center (CLC)

**Action Requested:**

None

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

The students at CLC will present their class projects.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

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

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

Warrants: NU-Humboldt Charter School - \$72,786.94

Payroll: NU-Humboldt Charter School - \$251,337.07

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

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000194108	02/02/2023	BEGINNINGS INC	62-4710	PO HC23-0588		2,560.50
3000194109	02/02/2023	CITI CARDS	62-5800	PO HC23-0587		191.24
3000194110	02/02/2023	CITY OF EUREKA	62-5800	PO HC23-0590 DEPOSIT FOR PROM		225.00
3000194111	02/02/2023	COMPUGROUP MEDICAL INC	62-5800	PO HC23-0580		684.33
3000194112	02/02/2023	CRYSTAL CREAMERY	62-4710	PO HC23-0589	52.13	
				PO HC23-0637	26.60	78.73
3000194113	02/02/2023	FAGEN, FRIEDMAN & FULFROST LLP	62-5207	PO HC23-0592 62653605760112052070000000		125.00
3000194114	02/02/2023	FRONTIER COMMUNICATIONS	62-5909	PO HC23-0212		353.32
3000194115	02/02/2023	Harmon, Christopher S	62-4310	ORBE ACTIVITY	33.95	
			62-5800	ORBE ACTIVITY	70.00	103.95
3000194116	02/02/2023	P G & E	62-5520	ACCT 2300268867-1 ACCT 4323709513-8	218.51 781.32	999.83
3000194117	02/02/2023	WEST SHIELD ADOLESCENT SRVS	62-5817	PO HC23-0591		10,289.50
3000194118	02/02/2023	YOUNG MINNEY & CORR LLP	62-5207	SISKIYOU PO HC23-0593		225.00
3000194402	02/06/2023	Churchill Bos, Janna E	62-5207	WEBINAR REGISTRATION		76.96
3000194403	02/06/2023	Musgrove, Annessa	62-4310	SCIENCE SUPPLIES	53.90	
			62-5201	JAN 2023 MILEAGE	107.29	161.19
3000194404	02/06/2023	Rodrigues, Joshua	62-4310	SUPPLIES FOR ELC CULINARY CLASS		97.32
3000194868	02/09/2023	Block, Mitchell N	62-5201	JAN 2023 ACSA CONF	999.53	
			62-5209	JAN 2023 ACSA CONF	116.64	1,116.17
3000194869	02/09/2023	HUMBOLDT COUNTY SHERIFF'S OFFICE	62-5884	PO HC23-0638		50.00
3000194870	02/09/2023	HUMBOLDT KENPO KARATE	62-5800	PO HC23-0120		357.00
3000194871	02/09/2023	Nakoa, Melissa H	62-5201	JAN 2023 - FEB 2ND 2023 MILEAGE		77.81
3000194872	02/09/2023	Picconi, Tammy L	62-5950	PITNEY BOWES BROKEN HAD TO BUY POSTAGE		126.00
3000194873	02/09/2023	PIERSON'S BUILDING CENTER	62-4377	PO HC23-0068 AND PO HC23-0631		169.25
3000194874	02/09/2023	Scharlack, Heather A	62-5201	JAN 2023 MILEAGE		89.08
3000195759	02/16/2023	AMAZON CAPITAL SERVICES	62-4110	PO HC23-0567	78.13	
				PO HC23-0571	16.00	
			62-4310	PO HC23-0553	171.13	
				PO HC23-0553 CM FOR ORIG INV INV 1TQW-L4HR-VT-JP	44.91	
				PO HC23-0565	63.79	
				PO HC23-0569	125.52	
			62-4351	PO HC23-0495	183.28	
			62-4374	PO HC23-0538	1,339.38	
			62-4381	PO HC23-0067	29.63	1,961.95

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

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000195760	02/16/2023	AT&T	62-5909	ACCT 70726889825332		259.12
3000195761	02/16/2023	CITY OF ARCATA	62-5530	PO HC23-0215	87.91	
				PO HC23-0216	80.77	168.68
3000195762	02/16/2023	DEVEREUX	62-5819	PO HC23-0639		20,271.46
3000195763	02/16/2023	DOMINICK, JENNIFER	62-5800	PO HC23-0121		240.00
3000195764	02/16/2023	EUREKA CITY SCHOOLS BUSINESS AND FISCAL SERVICES	62-4396	PO HC23-0640		39.26
3000195765	02/16/2023	GREAT AMERICAN FINANCIAL SERV	62-5623	ACCT 003-1794879-000		698.64
3000195766	02/16/2023	GREAT AMERICAN FINANCIAL SERV	62-5623	SISKIYOU		237.29
3000195767	02/16/2023	H.C.S.D.	62-5530	PO HC23-0489		153.25
3000195768	02/16/2023	Harmon, Christopher S	62-5800	ORBE ACTIVITY		170.25
3000195769	02/16/2023	HUMBOLDT COUNTY DEPT OF HEALTH & HUMAN SERVICES	62-5300	PO HC23-0641		466.00
3000195770	02/16/2023	LEHMANN, NATHAN	62-5800	PO HC23-0208		270.00
3000195771	02/16/2023	Lyons-Tinsley, Tomire O	62-5201	JAN 2023 MILEAGE		1,281.18
3000195772	02/16/2023	NCS PEARSON INC	62-4310	PO HC23-0642		63.14
3000195773	02/16/2023	OPTIMUM	62-5922	PO HC23-0214		943.69
3000195774	02/16/2023	P G & E	62-5520	PO HC23-0194	656.41	
				PO HC23-0196	439.33	1,095.74
3000195775	02/16/2023	RAY MORGAN COMPANY	62-5637	PO HC23-0217		2,567.78
3000195776	02/16/2023	RECOLOGY HUMBOLDT COUNTY	62-5560	PO HC23-0209		122.40
3000195777	02/16/2023	VALLEY PACIFIC PETROLEUM SERV	62-4364	SISKIYOU PO HC23-0275		195.14
3000196452	02/27/2023	AMBROSINI, DENNIS	62-5612	PO HC23-0519		2,000.00
3000196453	02/27/2023	BEGINNINGS INC	62-5612	PO HC23-0442		1,000.00
3000196454	02/27/2023	CAMPTON PLAZA	62-5612	PO HC23-0021		5,625.00
3000196455	02/27/2023	CUTTEN COMMUNITY CHURCH	62-5612	PO HC23-0019		5,000.00
3000196456	02/27/2023	DAGGETT, PETER JAY	62-5612	PO HC23-0022		3,800.00
3000196457	02/27/2023	HADLEY RANCH	62-5612	PO HC23-0020		500.00
3000196458	02/27/2023	KGK RENTALS LLC	62-5612	PO HC23-0017		5,499.79
<b>Total Number of Checks</b>					<b>47</b>	<b>72,786.94</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	47	72,786.94

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

ESCAPE ONLINE

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	47		72,786.94	
		Less Unpaid Sales Tax Liability			.00	
		Net (Check Amount)			<u>72,786.94</u>	

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

ESCAPE ONLINE

Pay Date 02/28/2023

Fiscal Year 2022/23

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		1.00
Regular	251,337.07	
<b>TOTAL</b>	<b>251,337.07</b>	<b>1.00</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	14,813.12		14,813.12	229,265.02
State Withholding	5,062.56		5,062.56	229,265.02
Social Security	4,892.27	4,892.27	9,784.54	78,907.46
Medicare	3,633.06	3,633.06	7,266.12	250,554.45
SUI		1,252.82	1,252.82	250,554.45
Workers' Comp		1,703.75	1,703.75	250,554.45
<b>SUBTOTAL</b>	<b>28,401.01</b>	<b>11,481.90</b>	<b>39,882.91</b>	

EARNINGS by Group	Income	Adjustments
Base Pay	218,835.95	
Docks	31.50	
Extra Duty	30,037.62	
Miscellaneous		1.00
Stipends	2,495.00	
<b>TOTAL</b>	<b>251,337.07</b>	<b>1.00</b>

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	3,002.52	10,881.96	13,884.48	42,893.01
PERS / 62	1,491.72	4,730.63	6,222.35	18,646.49
STRS / 60	10,716.74	19,969.71	30,686.45	104,553.29
STRS / 62	5,778.45	10,815.08	16,593.53	56,623.41
Tax Sheltered Annuit	300.00		300.00	
Supplemental Insuran	782.62		782.62	
<b>SUBTOTAL</b>	<b>22,072.05</b>	<b>46,397.38</b>	<b>68,469.43</b>	

EARNINGS	Person Type	Female Employees
Certificated	35	173,830.32
Classified	29	77,506.75
<b>TOTAL</b>	<b>64</b>	<b>251,337.07</b>

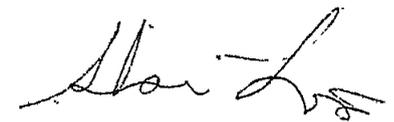
DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	2,946.09	66,626.66	69,572.75	
Supplemental Insuran	338.00		338.00	
Summer Savings	10,083.19		10,083.19	60,499.10
<b>SUBTOTAL</b>	<b>13,367.28</b>	<b>66,626.66</b>	<b>79,993.94</b>	
<b>TOTALS</b>	<b>63,840.34</b>	<b>124,505.94</b>	<b>188,346.28</b>	

Vendor Summary for Pay Date 02/28/2023		
Vendor Checks	1,120.62	5
Vendor Liabilities	187,225.66	19
	<b>188,346.28</b>	<b>24</b>

Cancel/Reissue for Process Date 02/28/2023		
Reissued		
Cancel Checks		
Void ACH		

BALANCING DATA			
		187,496.73	Net Pay
Gross Earnings	251,337.07	63,840.34	Deductions
District Liability	124,505.94	124,505.94	Contributions
	<b>375,843.01</b>	<b>375,843.01</b>	

NET		
Direct Deposits	152,019.37	46
Checks	35,477.36	18
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
<b>TOTAL</b>	<b>187,496.73</b>	<b>64</b>



**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

3.2 Consideration of Approval of Warrants & Payroll for NU-Siskiyou Charter School (0209, 0223)

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

Warrants: NU-Siskiyou Charter School - \$46,637.91

Payroll: NU-Siskiyou Charter School - \$80,608.01

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

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0209

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0209	10132.60	
	Batch Total		

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

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

District Superintendent/Administrator:  Date: 2/7/23

Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

---

*For Siskiyou County Office of Education Use Only*

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

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/14/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0209 2223 NUSCS BATCH 0209  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
00621462	000151/	ALSCO				
		PO-230004	1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2156884	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2158316	39.77
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2155847	39.77
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2156889	26.19
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2149449	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2151893	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2154413	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2154419	26.19
					WARRANT TOTAL	\$274.96
00621463	000244/	AMAZON CAPITAL SERVICES				
		PO-230191	1. 62-0000-0-4300-0000-8100-000-00000		INVOICE# 1DD-V3TP-6X3N	46.02
		PO-230193	1. 62-3212-0-4100-1110-1000-000-00000		INVOICE# 144N-333X-CF7V	109.84
		PO-230196	1. 62-0000-0-4300-0000-8100-000-00000		INVOICE# 1MX4-Q4CF-4GR1	167.65
		PO-230199	1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 114P-3PMY-6GVX	93.46
		PO-230206	1. 62-3212-0-4100-1110-1000-000-00000		1673-I1Y4R-6LW9	189.54
		PO-230211	1. 62-6300-0-4100-1110-1000-000-00000		INVOICE# 1LNC-6N3V-1N3H	19.26
			1. 62-6300-0-4100-1110-1000-000-00000		INVOICE# 14F7-LJQ6-9JJ6	143.50
		PO-230212	1. 62-6300-0-4100-1110-1000-000-00000		INVOICE# 1QTK-9NCL-39WL	25.18
					WARRANT TOTAL	\$794.45
00621464	000074/	AMERICAN FAMILY LIFE INSURANCE				
		PO-230041	1. 62-0000-0-9514-0000-0000-000-00000		INVOICE# 477731	541.38
					WARRANT TOTAL	\$541.38
00621465	000188/	INC. AMERICAN SAFETY COUNCIL				
		PO-230204	1. 62-3212-0-5800-1110-1000-000-00000		INVOICE# DOEC005506	80.00
					WARRANT TOTAL	\$80.00

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/14/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0209 2223 NUSCS BATCH 0209  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
00621466	000251/	BERRYVALE GROCERY				
		PO-230188	1. 62-0000-0-4300-1110-1000-000-00000		RECEIPT# 605930	55.22
			WARRANT TOTAL			\$55.22
00621467	000065/	BLICK ART MATERIALS				
		PO-230190	1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 9981906	308.49
			WARRANT TOTAL			\$308.49
00621468	000049/	MITCH BLOCK				
		PV-230037	62-6500-0-5200-5760-1190-000-00000		496 MILES	326.19
			WARRANT TOTAL			\$326.19
00621469	000004/	CAL-ORE COMMUNICATIONS				
		PO-230008	2 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324005379	83.16
			2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324005379 CTF CR	8.32-
			3. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 0324005379	35.64
			3. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 0324005379 CFT CR	3.56-
			1. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 0324005379 CTF CR	27.72-
			1. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 0324005379	277.20
		PV-230036	62-0000-0-5600-0000-8100-000-00000		ACCOUNT# 0324005379 ROUTER	5.00
			62-0000-0-8699-0000-2700-000-00000		ACCOUNT# 0324005379 ERATE CR	66.53-
			62-0000-0-8699-0000-7200-000-00000		ACCOUNT# 0324005379 ERATE CR	28.51-
			62-0000-0-8699-1110-1000-000-00000		ACCOUNT# 0324005379 ERATE CR	221.76-
			WARRANT TOTAL			\$44.60
00621470	000062/	CDW GOVERNMENT				
		PO-230194	1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# GH54361	640.00
			WARRANT TOTAL			\$640.00
00621471	000075/	CITY OF MT SHASTA				
		PO-230010	1. 62-0000-0-5530-0000-8100-000-00000		ALME-000219-ALDR-01	98.19
			WARRANT TOTAL			\$98.19

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0209 2223 NUSCS BATCH 0209  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION			
00621472	000022/	CITY OF YREKA				
		PO-230011 1. 62-0000-0-5530-0000-8100-000-00000	ACCOUNT# 012142-001			94.70
		WARRANT TOTAL				\$94.70
00621473	000042/	COLD CREEK INN				
		PO-230201 1. 62-6500-0-5200-5760-1190-000-00000	FOLIO#24012301250658			154.56
		WARRANT TOTAL				\$154.56
00621474	000271/	COURTNEYS LIFE COACHING				
		PO-230210 1. 62-0000-0-5800-1110-1000-000-00000	INVOICE# 671			920.00
		WARRANT TOTAL				\$920.00
00621475	000067/	CROSS PETROLEUM				
		PO-230208 1. 62-0000-0-5510-0000-8100-000-00000	INVOICE# 1492970-IN			721.76
		WARRANT TOTAL				\$721.76
00621476	000033/	KIRK MILLER				
		PV-230035 62-9063-0-5800-1110-1000-000-00000	STAFF APPRECIATION-BEE KIND			415.00
		WARRANT TOTAL				\$415.00
00621477	000213/	INC. OUTSCHOOL				
		PO-230023 1. 62-3213-0-5800-1110-1000-000-00000	INVOICE# INV45710043			2,000.00
		WARRANT TOTAL				\$2,000.00
00621478	000013/	PACIFIC POWER				
		PO-230024 1. 62-0000-0-5520-0000-8100-000-00000	ACCNT#64034125-001 0			869.92
		WARRANT TOTAL				\$869.92
00621479	000239/	QUALITY SCIENCE LABS				
		PO-230203 1. 62-3212-0-4100-1110-1000-000-00000	INVOICE# 48757			247.73
		WARRANT TOTAL				\$247.73
00621480	000023/	RAY MORGAN COMPANY				
		PO-230026 2. 62-0000-0-5600-0000-2700-000-00000	INVOICE# 4004470			91.10
		3. 62-0000-0-5600-0000-7200-000-00000	INVOICE# 4004470			39.04
		1. 62-0000-0-5600-1110-1000-000-00000	INVOICE# 4004470			303.66

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0209 2223 NUSCS BATCH 0209  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION			
-----						
WARRANT TOTAL						\$433 80
00621481	000046/	SIGN ENHANCERS INC				
		PO-230202 1. 62-6300-0-5800-1110-1000-000-00000	INVOICE# 1884			748.50
		WARRANT TOTAL				\$748.50
00621482	000166/	SISKIYOU DISTRIBUTING				
		PO-230200 1 62-5310-0-4700-0000-3700-000-00000	INVOICE# 425118			22.00
		1 62-5310-0-4700-0000-3700-000-00000	INVOICE# 425364			22 00
		WARRANT TOTAL				\$44.00
00621483	000005/	SISKIYOU TELEPHONE COMPANY				
		PO-230034 1. 62-0000-0-5922-1110-1000-000-00000	FEBRUARY 2023			49.95
		WARRANT TOTAL				\$49.95
00621484	000052/	STAPLES ADVANTAGE				
		PO-230186 1 62-0000-0-4300-0000-2700-000-00000	INVOICE# 3528142473			76.41
		PO-230195 1. 62-0000-0-4300-0000-2700-000-00000	INVOICE# 3528142474			45.15
		1. 62-0000-0-4300-0000-2700-000-00000	INVOICE# 3528533463			11.29
		PO-230209 2. 62-0000-0-4300-0000-2700-000-00000	INVOICE# 7372572987			20.93
		1. 62-0000-0-4300-0000-8100-000-00000	INVOICE# 7372572987			23.23
		3. 62-0000-0-4300-1110-1000-000-00000	INVOICE# 7372572987			22.30
		WARRANT TOTAL				\$199.31
00621485	000016/	YREKA TRANSFER LLC				
		PO-230039 2 62-0000-0-5550-0000-8100-000-00000	INVOICE# 666488			36.75
		WARRANT TOTAL				\$36.75
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:		\$10,099.46*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	24	TOTAL AMOUNT:		\$10,099.46*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:		\$10,099.46*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	24	TOTAL AMOUNT:		\$10,099.46*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:		\$10,099.46*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	24	TOTAL AMOUNT:		\$10,099.46*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0223

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0223	36505.31	
	Batch Total		

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

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

District Superintendent/Administrator:  Date: 2/17/15  
 Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

*For Siskiyou County Office of Education Use Only*

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

SISKIYOU COUNTY OFFICE OF EDUCATION  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/27/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0223 2223 NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00622178	000151/	ALSCO															
		PO-230004	1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2151898	26.19
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2163221	39.77
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2161812	35.76
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2159410	35.76
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2159416	26.19
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2160776	40.37
			1.	62-3212-0-5500-0000-8100-000-00000												INVOICE# LMED2161817	26.19
																WARRANT TOTAL	\$230.23
00622179	000244/	AMAZON CAPITAL SERVICES															
		PO-230185	2.	62-0000-0-4300-0000-2700-000-00000												INVOICE# 19FH-6RYD-3MT7	45.09
			1.	62-3212-0-4300-1110-1000-000-00000												INVOICE# 1PR3-D3WW-CDXT	11.22
		PO-230215	1.	62-3212-0-4300-1110-1000-000-00000												INVOICE# 1NQP-XXJ9-6FJC	48.45
			1.	62-3212-0-4300-1110-1000-000-00000												INVOICE# 1CXN-7PQ1-6NQJ	254.82
		PO-230220	1.	62-6762-0-4200-1110-1000-000-00000												INVOICE# 1J16-FGW4-16RC	400.83
		PO-230229	1.	62-3212-0-4100-1110-1000-000-00000												INVOICE# 1VYT-VV6L-1PKG	71.91
																WARRANT TOTAL	\$832.32
00622180	000002/	BOB STONE															
		PO-230000	1.	62-0000-0-5612-0000-8700-000-00000												APRIL 2023 RENT	3,150.00
																WARRANT TOTAL	\$3,150.00
00622181	000042/	COLD CREEK INN															
		PO-230226	1.	62-6500-0-5200-0000-2700-000-00000												FOLIO# 070223094718455	84.73
																WARRANT TOTAL	\$84.73
00622182	000063/	G & G HARDWARE INC															
		PO-230224	1.	62-0000-0-4300-0000-8100-000-00000												INVOICE# J20324	15.45
																WARRANT TOTAL	\$15.45

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0223 2223 NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
00622183	000215/	GOLDEN ARROW INVESTMENTS				
		PO-230001	1. 62-0000-0-5612-0000-8700-000-00000	APRIL 2023 RENT		3,400.00
			WARRANT TOTAL			\$3,400.00
00622184	000281/	GRASS ROOTS WORKSHOPS				
		PO-230219	1. 62-0000-0-5800-0000-2700-000-00000	INVOICE# 21589		345.00
			WARRANT TOTAL			\$345.00
00622185	000071/	HUE & CRY INC				
		PO-230016	1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 826834 03/01-03/31		201.70
			WARRANT TOTAL			\$201.70
00622186	000020/	KEENAN C/O SETECH				
		PO-230176	1. 62-0000-0-9514-0000-0000-000-00000	2023 FEBRUARY DENTAL		1,722.00
			1. 62-0000-0-9514-0000-0000-000-00000	2023 FEBRUARY MEDICAL		16,750.00
			1. 62-0000-0-9514-0000-0000-000-00000	2023 FEBRUARY VISION		308.00
			WARRANT TOTAL			\$18,780.00
00622187	000053/	SHARI LOVETT				
		PV-230038	62-0000-0-5200-0000-7200-000-00000	494 MILES@.655 ADMIN 02/06		323.57
			WARRANT TOTAL			\$323.57
00622188	000012/	NORTH STATE PARENT				
		PO-230227	1. 62-0000-0-5800-0000-2700-000-00000	INVOICE# 72916		265.00
			WARRANT TOTAL			\$265.00
00622189	000061/	PITNEY BOWES GLOBAL FINANCIAL				
		PO-230225	1. 62-0000-0-4300-0000-2700-000-00000	INVOICE# 1022534406		143.07
			WARRANT TOTAL			\$143.07
00622190	000006/	SCHOOL PATHWAYS HOLDINGS LLC				
		PO-230217	1. 62-0000-0-5800-0000-2700-000-00000	INVOICE# 140-INV4501		45.06
			WARRANT TOTAL			\$45.06
00622191	000088/	SHASTA SUMMIT PROPERTIES				
		PO-230002	1. 62-0000-0-5612-0000-8700-000-00000	APRIL 2023 RENT		2,756.00

SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/27/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0223 2223 NUSCS BATCH 0223  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION			
WARRANT TOTAL						\$2,756.00
00622192	000166/	SISKIYOU DISTRIBUTING				
		PO-230200	1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 425893	22.00
			1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 425643	22.00
WARRANT TOTAL						\$44.00
00622193	000052/	STAPLES ADVANTAGE				
		PO-230216	2. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 3530277946	161.42
			2. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 3530277946	19.91
			1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 3530277946	11.90
WARRANT TOTAL						\$193.23
00622194	000269/	SUBJECT TECHNOLOGIES INC				
		PO-230228	1. 62-3212-0-4100-1110-1000-000-00000		INVOICE# 400077	3,000.00
WARRANT TOTAL						\$3,000.00
00622195	000275/	TEACHING TEXTBOOKS				
		PO-230222	1. 62-3212-0-5800-1110-1000-000-00000		INVOICE# 48639	45.95
WARRANT TOTAL						\$45.95
00622196	000003/	WENDY JAMES				
		PO-230003	1. 62-0000-0-5612-0000-8700-000-00000		APRIL 2023 RENT	2,650.00
WARRANT TOTAL						\$2,650.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:		\$36,505.31*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	19	TOTAL AMOUNT:		\$36,505.31*
***	BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:		\$36,505.31*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	19	TOTAL AMOUNT:		\$36,505.31*
***	DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:		\$36,505.31*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	19	TOTAL AMOUNT:		\$36,505.31*

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	10	GETTING PAID FIRST TIME	0		
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 1/3 OPTION: P	\$0.000
APD TO CHECKING	12	STARTING APD CHECKING NEXT MONTH	0	RET SYSTEM 2/4 OPTION: P	\$0.000
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0	FICA OPTION:	
TOTAL GETTING PAID	22	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	58,836.01	NML	0.00	NML	19,861.75	NML	19,861.75	NML	78,697.76
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	58,836.01*	ADJ NML	0.00*	ADJ NML	19,861.75*	ADJ NML	19,861.75*	ADJ NML	78,697.76*
STIP	1,777.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	1,777.00
SLV	133.25	SLV	0.00	SLV	0.00	SLV	0.00	SLV	133.25
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	1,910.25*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	1,910.25*
TOTAL	60,746.26**	TOTAL	0.00**	TOTAL	19,861.75**	TOTAL	19,861.75**	TOTAL	80,608.01**

TOTAL NUMBER HOURS WORKED; 775.50 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
80,608.01		0.00	1,477.12	0.00	7,180.60	71,950.29	4,256.12	175.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
1,202.69	0.00	31,160.40	1,931.93	79,130.89	1,147.39	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	53,612.54	5,488.29	21,750.75	1,692.31	1,662.27	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
63,052.01	0.00	0.00	0.00	0.00	0.00	0.00		
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)	
0.00	71,950.29	3,897.83	1,590.46	0.00	334.25	1,358.06	0.00	
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS	
38,027.54	15,585.00	0.00	4,775.00	16,975.75	0.00	0.00	0.00	

**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

3.3 Consideration of Approval of Minutes from the February 8th Board Meeting

**Action Requested:**

Approval

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

The minutes from prior meetings are inspected, corrected if needed, and approved. This is a routine monthly process for the Board. The minutes for the February 8, 2023 board meeting are attached.

**Fiscal Implications:**

None

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

Northern United Charter Schools  
Board of Directors  
Regular Board Meeting Minutes  
February 8, 2023

**Members:** Rosemary Kunkler, Jere Cox and Bianca Garza

**Absent:** Melissa Johnson and Aime Snider

**Staff:** Shari Lovett, Kirk Miller, Rebekah Davis, Tammy Picconi, Lynda Speck, Lisa Ambrosini, Jennifer Rand and Roxy Kennedy

**Guests:** Ayla Ambrosini, Theron Ambrosini, Olive Conley, and Maple Stoodly

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:05pm
  - 1.1 **Pledge of Allegiance:**
  - 1.2 **Adopt the Agenda:** A motion to adopt the agenda as posted was made by Bianca Garza and seconded by Jere Cox. Vote taken: Jere Cox-Aye, Bianca Garza-Aye and Rosemary Kunkler-Aye. Motion carries.
- 2.0 **PRESENTATIONS:**
  - 2.1 **Student Presentation from Willow Creek Learning Center:** Theron Ambrosini, Ayla Ambrosini, Olive Conley and Maple Stoodly presented to the board their research projects about different countries.
- 3.0 **CONSENT AGENDA:**
  - 3.1 **Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School:**
  - 3.2 **Consideration of Approval of Warrants and Payroll for Northern United-Siskiyou Charter School (0104, 0117, 0130):**
  - 3.3 **Consideration of Approval of Minutes for the January 18, 2022 and January 11, 2023 Board Meetings:**
  - 3.4 **Consideration of Approval of Resignations, Hires, Leaves and Change of Assignment:**

A motion to approve the consent agenda as posted was made by Jere Cox and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 4.0 **PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA:** There were no comments.

## **5.0 ACTION ITEMS TO BE CONSIDERED:**

- 5.1 Approval of the School Accountability Report Card for Northern United-Humboldt Charter School:** Shari Lovett gave an overview of our accountability report card. A motion to approve the Northern United-Humboldt Charter School's accountability report card was made by Bianca Garza and seconded by Jere Cox. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 5.2 Approval of the School Accountability Report Card for Northern United-Siskiyou Charter School:** Shari Lovett gave an overview of our accountability report card. A motion to approve the Northern United-Siskiyou Charter School's accountability report card was made by Jere Cox and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 5.3 Approval of the Attendance Protocol for Board Handbook:** Shari Lovett went over the final changes to the attendance protocol with the board. A discussion was held on how the wording should read. A motion to approve the attendance protocol for the board handbook with the addition of the reference to the off boarding protocol was made by Jere Cox and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 5.4 Approval of Communications Protocol for Board Handbook:** Shari Lovett presented the draft communications protocol to the board. A discussion was held on the wording. A motion to approve the communications protocol as amended was made by Bianca Garza and seconded by Jere Cox. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 5.5 Approval of Charter Director Authorization to Establish a Parent Advisory Committee for Northern United-Humboldt Charter School:** A motion was made to give the Charter Director authorization to establish a parent advisory committee for Northern United-Humboldt Charter School was made by Jere Cox and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.
- 5.6 Approval of Charter Director Authorization to Establish a Parent Advisory Committee for Northern United-Siskiyou Charter School:** A motion was made to give the Charter Director authorization to establish a parent advisory committee for Northern United-Siskiyou Charter School was made by Bianca Garza and seconded by Jere Cox. Vote taken: Jere Cox – Aye, Bianca Garza – Aye, Rosemary Kunkler – Aye. Motion carries.

## **6.0 DISCUSSION ITEMS:**

- 6.1 Discuss the Board Evaluation Tool:** A discussion was held on different evaluation tools.

## **7.0 REPORTS:**

- 7.1 Enrollment and Attendance Report:** In packet

- 7.2 **Financial Report for Northern United-Humboldt and Northern United-Siskiyou Charter Schools:** In packet
- 7.3 **Directors Report:** Shari Lovett spoke on the following topics:
- Personnel; Posting and interviewing for different positions needed next year.
  - Community Schools Planning Grant and implementation Grant
  - Offshore Wind Project/ CTE Building Trades
- 7.4 **Northern United-Humboldt Charter School Report:** In packet
- 7.5 **Northern United-Siskiyou Charter School Report:** In packet
- 7.6 **Board Report:**  
**Bianca Garza** reported on the ski trips in Mt. Shasta and wanted to thank Melissa Watson for planning and funding raising for it.  
**Jere Cox** had nothing to report  
**Rosemary Kunkler** reported on board member's third absence, noise level of the tree removal at Eureka Learning Center and wanted to say that last month was board recognition month. She thanked the board for their dedication to our students, families and communities.
- 8.0 **NEXT BOARD MEETING:**
- 8.1 **Possible Agenda Items:** On boarding/Off boarding Protocol for board handbook, Audits for both schools, 1<sup>st</sup> Interim for Northern United-Humboldt Charter School.
- 8.2 **Approval of Proposed Time Change for the March 8, 2023 Regular Board Meeting:** Board discussed the time change for the board meeting as Shari Lovett will be presenting at HCOE. Board agreed to change start time to 4:30pm.
- 9.0 **ADJOURNMENT:** Rosemary Kunkler adjourned the meeting at 6:01pm.

**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

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

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

None

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



**Agenda Item 4.**

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

**Subject:**

4.1 Comments by the Public

**Action Requested:**

None

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

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

**Fiscal Implications:**

None

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

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.1 Adopt Second Interim Budget for NU-HCS

**Action Requested:**

Approval

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

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United – Humboldt Charter School

2022/2023 2<sup>nd</sup> Interim

**Shari Lovett,**  
**Director**

*Board of Trustees*

*Rosemary Kunkler, President*

*Bianca Garza, Vice President*

*Jere Cox*

*Melissa Johnson*

*Aime Snider*

## 2<sup>nd</sup> Interim Report

- ❖ The 2<sup>nd</sup> Interim report is a snapshot of the current year budget as of January 31, 2023.
- ❖ The Boards' focus is comparing the current budget to what was adopted on October 31, 2022 at first interim.

## 2<sup>nd</sup> Interim

2022/2023 REVENUES	1 <sup>ST</sup> INTERIM	2 <sup>ND</sup> INTERIM	VARIANCE
<b>LCFF SOURCES</b>	\$3,715,463.00	\$3,810,559.00	\$95,096.00
<b>FEDERAL REVENUE</b>	\$891,633.00	\$894,514.00	\$2,881.00
<b>OTHER STATE REVENUE</b>	\$390,529.00	\$976,876.00	\$586,347.00
<b>OTHER LOCAL REVENUE</b>	\$442,062.00	\$450,358.00	\$8,296.00
<b>REVENUE TOTALS:</b>	<b>\$5,439,687.00</b>	<b>\$6,132,307.00</b>	<b>\$692,620.00</b>

2022/2023 EXPENDITURES	1 <sup>ST</sup> INTERIM	2 <sup>ND</sup> INTERIM	VARIANCE
<b>CERTIFICATED SALARIES</b>	\$1,916,535.00	\$1,978,010.00	\$61,475.00
<b>CLASSIFIED SALARIES</b>	\$785,823.00	\$776,290.00	(\$9,533.00)
<b>EMPLOYEE BENEFITS</b>	\$1,647,337.00	\$1,605,097.00	(\$42,240.00)
<b>BOOKS &amp; SUPPLIES</b>	\$222,113.00	\$343,884.00	\$121,771.00
<b>SERVICES &amp; OTHER OPERATING SERVICES</b>	\$982,877.00	\$1,679,081.00	\$696,204.00
<b>OTHER OUTGO</b>	\$3,201.00	\$3,201.00	\$0.00
<b>EXPENDITURES TOTALS:</b>	<b>\$5,557,886.00</b>	<b>\$6,385,563.00</b>	<b>\$827,677.00</b>

2022/2023 2 <sup>ND</sup> INTERIM SUMMARY	
<b>TOTAL REVENUES:</b>	\$6,132,307.00
<b>TOTAL EXPENSES:</b>	\$6,385,563.00
<b>EXCESS OR (DEFICT SPENDING):</b>	<b>(\$253,256.00)</b>

### One Time Funds Fully Expended

- GEER II, resource 3217, has been fully expended.

### One Time Funds Remaining to Spend

- ESSER III 80%, resource 3213, has a remaining balance in the amount of \$46,700.96 and must be spent by 9/30/2024.
- ESSER III 20%, resource 3214, has a remaining balance in the amount of \$61,056.00 and must be spent by 9/30/2024.
- Special Education-ARP IDEA, resource 3305, has a remaining balance of \$7,248.57.
- SNP-COVID ECR, Resource 5465, has a remaining balance of \$1,839.20.
- Educator Effectiveness, resource 6266, has a remaining balance of \$123,061, must be spent by 6/30/2026.
- Special Education Dispute, resource 6536, has a remaining balance of \$1,501.03, must be spent by 6/30/2023.
- Special Education Learning, resource 6537, has a remaining balance of \$8,837.28, must be spent by 6/30/2023.
- Pre-K Planning & Implementation, Resource 6053, has remaining balance of \$55,587.00.
- Arts Music/Instructional Materials Grant, resource 6752, has a remaining balance of \$77,878.00
- Kitchen Infrastructure, resource 7028, has a remaining balance of \$33,757.13.
- Food Service Training, resource 7029, has a remaining balance of \$2,000.00.
- A-G Success, resource 7412, has a remaining balance of \$35,554.78.
- A-G Learning Loss, resource 7413, has a remaining balance of \$38,082.10.
- Learning Recovery Emergency Grant, resource 7435, has a remaining amount of \$249,361.00.

## STRS/PERS Employer Contribution Rates

### STRS Rates

- 2021-2022 = 16.92%
- 2022-2023 = 19.10%
- 2023-2024 = 19.10%
- 2024-2025 = 19.10%
- 2025-2026 = 19.10%

### PERS Rates

- 2021-2022 = 22.91%
- 2022-2023 = 25.37%
- 2023-2024 = 27.00%
- 2024-2025 = 28.10%
- 2025-2026 = 28.80%

### Final Thoughts

The recommendation is that the Board certify the Budget as Positive. This means the Charter is budgeted to meet its financial obligations in the current year and the next two fiscal years.

Charter Number:

1957

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

Signed: [Signature]

Date: 3/8/2023

Charter School Official

(Original signature required)

Printed Name: Shari Lovett

Title: School Director

For additional information on the interim report, please contact:

Charter School Contact: Tammy Picconi

Name: Director of Fiscal Services

Title: (707) 445-2660

Telephone: tpicconi@nuarters.org

E-mail Address: tpicconi@nuarters.org

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,472,345.00	3,810,559.00	2,092,420.00	3,810,559.00	0.00	0.0%
2) Federal Revenue		8100-8299	772,593.00	894,514.00	286,219.39	894,514.00	0.00	0.0%
3) Other State Revenue		8300-8599	402,010.00	976,876.00	682,971.73	976,876.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,823.00	450,358.00	245,428.98	450,358.00	0.00	0.0%
5) TOTAL, REVENUES			5,097,771.00	6,132,307.00	3,307,040.10	6,132,307.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,867,702.00	1,978,010.00	1,027,047.15	1,978,010.00	0.00	0.0%
2) Classified Salaries		2000-2999	724,888.00	776,290.00	416,942.74	776,290.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,490,700.00	1,605,097.00	722,898.90	1,605,097.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,471.00	343,884.00	182,087.13	343,884.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,109,940.00	1,679,081.00	514,171.30	1,679,081.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,201.00	3,201.00	0.00	3,201.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,385,902.00	6,385,563.00	2,863,147.22	6,385,563.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(288,131.00)	(253,256.00)	443,892.88	(253,256.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(288,131.00)	(253,256.00)	443,892.88	(253,256.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,807,260.75	1,807,260.00		1,807,260.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,807,260.75	1,807,260.00		1,807,260.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,807,260.75	1,807,260.00		1,807,260.00		
2) Ending Net Position, June 30 (E + F1e)			1,519,129.75	1,554,004.00		1,554,004.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,519,129.75	1,554,004.00		1,554,004.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,414,015.00	3,751,089.00	2,061,228.00	3,751,089.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	58,330.00	59,470.00	31,192.00	59,470.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,472,345.00</b>	<b>3,810,559.00</b>	<b>2,092,420.00</b>	<b>3,810,559.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	42,515.00	42,515.00	0.00	42,515.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	14,491.00	14,517.00	14,491.00	0.00	0.0%
Child Nutrition Programs		8220	28,925.00	40,000.00	21,788.32	40,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	111,561.00	111,213.00	27,083.00	111,213.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,228.00	12,686.00	0.00	12,686.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	20,080.00	0.00	20,080.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act							0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	563,364.00	653,529.00	222,831.07	653,529.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>772,593.00</b>	<b>894,514.00</b>	<b>286,219.39</b>	<b>894,514.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	2,442.00	4,000.00	10,470.16	4,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,155.00	8,190.00	8,190.00	8,190.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	60,297.00	73,233.00	35,567.19	73,233.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	330,116.00	891,453.00	628,744.38	891,453.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>402,010.00</b>	<b>976,876.00</b>	<b>682,971.73</b>	<b>976,876.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,511.00	1,511.00	0.00	1,511.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,164.00	4,164.00	1,263.05	4,164.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	305,034.00	298,935.00	167,103.93	298,935.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	140,114.00	145,748.00	77,062.00	145,748.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>450,823.00</b>	<b>450,358.00</b>	<b>245,428.98</b>	<b>450,358.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,097,771.00</b>	<b>6,132,307.00</b>	<b>3,307,040.10</b>	<b>6,132,307.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,398,540.00	1,466,483.00	748,177.14	1,466,483.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	114,485.00	157,050.00	75,700.00	157,050.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,127.00	123,127.00	71,824.13	123,127.00	0.00	0.0%
Other Certificated Salaries		1900	231,550.00	231,350.00	131,345.88	231,350.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,867,702.00</b>	<b>1,978,010.00</b>	<b>1,027,047.15</b>	<b>1,978,010.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	126,799.00	131,036.00	83,930.33	131,036.00	0.00	0.0%
Classified Support Salaries		2200	137,540.00	144,783.00	76,427.76	144,783.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	221,378.00	250,268.00	119,058.50	250,268.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	193,820.00	198,664.00	101,566.00	198,664.00	0.00	0.0%
Other Classified Salaries		2900	45,351.00	51,539.00	35,960.15	51,539.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>724,888.00</b>	<b>776,290.00</b>	<b>416,942.74</b>	<b>776,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	425,122.00	547,744.00	171,431.02	547,744.00	0.00	0.0%
PERS		3201-3202	239,030.00	249,133.00	108,231.40	249,133.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99,922.00	106,009.00	52,443.21	106,009.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	692,580.00	667,503.00	373,347.64	667,503.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,741.00	14,382.00	7,197.01	14,382.00	0.00	0.0%
Workers' Compensation		3601-3602	22,305.00	20,326.00	10,248.62	20,326.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,490,700.00</b>	<b>1,605,097.00</b>	<b>722,898.90</b>	<b>1,605,097.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	26,330.00	58,478.00	37,513.47	58,478.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	8,300.00	1,229.89	8,300.00	0.00	0.0%
Materials and Supplies		4300	99,728.00	187,421.00	80,181.89	187,421.00	0.00	0.0%
Noncapitalized Equipment		4400	15,713.00	48,295.00	25,814.56	48,295.00	0.00	0.0%
Food		4700	45,200.00	41,390.00	37,347.32	41,390.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>189,471.00</b>	<b>343,884.00</b>	<b>182,087.13</b>	<b>343,884.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,913.00	97,395.00	57,582.74	97,395.00	0.00	0.0%
Dues and Memberships		5300	6,812.00	17,827.00	4,183.83	17,827.00	0.00	0.0%
Insurance		5400-5450	61,182.00	77,042.00	46,442.82	77,042.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,495.00	31,987.00	17,542.02	31,987.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	286,572.00	283,728.00	186,828.05	283,728.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	648,805.00	1,121,492.00	180,927.61	1,121,492.00	0.00	0.0%
Communications		5900	48,161.00	49,610.00	20,664.23	49,610.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,109,940.00</b>	<b>1,679,081.00</b>	<b>514,171.30</b>	<b>1,679,081.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Tuition, Excess Costs, and/or Deficit Payments</b>								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,201.00	3,201.00	0.00	3,201.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers Out</b>								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,201.00</b>	<b>3,201.00</b>	<b>0.00</b>	<b>3,201.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>5,385,902.00</b>	<b>6,385,563.00</b>	<b>2,863,147.22</b>	<b>6,385,563.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT**

2/17/2023

ALL FUNDS SECOND INTERIM WORKING BUDGET FISCAL YEAR 2022-23	General Fund/TRANs			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Capital Facilities	Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund		
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 3,810,559	\$	\$ 3,810,559	\$	\$	\$	\$	\$	\$	\$	\$ 3,810,559
Federal Sources		894,514	894,514								894,514
Other State Sources	60,720	916,156	976,876								976,876
Other Local Sources	292,695	157,663	450,358								450,358
<b>Total Revenue</b>	<b>4,163,974</b>	<b>1,968,333</b>	<b>6,132,307</b>								<b>6,132,307</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,183,715	794,295	1,978,010								1,978,010
Classified Salaries	597,963	178,327	776,290								776,290
Employee Benefits	875,330	729,767	1,605,097								1,605,097
Supplies	149,729	194,155	343,884								343,884
Services & Other Operating	757,122	921,959	1,679,081								1,679,081
Capital Outlay											
Other Outgo		3,201	3,201								3,201
Support Costs											
<b>Total Expenditures</b>	<b>3,563,859</b>	<b>2,821,704</b>	<b>6,385,563</b>								<b>6,385,563</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>600,115</b>	<b>(853,371)</b>	<b>(253,256)</b>								<b>(253,256)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(643,670)	643,670									
<b>Total Other Sources (Uses)</b>	<b>(643,670)</b>	<b>643,670</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(43,555)</b>	<b>(209,701)</b>	<b>(253,256)</b>								<b>(253,256)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,404,555</b>	<b>402,705</b>	<b>1,807,260</b>								<b>1,807,260</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,361,000</b>	<b>\$ 193,004</b>	<b>\$ 1,554,004</b>								<b>\$ 1,554,004</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/17/2023
ALL FUNDS	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANs	Fund/TRANs	Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2023-24	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 3,847,667	\$	\$ 3,847,667	\$	\$	\$	\$	\$	\$	\$	\$ 3,847,667
Federal Sources		226,494	226,494								226,494
Other State Sources	60,720	241,588	302,308								302,308
Other Local Sources	292,695	150,510	443,205								443,205
<b>Total Revenue</b>	<b>4,201,082</b>	<b>618,592</b>	<b>4,819,674</b>								<b>4,819,674</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,128,772	407,898	1,536,670								1,536,670
Classified Salaries	503,140	120,812	623,952								623,952
Employee Benefits	900,811	535,720	1,436,531								1,436,531
Supplies	153,675	60,512	214,187								214,187
Services & Other Operating	750,499	156,902	907,401								907,401
Capital Outlay											
Other Outgo		3,201	3,201								3,201
Support Costs											
<b>Total Expenditures</b>	<b>3,436,897</b>	<b>1,285,045</b>	<b>4,721,942</b>								<b>4,721,942</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>764,185</b>	<b>(666,453)</b>	<b>97,732</b>								<b>97,732</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(583,670)	583,670									
<b>Total Other Sources (Uses)</b>	<b>(583,670)</b>	<b>583,670</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>180,515</b>	<b>(82,783)</b>	<b>97,732</b>								<b>97,732</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,361,000</b>	<b>193,004</b>	<b>1,554,004</b>								<b>1,554,004</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,541,515</b>	<b>\$ 110,221</b>	<b>\$ 1,651,736</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,651,736</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/17/2023
ALL FUNDS	General			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2024-25	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 3,917,801	\$	\$ 3,917,801	\$	\$	\$	\$	\$	\$	\$	\$ 3,917,801
Federal Sources		226,494	226,494								226,494
Other State Sources	60,720	241,588	302,308								302,308
Other Local Sources	292,695	150,510	443,205								443,205
<b>Total Revenue</b>	<b>4,271,216</b>	<b>618,592</b>	<b>4,889,808</b>								<b>4,889,808</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,137,092	412,919	1,550,011								1,550,011
Classified Salaries	504,636	122,599	627,235								627,235
Employee Benefits	899,680	537,582	1,437,262								1,437,262
Supplies	153,675	56,450	210,125								210,125
Services & Other Operating	750,499	97,207	847,706								847,706
Capital Outlay											
Other Outgo		3,201	3,201								3,201
Support Costs											
<b>Total Expenditures</b>	<b>3,445,582</b>	<b>1,229,958</b>	<b>4,675,540</b>								<b>4,675,540</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>825,634</b>	<b>(611,366)</b>	<b>214,268</b>								<b>214,268</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(533,670)	533,670									
<b>Total Other Sources (Uses)</b>	<b>(533,670)</b>	<b>533,670</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>291,964</b>	<b>(77,696)</b>	<b>214,268</b>								<b>214,268</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,541,515</b>	<b>110,221</b>	<b>1,651,736</b>								<b>1,651,736</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,833,479</b>	<b>\$ 32,525</b>	<b>\$ 1,866,004</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,866,004</b>

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT**  
**SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS**  
 Beginning Cash balance as of January 31, 2023

02/17/23

	February	March	April	May	June	Receivable
<b>Cash as of Jan 31</b>	1,910,006	2,028,267	1,906,014	1,688,846	1,517,940	
<b>LCFF Revenues</b>	337,972	352,111	337,972	337,972	352,111	0
<b>Federal Revenues</b>	(7)	68,833	6,720	56,080	83,700	392,968
<b>State Revenues</b>	0	0	12,555	0	256,239	25,110
<b>Local Revenues</b>	14,522	15,063	19,760	20,493	134,050	1,041
<b>Sources</b>	0	0	0	0	0	
<b>P/Y Recbl</b>	339,571	0	0	(0)	0	
<b>1000</b>	190,454	177,973	180,707	180,501	221,328	
<b>2000</b>	72,812	66,764	77,136	66,879	75,756	
<b>3000</b>	129,207	128,276	131,340	128,673	364,703	
<b>4000</b>	41,677	18,469	39,819	27,654	34,178	
<b>5000</b>	139,648	164,517	165,174	181,745	513,827	
<b>6000</b>	0	0	0	0	0	
<b>7000</b>	0	2,262	0	0	939	
<b>Uses</b>	0				0	
<b>TF in</b>	0	0	0	0	0	
<b>TF out</b>	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	
<b>Payables</b>	0	0	0	0	0	
<b>Deferred Expense</b>	0					
<b>Prepaid Expense</b>					0	
<b>Cash Balance</b>	<b>2,028,267</b>	<b>1,906,014</b>	<b>1,688,846</b>	<b>1,517,940</b>	<b>1,133,310</b>	

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

**\$419,119**

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

**\$1,133,310**

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.2 Adopt Second Interim Budget and Budget Resolution for NU-SCS

**Action Requested:**

Approval

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

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United – Siskiyou Charter School

2022/2023 2<sup>nd</sup> Interim

**Shari Lovett,**  
**Director**

*Board of Trustees*

*Rosemary Kunkler, President*

*Bianca Garza, Vice President*

*Jere Cox*

*Melissa Johnson*

*Aime Snider*

## 2<sup>nd</sup> Interim Report

- ❖ The 2<sup>nd</sup> Interim report is a snapshot of the current year budget as of January 31, 2023.
- ❖ The Boards' focus is comparing the current budget to what was adopted on October 31, 2022 at first interim.

2<sup>nd</sup> Interim

2022/2023 REVENUES	1 <sup>ST</sup> INTERIM	2 <sup>ND</sup> INTERIM	VARIANCE
<b>LCFF SOURCES</b>	\$1,476,404.00	\$1,476,404.00	\$0.00
<b>FEDERAL REVENUE</b>	\$866,566.00	\$772,839.00	(\$93,727.00)
<b>OTHER STATE REVENUE</b>	\$419,575.00	\$440,756.00	\$21,181.00
<b>OTHER LOCAL REVENUE</b>	\$74,166.00	\$74,166.00	\$0.00
<b>REVENUE TOTALS:</b>	<b>\$2,836,711.00</b>	<b>\$2,764,165.00</b>	

2022/2023 EXPENDITURES	1 <sup>ST</sup> INTERIM	2 <sup>ND</sup> INTERIM	VARIANCE
<b>CERTIFICATED SALARIES</b>	\$579,600.00	\$625,385.00	(\$45,785.00)
<b>CLASSIFIED SALARIES</b>	\$251,861.00	\$257,045.00	(\$5,184.00)
<b>EMPLOYEE BENEFITS</b>	\$449,890.00	\$445,966.00	\$3,924.00
<b>BOOKS &amp; SUPPLIES</b>	\$172,185.00	\$180,423.00	(\$8,238.00)
<b>SERVICES &amp; OTHER OPERATING SERVICES</b>	\$1,921,189.00	\$1,868,492.00	\$52,697.00
<b>OTHER OUTGO</b>	\$12,185.00	\$12,185.00	\$0.00
<b>EXPENDITURES TOTALS:</b>	<b>\$3,386,910.00</b>	<b>\$3,389,497.00</b>	

2022/2023 2 <sup>ND</sup> INTERIM SUMMARY		
<b>TOTAL REVENUES:</b>		\$2,764,165.00
<b>TOTAL EXPENSES:</b>		\$3,389,497.00
<b>EXCESS OR (DEFICT SPENDING):</b>		<b>(\$625,332.00)</b>

One Time Funds Fully Expended

- ESSER III 20% LEARNING LOSS, resource 3214, has been fully expended.

One Time Funds Remaining to Spend

- CARES ACT ESSER II FUND, resource 3212, has a remaining balance in the amount of \$78,396.00 and must be spent by 9/30/2023.
- ESSER III 80%, resource 3213, has a remaining balance in the amount of \$177,738.00 and must be spent by 9/30/2024.
- ELO ESSER II STATE SET ASIDE, resource 3216, has a remaining balance in the amount of \$17,618.00 and must be spent by 9/30/2023.
- ELO GEER II, resource 3217, has a remaining amount of \$4,043.00 and must be spent by 9/30/2023.
- ELO ESSER III STATE RESERVE SET-ASIDE, resource 3218, has a remaining amount of \$11,485.00 and must be spent by 9/30/2024.
- ELO ESSER III LEARNING LOSS, resource 3219, has a remaining amount of \$19,797.00 and must be spent by 9/30/2024.
- AMERICAN RESCUE PLAN II HOMELESS, resource 5634, has a remaining amount of \$5,674.00 to spend.
- Educator Effectiveness, resource 6266, has a remaining balance of \$42,276.00, must be spent by 6/30/2026.
- Pre-K Planning & Implementation, resource 6053, has a remaining balance of \$26,350.00.
- Arts Music/Instructional Materials Grant, resource 6752, has a remaining balance of \$77,878.00
- A-G Success, resource 7412, has a remaining balance of \$56,250.00.

- A-G Learning Loss, resource 7413, has a remaining balance of \$56,250.00.
- Learning Recovery Emergency Grant, resource 7435, has a remaining amount of \$223,866.00.

### STRS/PERS Employer Contribution Rates

#### STRS Rates

- 2021-2022 = 16.92%
- 2022-2023 = 19.10%
- 2023-2024 = 19.10%
- 2024-2025 = 19.10%
- 2025-2026 = 19.10%

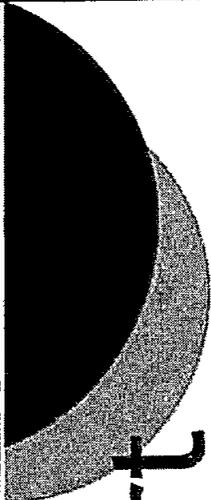
#### PERS Rates

- 2021-2022 = 22.91%
- 2022-2023 = 25.37%
- 2023-2024 = 27.00%
- 2024-2025 = 28.10%
- 2025-2026 = 28.80%

### Final Thoughts

The recommendation is that the Board certify the Budget as Positive. This means the Charter is budgeted to meet its financial obligations in the current year and the next two fiscal years.

# 2022-2023



## Second Interim Report

For the seven months ending January 31, 2023

### Northern United Siskiyou Charter School

PREPARED BY: SISKIYOU COUNTY OFFICE OF EDUCATION  
BUSINESS SERVICES DEPARTMENT

---

Sarah Applegate, Associate Superintendent  
Courtney Moore, Budget Tech I  
Christine Ryan, Budget Tech I  
Emily Lipke, Budget Tech I  
Jan Fahey, Budget Tech I



SISKIYOU COUNTY  
OFFICE OF EDUCATION

---

**CERTIFICATIONS.....1**

---

---

**ASSUMPTIONS.....3**

---

---

**GENERAL FUND.....12**

---

---

**SUPPLEMENTALS.....18**

---

---

**LCFF SUMMARY.....36**

---

---

**NOTES.....45**

---

Charter Number:

1958

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

Signed:



Charter School Official  
(Original signature required)

Date:

3/8/2023

Printed Name: Shari Lovett

Title:

Director

For additional information on the interim report, please contact:

Charter School Contact:

Shari Lovett

Name

Director

Title

707-445-2660

Telephone

slovett@nuarters.org

E-mail Address

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2022/23 2nd Interim

	Fiscal Years		
2022/23	2023/24	2024/25	

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

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

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

### Budget Certification and Cycle

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

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

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

### Average Daily Attendance

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

- ▶ The district submitted the following enrollment and average daily attendance projections:

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Enrollment Projections				
Regular K-12	159.00	134.00	125.00	115.00
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Estimated Enrollment	159.00	134.00	125.00	115.00
Total Estimated P-2 ADA	145.33	131.62	113.34	105.11

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2022/23 2nd Interim

Estimated LCFF ADA (Funded ADA)				
Regular K-12	145.33	131.62	113.34	105.11
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Funded ADA	145.33	131.62	113.34	105.11

### Local Control Funding Formula (LCFF)

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

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
LCFF COLA	5.07%	6.56%	5.38%	4.02%
Students qualifying for Free & Reduced Meal, Foster Youth and English Learners:				
Unduplicated Count	110	105	88	78
Unduplicated Percentage	81.01%	70.95%	67.99%	70.89%
Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
Total LCFF Entitlement	\$1,068,610	\$1,468,370	\$1,407,889	\$1,494,018

### Revenue Projections

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

	<u>2021/22</u>	<u>2022/23</u>
▶ Total Revenue, Transfers In and Other Sources	\$2,033,926	\$2,764,164

### Employee Compensation

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

### Staffing Levels

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

	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Employee FTE's			
Management	2.9	2.9	2.9
Certificated	10.2	10.2	10.2
Classified	<u>6.7</u>	<u>6.7</u>	<u>6.7</u>
Total Employee FTE's	19.8	19.8	19.8

### Employee Benefits

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2022/23 2nd Interim

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

		<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
<b>Benefits Capped/Uncapped for Employees</b>				
Management		Capped	Capped	Capped
Certificated		Capped	Capped	Capped
Classified		Capped	Capped	Capped
<b>Benefit Package Cost</b>				
Management		\$12,368	\$12,368	\$12,368
Certificated		\$12,368	\$12,368	\$12,368
Classified		\$12,368	\$12,368	\$12,368
Projected Premium Increase Over Prior Year	n/a	n/a	n/a	n/a
<b>Total District Cost for Health and Welfare Benefits</b>				
Board Members	Not Offered	Non Offered	Not Offered	Not Offered
Retirees	Not Offered	Not Offered	Not Offered	Not Offered
<b>Statutory Benefit Rates</b>				
STRS	17.10%	19.10%	19.10%	19.10%
PERS	19.721%	25.370%	27.000%	28.100%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.50%	0.50%	0.50%
Worker's Compensation	2.33%	0.68%	0.68%	0.68%
Indirect Cost Rate	3.880%	4.520%	4.520%	4.520%

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2022/23 2nd Interim

### Supplies, Services and Other Operating Expenditures

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

<u>Year-To-Year Changes</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Books and Supplies	\$ 180,423	\$ 158,201	\$ 140,563
Explanation: Decrease in spending due to one-time funds expiring.			

Services and Other Operating Expenditures	\$ 1,868,492	\$ 1,539,367	\$ 1,289,887
Explanation: Decrease in spending due to one-time funds expiring.			

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Total Expenditures, Transfers Out and Other Uses	\$1,767,740	\$3,389,497	\$3,058,818	\$2,581,514

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

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

Program	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
3010 Title I	\$53,432	\$24,136	\$26,104	\$27,809
3124 ESSER III Learning	\$0	\$0	\$0	\$0
3213 ESSER II	\$0	\$0	\$10,419	\$0
3218 ELO ESSER III	\$0	\$0	\$95	\$0
3219 ESSER State Reserve	\$0	\$0	\$170	\$0
4035 Title 2A	\$3,829	\$481	\$715	\$910
Total Contributions from Unrestricted Programs and Revenue Transfers	\$74,291	\$167,248	\$197,603	\$193,368

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

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

▶ Summary	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
	\$266,186	(\$625,333)	(\$528,634)	(\$456,601)

### Projected Unrestricted Net Position and Reserves

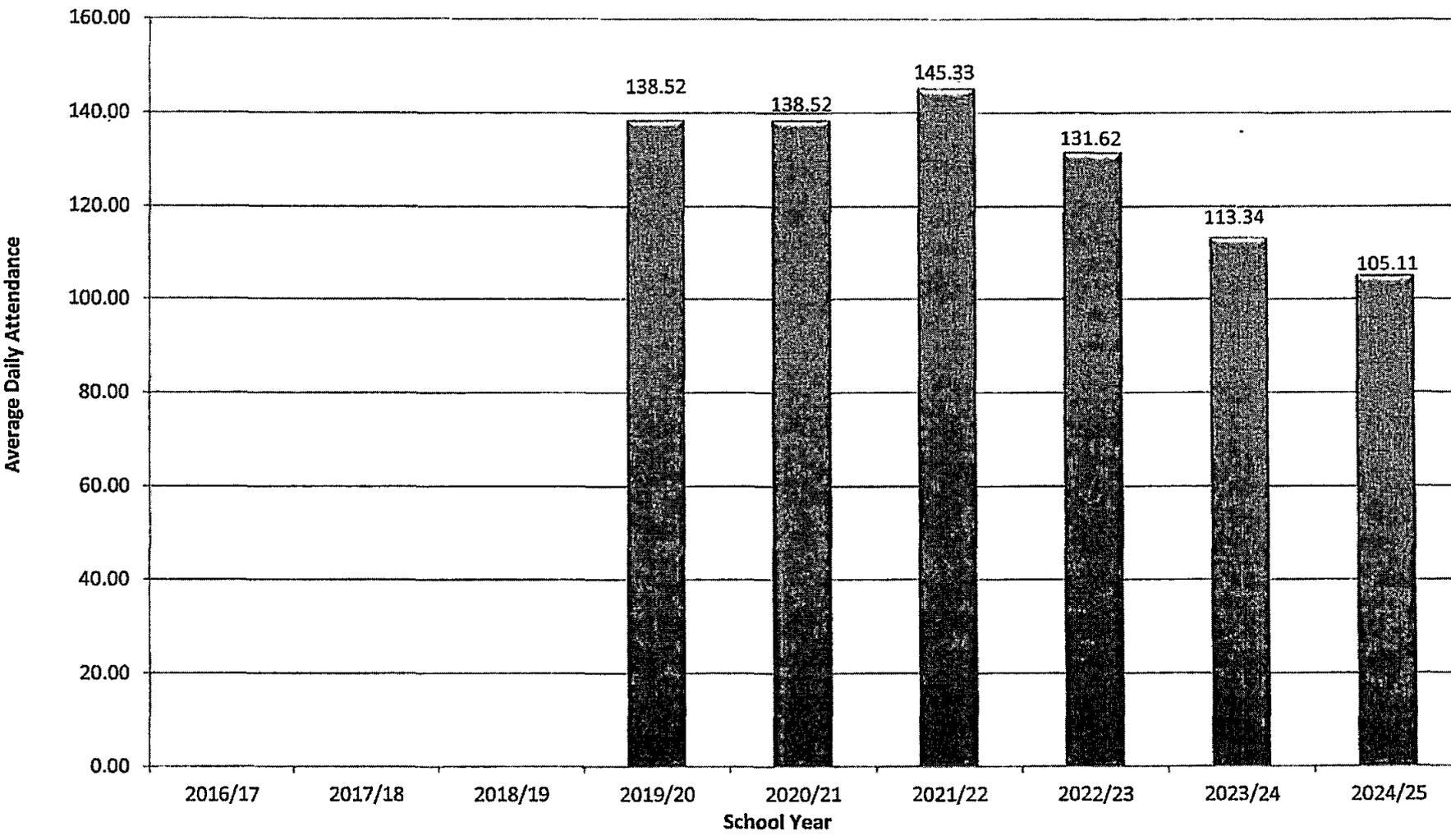
- ▶ Northern United Siskiyou Charter School's estimated unrestricted net position is listed below.

# NORTHERN UNITED SISKIYOU CHARTER SCHOOL

## Budget Assumptions - 2022/23 2nd Interim

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Fund (62)				
Unrestricted	\$1,002,357	\$586,940	\$224,115	(\$93,539)
Restricted	<u>\$209,916</u>	<u>\$0</u>	<u>(\$165,809)</u>	<u>(\$304,766)</u>
Total Unrestricted Net Position	\$1,212,273	\$586,940	\$58,306	(\$398,305)

### Average Daily Attendance Trend



**NORTHERN UNITED SISKIYOU CHARTER SCHOOL**

**Revenue Projections**

Fiscal Years

Source	Resource As Defined by SBK3.4	Object	2021/22	2022/23	2023/24	2024/25
			Prior Year	Budget Year	Projection	Projection
LCFF - State Aid	0000	8011	1,257,029	1,367,442	1,308,607	1,394,736
LCFF - State Aid - EPA	1400	8012	23,384	30,702	21,022	21,022
In Lieu of Property Tax	0000	8096		78,260	78,260	78,260
LCFF - State Aid - Prior Year	0000	8019	142,892	8,304		
<b>Total LCFF Sources</b>			<b>1,423,305</b>	<b>1,484,708</b>	<b>1,407,889</b>	<b>1,494,018</b>
<b>Federal Revenues</b>						
NCLB: Title I, Part A, Basic Grants Low-Income/Deferred	3010	8290	84,146	65,467	65,467	65,467
NCLB: Title I, ARRA/Deferred	3011	8290				
Cares Act	3210	8290	21,088			
ESSER II (CRRSA)	3212	8290	48,198	160,258		
ESSER III 80%	3213	8290	36,247	420,817	420,817	
ESSER III 20% LL	3214	8290		34,387	34,387	
GEER Fund	3215	8290				
ELO Grant: ESSER II State Reserve	3216	8290	224	4,181		
ELO Grant: GEER II	3217	8290	4,043			
ELO Grant: ESSER III State Reserve	3218	8290	115	2,756	2,756	
ELO Grant: ESSER III State Reserve Learning Loss	3219	8290		4,949	4,949	
CR Fund	3220	8290				
NCLB: Title IV, Part A, Drug-Free Schools/Deferred	3710	8290				
NCLB: Title II, Part A, Teacher Quality/Deferred	4035	8290	6,821	6,804	6,804	6,804
Principal Training - Deferred	4036	8290				
ESSA Title V Part B RLIS	4126	8290		9,079	9,079	9,079
ESEA Title IV - Student Support	4127	8290	10,186	10,000	10,000	10,000
PCSGP	4610	8290		25,721	25,721	25,721
Deferred	4610	8290				
NCLB: Title VI, Part B Small Rural Grant	5850	8290		614	614	614
American Rescue Plan	5634	8290		5,674	5,674	5,674
Medical-Administrative Activities (MAA)	0000	8290				
Other Federal	0000	8290	22,133	22,133	22,133	22,133
<b>Total Federal Revenues:</b>			<b>233,202</b>	<b>772,839</b>	<b>608,401</b>	<b>145,492</b>
<b>Other State Revenues</b>						
K-3 Class Size Reduction (Deferred)	0000	8434	0			
Mandated Cost Reimbursement	0000	8550	4,554	4,550	4,663	5,023
State Lottery	1100	8560	21,795	19,268	18,972	17,595
Child Dev	6053	8590		26,350	26,350	
Educator Effectiveness	6264	8590				
Educator Effectiveness	6266	8590	33,821	8,455	8,455	8,455
State Lottery: Instructional Materials	6300	8560	7,749	7,594	7,477	6,935
Arts, Music & Instructional Materials	6762	8590		99,059	99,059	99,059
A-G Completion Grant	7412	8590	56,250			
A-G Completion Grant LLM	7413	8590	56,250			
GF Fund	7420	8590				
Expanded Learning Opp. (ELO)	7425	8590	3,965			
Expanded Learning Opp. (ELO)	7426	8590	-3,994			
Learning Recovery Emergency	7435	8590		223,866	223,866	223,866
STRS on Behalf	7690	8590		49,210	49,210	49,210
Other Restricted State	7810	8590		2,404	2,533	2,635
			0			
<b>Total State Revenues:</b>			<b>180,390</b>	<b>440,756</b>	<b>440,585</b>	<b>412,778</b>
<b>Other Local Revenues</b>						
Interest	0000	8660	6,057	5,000	4,272	3,690
Other Local Revenues	0000	8699	29,202	30,021	30,021	30,021
Special Education RSP Aide	9117	8677				
Associated Student Body	9700	8699				
5001)	6500	8792		39,145	39,145	39,145
Special Ed Extraordinary Cost Pool	6500	8792	140,053			
E Rate	0000	8699				
Outstand Grand-Ford Appr	9063	8699	773			
MTSS Grant	9632	8699				
**Mattole Valley Contribution	0000	8699				
Other Local	0000	8699				
LCFF Revenue Sharing Support	0000	8782	20,944			
**Mattole Valley Contribution	0000	8965	0	0		
<b>Total Local Revenues</b>			<b>197,029</b>	<b>74,166</b>	<b>73,438</b>	<b>72,856</b>
<b>Total General Fund Revenues</b>			<b>2,033,926</b>	<b>2,772,469</b>	<b>2,530,313</b>	<b>2,125,144</b>

**NORTHERN UNITED SISKIYOU CHARTER SCHOOL**

**Revenue Projections**

**Fiscal Years**

	Resource	Object	2021/22	2022/23	2023/24	2024/25
Source	As Defined by SBXJ-4		Prior Year	Budget Year	Projection	Projection

**STATISTICAL INFORMATION:**

**Enrollment and Attendance**

ADA and ADA Estimates			145.33	131.62	113.34	105.11
CBEDS			159.00	134.00	125.00	115.00

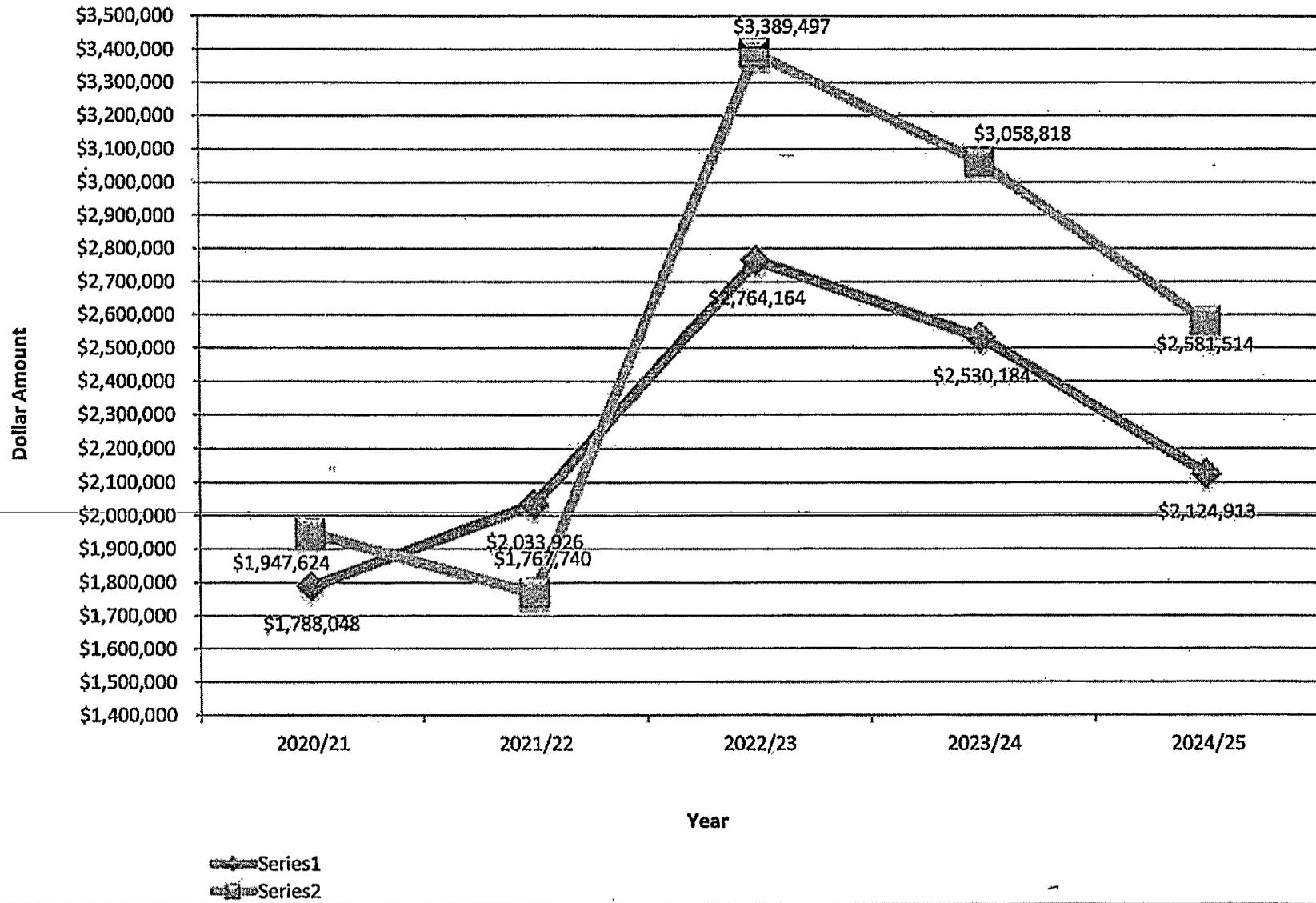
**COLAs and Deficit Percentages**

LCFF Cola			5.07%	6.56%	5.38%	4.02%
-----------	--	--	-------	-------	-------	-------

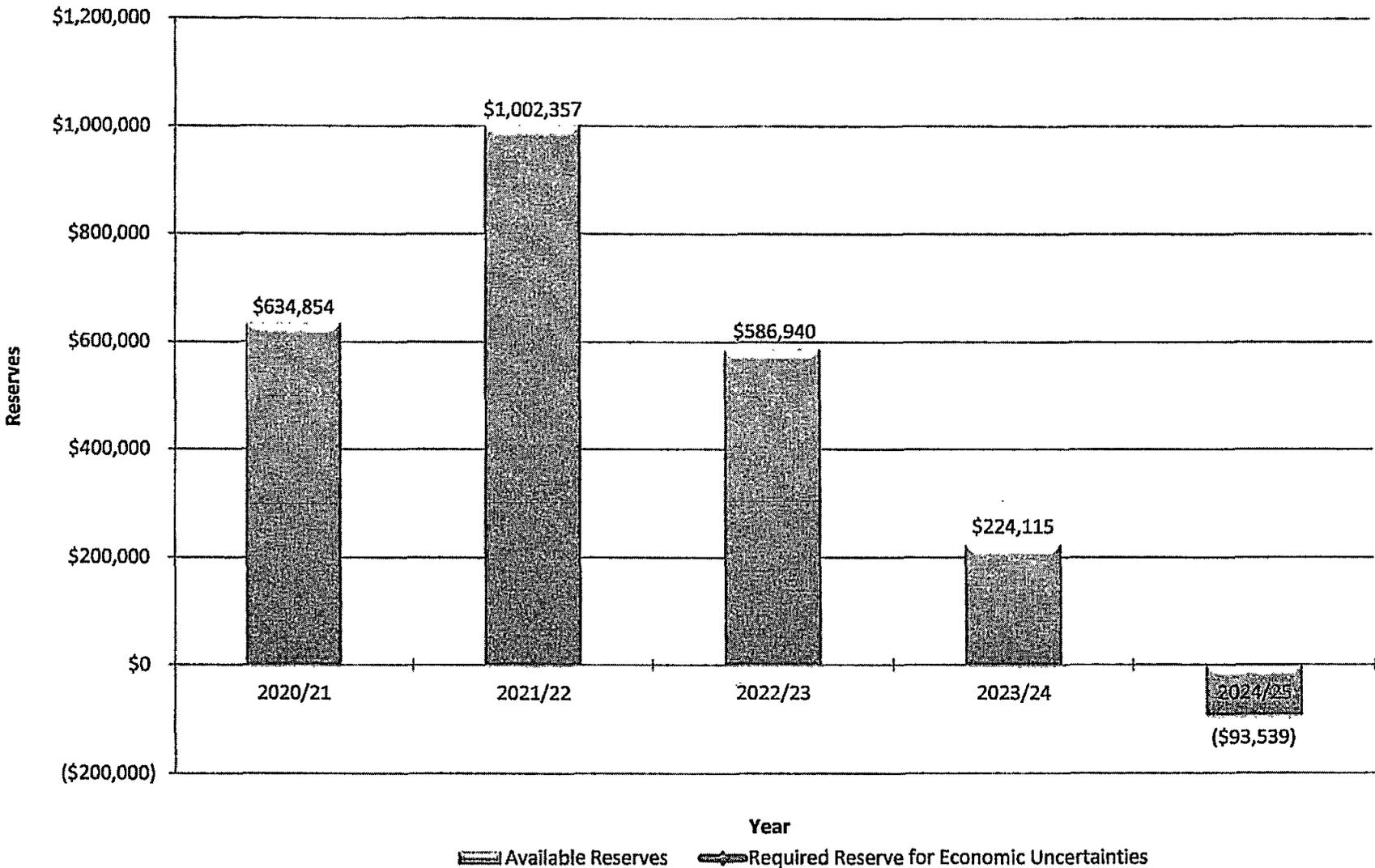
**Year Over Year Rates and Changes**

Lottery	8560		\$167.00	\$170.00	\$170.00	\$170.00
Lottery-Instructional Materials	8560		\$65.00	\$67.00	\$67.00	\$67.00
Interest Rates:			0.50%	0.50%	0.50%	0.50%

## Revenues vs. Expenditures



### General Fund Unrestricted Reserves



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,079,891.00	1,476,404.00	723,483.00	1,476,404.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,076.31	866,566.38	169,762.15	772,839.12	(93,727.26)	-10.8%
3) Other State Revenue		8300-8599	87,999.00	419,574.58	423,791.24	440,755.58	21,181.00	5.0%
4) Other Local Revenue		8600-8799	74,166.00	74,166.00	(103,713.24)	74,166.00	0.00	0.0%
5) TOTAL, REVENUES			1,336,132.31	2,836,710.96	1,213,323.15	2,764,164.70		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	641,750.00	579,600.00	335,795.60	625,385.00	(45,785.00)	-7.9%
2) Classified Salaries		2000-2999	213,069.00	251,861.00	145,080.75	257,045.00	(5,184.00)	-2.1%
3) Employee Benefits		3000-3999	557,354.31	449,890.41	211,811.68	445,966.28	3,924.13	0.9%
4) Books and Supplies		4000-4999	114,386.25	172,185.25	57,652.86	180,423.25	(8,238.00)	-4.8%
5) Services and Other Operating Expenses		5000-5999	1,289,919.53	1,921,188.79	397,624.60	1,868,492.21	52,696.58	2.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,828,664.09	3,386,910.45	1,147,965.49	3,389,496.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,492,531.78)	(550,199.49)	65,357.66	(625,332.04)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(.77)	(.77)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(.77)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,492,531.78)	(550,199.49)	65,357.66	(625,332.81)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,212,272.80	1,212,272.80		1,212,272.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,212,272.80	1,212,272.80		1,212,272.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,212,272.80	1,212,272.80		1,212,272.80		
2) Ending Net Position, June 30 (E + F1e)			(280,258.98)	662,073.31		586,939.99		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9798	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(280,258.98)	662,073.31		586,939.99		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,034,118.00	1,445,702.00	711,781.00	1,445,702.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	45,773.00	22,668.00	11,692.00	22,668.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	8,034.00	0.00	8,034.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,079,891.00</b>	<b>1,476,404.00</b>	<b>723,483.00</b>	<b>1,476,404.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	48,072.00	49,169.00	33,992.00	65,466.52	16,297.52	33.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,804.00	6,804.00	1,278.00	6,804.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	25,721.07	25,721.07	25,721.07	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	14,230.00	19,079.07	16,270.07	19,079.07	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,970.31	765,793.24	92,501.01	655,768.46	(110,024.78)	-14.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>94,076.31</b>	<b>866,566.38</b>	<b>169,762.15</b>	<b>772,839.12</b>	<b>(93,727.26)</b>	<b>-10.8%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
<b>Special Education Master Plan</b>								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,550.00	4,550.00	3,657.00	4,550.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	33,037.00	26,861.58	15,650.64	26,861.58	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,412.00	388,163.00	404,483.60	409,344.00	21,181.00	5.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>87,999.00</b>	<b>419,574.58</b>	<b>423,791.24</b>	<b>440,755.58</b>	<b>21,181.00</b>	<b>5.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,654.73	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	30,021.00	30,021.00	2,217.60	30,021.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	39,145.00	39,145.00	(108,585.57)	39,145.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>74,166.00</b>	<b>74,166.00</b>	<b>(103,713.24)</b>	<b>74,166.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,336,132.31</b>	<b>2,836,710.96</b>	<b>1,213,323.15</b>	<b>2,764,164.70</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	582,915.00	520,765.00	299,102.64	564,338.00	(43,573.00)	-8.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	58,835.00	58,835.00	36,692.96	61,047.00	(2,212.00)	-3.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>641,750.00</b>	<b>579,600.00</b>	<b>335,795.60</b>	<b>625,385.00</b>	<b>(45,785.00)</b>	<b>-7.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	19,856.00	4,964.00	1,999.00	4,964.00	0.00	0.0%
Classified Support Salaries		2200	28,062.00	34,959.00	14,744.07	34,959.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,781.00	96,035.00	57,278.67	99,021.00	(2,986.00)	-3.1%
Other Classified Salaries		2900	72,370.00	115,903.00	71,059.01	118,101.00	(2,198.00)	-1.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>213,069.00</b>	<b>251,861.00</b>	<b>145,080.75</b>	<b>257,045.00</b>	<b>(5,184.00)</b>	<b>-2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	183,021.76	109,949.17	59,095.22	110,319.17	(370.00)	-0.3%
PERS		3201-3202	54,055.59	66,467.18	28,750.34	64,969.76	1,497.42	2.3%
OASDI/Medicare/Alternative		3301-3302	25,605.18	30,986.31	18,073.90	27,934.45	3,051.86	9.8%
Health and Welfare Benefits		3401-3402	281,251.07	232,630.07	100,005.58	232,952.29	(322.22)	-0.1%
Unemployment Insurance		3501-3502	4,274.12	4,177.59	2,347.96	4,148.58	29.01	0.7%
Workers' Compensation		3601-3602	9,146.59	5,680.09	3,538.68	5,642.03	38.06	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>557,354.31</b>	<b>449,890.41</b>	<b>211,811.68</b>	<b>445,966.28</b>	<b>3,924.13</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	41,723.13	47,850.13	26,139.69	48,823.13	(973.00)	-2.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	54,034.96	75,406.96	28,515.09	82,671.96	(7,265.00)	-9.6%
Noncapitalized Equipment		4400	3,628.16	31,628.16	0.00	31,628.16	0.00	0.0%
Food		4700	15,000.00	17,300.00	2,998.08	17,300.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>114,386.25</b>	<b>172,185.25</b>	<b>57,652.86</b>	<b>180,423.25</b>	<b>(8,238.00)</b>	<b>-4.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,059.00	22,759.00	14,826.83	26,149.00	(3,390.00)	-14.9%
Dues and Memberships		5300	17,308.13	22,808.13	7,069.00	22,808.13	0.00	0.0%
Insurance		5400-5450	32,000.00	51,636.00	39,271.00	39,271.00	12,365.00	23.9%
Operations and Housekeeping Services		5500	48,822.00	61,722.00	16,449.67	54,951.00	6,771.00	11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,923.00	203,350.00	113,763.39	203,350.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	990,682.40	1,525,946.66	201,253.56	1,488,996.08	38,950.58	2.4%
Communications		5900	25,125.00	32,967.00	4,991.15	32,967.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,289,919.53</b>	<b>1,921,188.79</b>	<b>397,624.60</b>	<b>1,868,492.21</b>	<b>52,696.58</b>	<b>2.7%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			<b>2,828,664.09</b>	<b>3,386,910.45</b>	<b>1,147,965.49</b>	<b>3,389,496.74</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(.77)	(.77)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(.77)	(.77)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	(.77)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	102.60	102.60	113.34	113.34	10.74	10.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	102.60	102.60	113.34	113.34	10.74	10.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	102.60	102.60	113.34	113.34	10.74	10.0%



**Cashflow Report**  
**2ND INTERIM**

Base Year 2022-23; Actuals Through the Month of January

Object Range	Budget/Beg. Balance	2022 July	August	September	October	November	December	2023 January	February
<b>A. BEGINNING CASH</b>	<b>1,254,765.90</b>	<b>1,254,765.90</b>	<b>1,229,633.90</b>	<b>1,079,385.90</b>	<b>1,083,262.90</b>	<b>1,079,403.90</b>	<b>1,193,614.90</b>	<b>1,207,199.90</b>	<b>1,185,720.90</b>
<b>B. RECEIPTS</b>									
LCFF Sources									
Principal Apportionment	8010-8019 1,476,404.00	64,708.00	64,708.00	122,321.00	116,475.00	116,475.00	122,321.00	116,475.00	148,317.40
Property Taxes	8020-8079 0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099 0.00	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299 772,839.12	5,461.00	—	8,333.00	23,068.00	1,200.00	108,722.00	22,978.00	120,615.42
Other State Revenue	8300-8599 440,755.58	—	—	45,955.00	9,097.00	295,590.00	66,596.00	6,554.00	706.56
Other Local Revenue	8600-8799 74,166.00	317.00	317.00	317.00	2,972.00	317.00	(108,269.00)	317.00	35,075.60
Interfund Transfers in	8910-8929 0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999 (0.77)	—	—	—	—	—	—	—	—
<b>TOTAL RECEIPTS</b>	<b>2,764,163.93</b>	<b>70,486.00</b>	<b>65,025.00</b>	<b>176,926.00</b>	<b>151,612.00</b>	<b>413,582.00</b>	<b>189,370.00</b>	<b>146,324.00</b>	<b>304,714.98</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999 625,385.00	36,740.00	16,906.00	60,346.00	54,226.00	54,826.00	55,726.00	57,026.00	44,823.84
Classified Salaries	2000-2999 257,045.00	15,672.00	17,652.00	15,074.00	26,508.00	24,907.00	25,873.00	19,394.00	16,658.06
Employee Benefits	3000-3999 445,966.28	13,805.00	11,462.00	31,044.00	39,121.00	36,797.00	38,547.00	41,036.00	38,875.77
Books and Supplies	4000-4999 180,423.25	310.00	7,791.00	12,701.00	17,372.00	10,223.00	7,379.00	1,878.00	24,553.85
Services	5000-5999 1,868,492.21	37,989.00	24,317.00	57,747.00	21,637.00	172,447.00	36,215.00	47,274.00	340,391.89
Depreciation	6000-6999 0.00	—	—	—	—	—	—	—	—
Other Outgo	7000-7499 12,185.00	—	—	—	—	—	—	—	2,437.00
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>	<b>3,389,496.74</b>	<b>104,516.00</b>	<b>78,128.00</b>	<b>176,912.00</b>	<b>158,864.00</b>	<b>299,200.00</b>	<b>163,740.00</b>	<b>166,608.00</b>	<b>467,740.42</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(625,332.81)</b>	<b>(25,132.00)</b>	<b>(150,248.00)</b>	<b>3,877.00</b>	<b>(3,859.00)</b>	<b>114,211.00</b>	<b>13,585.00</b>	<b>(21,479.00)</b>	<b>(163,025.44)</b>
<b>F. ENDING CASH (A + E)</b>		<b>1,229,633.90</b>	<b>1,079,385.90</b>	<b>1,083,262.90</b>	<b>1,079,403.90</b>	<b>1,193,614.90</b>	<b>1,207,199.90</b>	<b>1,185,720.90</b>	<b>1,022,695.46</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

**Cashflow Report**  
**2ND INTERIM**

Base Year 2022-23; Actuals Through the Month of January

Object Range	Budget/Beg. Balance	2023				Accruals	Adjustments	TOTAL	Variance
		March	April	May	June				
<b>A. BEGINNING CASH</b>	<b>1,254,765.90</b>	<b>1,022,695.46</b>	<b>873,302.10</b>	<b>710,276.66</b>	<b>547,251.23</b>	—	—	—	—
<b>B. RECEIPTS</b>									
LCFF Sources									
Principal Apportionment	8010-8019 1,476,404.00	153,984.40	148,317.40	148,317.40	153,984.40	—	—	1,476,404.00	—
Property Taxes	8020-8079 0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099 0.00	—	—	—	—	—	—	—	—
Federal Revenue	8100-8299 772,839.12	120,615.42	120,615.42	120,615.42	120,615.42	—	0.02	772,839.12	—
Other State Revenue	8300-8599 440,755.58	7,421.96	706.56	706.56	7,421.96	—	(0.02)	440,755.58	—
Other Local Revenue	8600-8799 74,166.00	36,325.27	35,075.60	35,075.60	36,325.27	—	0.66	74,166.00	—
Interfund Transfers in	8910-8929 0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999 (0.77)	—	—	—	—	—	(0.77)	(0.77)	—
<b>TOTAL RECEIPTS</b>	<b>2,764,163.93</b>	<b>318,347.05</b>	<b>304,714.98</b>	<b>304,714.98</b>	<b>318,347.05</b>	—	<b>(0.11)</b>	<b>2,764,163.93</b>	—
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999 625,385.00	44,823.84	44,823.84	44,823.84	110,294.15	—	(0.53)	625,385.00	0.00
Classified Salaries	2000-2999 257,045.00	16,658.06	16,658.06	16,658.06	45,332.97	—	(0.20)	257,045.00	(0.00)
Employee Benefits	3000-3999 445,966.28	38,875.77	38,875.77	38,875.77	78,651.51	—	(0.32)	445,966.28	0.00
Books and Supplies	4000-4999 180,423.25	24,553.85	24,553.85	24,553.85	24,553.85	—	—	180,423.25	—
Services	5000-5999 1,868,492.21	340,391.89	340,391.89	340,391.89	340,391.89	—	0.02	2,099,585.47	(231,093.26)
Depreciation	6000-6999 0.00	—	—	—	—	—	—	—	—
Other Outgo	7000-7499 12,185.00	2,437.00	2,437.00	2,437.00	2,437.00	—	—	12,185.00	—
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>	<b>3,389,496.74</b>	<b>467,740.42</b>	<b>467,740.42</b>	<b>467,740.42</b>	<b>601,661.36</b>	—	<b>(1.03)</b>	<b>3,620,590.00</b>	<b>(231,093.26)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(625,332.81)</b>	<b>(149,393.37)</b>	<b>(163,025.44)</b>	<b>(163,025.44)</b>	<b>(283,314.31)</b>	—	<b>0.92</b>	<b>(990,828.07)</b>	
<b>F. ENDING CASH (A + E)</b>		<b>873,302.10</b>	<b>710,276.66</b>	<b>547,251.23</b>	<b>263,936.91</b>	—	—	—	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								<b>263,937.83</b>	

**Cashflow Report**  
**2ND INTERIM**

Base Year 2022-23; Actuals Through the Month of January

	Object Range	Budget/Beg. Balance	2022						2023	
			July	August	September	October	November	December	January	February
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not in Treasury	9111-9199	0.00	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	20,809.00	35,987.00	—	—	—	80,666.00	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Capital Assets	9400-9489	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>0.00</b>	<b>20,809.00</b>	<b>35,987.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>80,666.00</b>	<b>—</b>	<b>—</b>
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	0.00	11,911.00	173,132.00	(3,863.00)	(3,393.00)	171.00	(3,351.00)	1,195.00	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	96,062.00	—	—
Long-Term Liabilities	9660-9669	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>0.00</b>	<b>11,911.00</b>	<b>173,132.00</b>	<b>(3,863.00)</b>	<b>(3,393.00)</b>	<b>171.00</b>	<b>92,711.00</b>	<b>1,195.00</b>	<b>—</b>
<b>Nonoperating</b>										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>8,898.00</b>	<b>(137,145.00)</b>	<b>3,863.00</b>	<b>3,393.00</b>	<b>(171.00)</b>	<b>(12,045.00)</b>	<b>(1,195.00)</b>	<b>—</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
		<b>(625,332.81)</b>	<b>(25,132.00)</b>	<b>(150,248.00)</b>	<b>3,877.00</b>	<b>(3,859.00)</b>	<b>114,211.00</b>	<b>13,585.00</b>	<b>(21,479.00)</b>	<b>(163,025.44)</b>
<b>F. ENDING CASH (A + E)</b>										
			<b>1,229,633.90</b>	<b>1,079,385.90</b>	<b>1,083,262.90</b>	<b>1,079,403.90</b>	<b>1,193,614.90</b>	<b>1,207,199.90</b>	<b>1,185,720.90</b>	<b>1,022,695.46</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

### Cashflow Report 2ND INTERIM

Base Year 2022-23; Actuals Through the Month of January

	Object Range	Budget/Beg. Balance	2023 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not in Treasury	9111-9199	0.00	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	137,462.00	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Capital Assets	9400-9489	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>0.00</b>	—	—	—	—	—	—	<b>137,462.00</b>	—
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	0.00	—	—	—	—	—	—	175,802.00	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	96,062.00	—
Long-Term Liabilities	9660-9669	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>0.00</b>	—	—	—	—	—	—	<b>271,864.00</b>	—
<b>Nonoperating</b>										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	—	—	—	—	—	—	<b>(134,402.00)</b>	—
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>(625,332.81)</b>	<b>(149,393.37)</b>	<b>(163,025.44)</b>	<b>(163,025.44)</b>	<b>(283,314.31)</b>	—	<b>0.92</b>	<b>(990,828.07)</b>	—
<b>F. ENDING CASH (A + E)</b>			<b>873,302.10</b>	<b>710,276.66</b>	<b>547,251.23</b>	<b>263,936.91</b>	—	—	—	—
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									<b>263,937.83</b>	—

Section I - Expenditures	Funds 01, 09, and 62			2022-23
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,389,496.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	776,270.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,613,226.36
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, Line C9)*				113.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,056.52
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>				
<b>A. Base expenditures (Preloaded expenditures, extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</b>			<b>Total</b>	<b>Per ADA</b>
			1,471,649.84	10,624.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			1,471,649.84	10,624.10
B. Required effort (Line A.2 times 90%)			1,324,484.86	9,561.69

C. Current year expenditures (Line I.E and Line II.B)	2,613,226.36	23,056.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A:2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A,1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 5,989.20

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,322,407.08

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.45%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 109,132.98

2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
 (Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	842.25
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	794.19
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	110,769.42
9. Carry-Forward Adjustment (Part IV, Line F)	(65,254.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,515.32
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,312,448.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	399,794.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	141,682.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	14,400.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	18,900.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	186,323.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	175,692.81
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,249,242.32
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.41%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	1.40%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	110,769.42
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	15,031.93
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.88%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.07%) times Part III, Line B19); zero if positive	(65,254.10)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(65,254.10)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.40%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-32627.05) is applied to the current year calculation and the remainder (\$-32627.05) is deferred to one or more future years:	2.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-21751.37) is applied to the current year calculation and the remainder (\$-43502.73) is deferred to one or more future years:	2.74%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(65,254.10)

Approved indirect cost rate: 5.88%  
 Highest rate used in any program: 7.07%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3010	85,593.58	4,008.49	4.68%
62	4035	6,804.00	481.38	7.07%

Second Interim  
Projected Totals 2022-23  
Technical Review Checks  
Phase - All  
Display - All Technical Checks

Siskiyou County

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

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

**IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

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

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

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

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

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

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

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery. Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7289 for Resource 3327), by fund and resource. **Passed**

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

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

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

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

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

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

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

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

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

**LCFF CALCULATOR**

137372	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
11/22/2022	Projection Date

LEA:	Northern United - Siskiyou Charter School
Projection Title:	22/23 2nd Interim
Created by:	Christine Ryan
Email:	cryan@siskiyoucoe.net
Phone:	530-331-9708

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Northern United - Siskiyou Charter School (137372)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

**( 1 ) UNIVERSAL ASSUMPTIONS**

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.72%	3.47%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51	\$ 3,198.21	\$ 3,309.19
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

**(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

Is this a non-classroom based charter school? (select from drop down list)

**NEW CHARTER SCHOOLS** New Charter School Name:  Year that charter starts operation (select from drop down list):

**(a) TRANSFER OF IN-LIEU PROPERTY TAX** Note: Charter schools should contact sponsoring district(s) for in-lieu estimate

I-4 F-6 / F-7 In-Lieu of Property Tax	45,762	46,107	78,260	78,260	78,260	78,260		
---------------------------------------	--------	--------	--------	--------	--------	--------	--	--

**(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)**

A-1.2, A-2.2, A-3.2 Enrollment (second prior year)		131						
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)	131	139						
A-1, A-2, A-3 Enrollment	139	164	159	144	124	115		
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)		111						
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)	111	112						
B-1, B-2, B-3 Unduplicated Pupil Count	112	129	97	105	88	78		
	<i>3-yr rolling percentage</i>							
Single Year Unduplicated Pupil Percentage	80.58%	78.66%	61.01%	73.16%	70.95%	67.99%	0.00%	0.00%
C-1 Unduplicated Pupil Percentage (%)	82.59%	81.11%	73.16%	70.95%	67.99%	70.89%	0.00%	0.00%

**(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location**

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3 Unduplicated Pupil Percentage (%)	70.76%	72.79%	72.34%	72.34%	72.34%	72.34%		
Unduplicated Pupil Percentage: Supplemental Grant	82.59%	81.11%	73.16%	70.95%	67.99%	70.89%	0.00%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	70.76%	72.79%	72.34%	70.95%	67.99%	70.89%	0.00%	0.00%

**(d) AVERAGE DAILY ATTENDANCE (ADA)**

ADA used for the Transitional Kindergarten Add-on ONLY:

TK								
----	--	--	--	--	--	--	--	--

ADA used for Base, Supplemental and Concentration Grant Calculations:  
Enter P2 Data - Note: Charter School ADA is always funded on current year.

B-1 Grades TK-3	23.61	23.61	39.30	24.68	21.02	21.02		
B-2 Grades 4-6	25.10	25.10	25.59	22.85	22.85	22.85		
B-3 Grades 7-8	18.95	18.95	16.45	18.28	15.54	15.54		
B-4 Grades 9-12	70.86	70.86	50.27	47.53	45.70	45.70		
SUBTOTAL ADA	138.52	138.52	131.61	113.34	105.11	105.11		
RATIO: ADA to Enrollment	1.00	0.84	0.83	0.79	0.85	0.91	-	-

**(e) OTHER LCFF ADJUSTMENTS**

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.  
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2 Miscellaneous Adjustments	\$	\$	\$					
-------------------------------	----	----	----	--	--	--	--	--

Northern United Siskiyou Charter School (137372) - 22/23 2nd Interim v.23.2c							11/22/2022 v.23.2c							
LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA							
LCFF ENTITLEMENT CALCULATION							LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	23.61	\$ 7,702	\$ 801	\$ 1,405	\$ 670	\$ 249,737	23.61	\$ 7,702	\$ 801	\$ 1,379	\$ 756	\$ 251,180		
Grades 4-6	25.10	7,818		1,291	616	244,109	25.10	7,818		1,268	695	245,520		
Grades 7-8	18.95	8,050		1,330	634	189,767	18.95	8,050		1,306	716	190,863		
Grades 9-12	70.86	9,329	243	1,581	754	843,757	70.86	9,329	243	1,553	851	848,633		
Subtract Necessary Small School ADA and Funding														
Total Base, Supplemental, and Concentration Grant		\$ 1,191,677	\$ 36,131	\$ 202,810	\$ 96,752	\$ 1,527,370		\$ 1,191,677	\$ 36,131	\$ 199,175	\$ 109,213	\$ 1,536,196		
NSS Allowance														
<b>TOTAL BASE</b>	<b>138.52</b>	<b>\$ 1,191,677</b>	<b>\$ 36,131</b>	<b>\$ 202,810</b>	<b>\$ 96,752</b>	<b>\$ 1,527,370</b>	<b>138.52</b>	<b>\$ 1,191,677</b>	<b>\$ 36,131</b>	<b>\$ 199,175</b>	<b>\$ 109,213</b>	<b>\$ 1,536,196</b>		
<b>ADD ONS:</b>														
Targeted Instructional Improvement Block Grant						\$ -						\$ -		
Home-to-School Transportation (COLA added commencing 2023-24)						-						-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-		
Transitional Kindergarten (Commencing 2022-23)						-						-		
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>														
<b>LCFF ENTITLEMENT</b>						<b>\$ 1,527,370</b>						<b>\$ 1,536,196</b>		
<b>STATE AID CALCULATION</b>														
Miscellaneous Adjustments						-						-		
Adjusted LCFF Entitlement						1,527,370						1,536,196		
Local Revenue (including RDA)						(45,762)						(46,107)		
Gross State Aid						\$ 1,481,608						\$ 1,490,089		
<b>MINIMUM STATE AID CALCULATION</b>														
2012-13 RL/Charter Gen BG adjusted for ADA			<u>12-13 Rate</u>	<u>2019-20 ADA</u>		N/A		<u>12-13 Rate</u>	<u>2020-21 ADA</u>			N/A		
2012-13 NSS Allowance (deficit)			\$ -	138.52		\$ -		\$ -	138.52			\$ -		
Minimum State Aid Adjustments			\$ -			-		\$ -				-		
Less Current Year Property Taxes/In-Lieu						(45,762)						(46,107)		
Subtotal State Aid for Historical RL/Charter General BG						-						-		
Categorical funding from 2012-13 net of fair share reduction						-						-		
Charter School Categorical Block Grant adjusted for ADA						-						-		
Minimum State Aid Guarantee Before Proration Factor						-						-		
Proration Factor						-						-		
Minimum State Aid Guarantee						\$ -						\$ 0.00%		
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>														
LCFF Entitlement						1,527,370						1,536,196		
Minimum State Aid plus Property Taxes including RDA						45,762						46,107		
Offset						-						-		
Minimum State Aid Prior to Offset						-						-		
Total Minimum State Aid with Offset						-						-		
<b>GROSS STATE AID</b>						<b>\$ 1,481,608</b>						<b>\$ 1,490,089</b>		
<b>ADDITIONAL STATE AID</b>						<b>\$ -</b>						<b>\$ -</b>		
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 1,527,370</b>						<b>\$ 1,536,196</b>		
Change Over Prior Year								0.58%	8,826					
LCFF Entitlement Per ADA						\$ 11,026						11,090		
Per-ADA Change Over Prior Year								0.58%	64					
Basic Aid Status (school districts only)														
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>														
State Aid						2019-20			Increase			2020-21		
Education Protection Account						\$ 1,453,904		0.58%	8,481			\$ 1,462,385		
Property Taxes Net of In-Lieu Transfers						27,704						27,704		
Charter In-Lieu Taxes						45,762		0.00%	-			-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 1,527,370		0.75%	345			46,107		
								0.58%	8,826			\$ 1,536,196		

Northern United - Siskiyou Charter School (157572) - 22/23 2nd Interim   v.23.2c							PY1   v.23.2c		11/22/2022		CY	
LOCAL CONTROL FUNDING FORMULA							2021-22		2021-22		2022-23	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	5.07%		0.00%		73.16%	72.34%	13.26%		0.00%		70.95%	70.95%
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	47.31	\$ 8,093	\$ 842	\$ 1,307	\$ 1,007	\$ 532,211	24.68	\$ 9,166	\$ 953	\$ 1,436	\$ 1,049	\$ 311,066
Grades 4-6	30.81	8,215		1,202	926	318,665	22.85	9,304		1,320	965	264,804
Grades 7-8	19.80	8,458		1,238	953	210,847	18.28	9,580		1,359	993	218,128
Grades 9-12	60.52	9,802	255	1,472	1,134	766,309	47.53	11,102	289	1,616	1,181	674,372
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant		\$ 1,396,669	\$ 55,268	\$ 212,448	\$ 163,647	\$ 1,828,032		\$ 1,141,613	\$ 97,256	\$ 167,282	\$ 122,219	\$ 1,468,370
NSS Allowance												
<b>TOTAL BASE</b>	<b>158.44</b>	<b>\$ 1,396,669</b>	<b>\$ 55,268</b>	<b>\$ 212,448</b>	<b>\$ 163,647</b>	<b>\$ 1,828,032</b>	<b>113.34</b>	<b>\$ 1,141,613</b>	<b>\$ 97,256</b>	<b>\$ 167,282</b>	<b>\$ 122,219</b>	<b>\$ 1,468,370</b>
<b>ADD ONS:</b>												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)												
Small School District Bus Replacement Program (COLA added commencing 2023-24)												
Transitional Kindergarten (Commencing 2022-23)												
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>												
<b>LCFF ENTITLEMENT</b>						<b>\$ 1,828,032</b>						<b>\$ 1,468,370</b>
<b>STATE AID CALCULATION</b>												
Miscellaneous Adjustments												
Adjusted LCFF Entitlement						1,828,032						1,468,370
Local Revenue (including RDA)						(78,260)						(78,260)
Gross State Aid						\$ 1,749,772						\$ 1,390,110
<b>MINIMUM STATE AID CALCULATION</b>												
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2021-22 ADA		N/A		12-13 Rate	2022-23 ADA			N/A
2012-13 NSS Allowance (deficit)			\$ -	158.44		\$ -		\$ -	113.34			\$ -
Minimum State Aid Adjustments			\$ -									
Less Current Year Property Taxes/In-Lieu						(78,260)						(78,260)
Subtotal State Aid for Historical RL/Charter General BG												
Categorical funding from 2012-13 net of fair share reduction												
Charter School Categorical Block Grant adjusted for ADA												
Minimum State Aid Guarantee Before Proration Factor												
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ -						\$ -
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>												
LCFF Entitlement						1,828,032						1,468,370
Minimum State Aid plus Property Taxes including RDA						78,260						78,260
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
<b>GROSS STATE AID</b>						<b>\$ 1,749,772</b>						<b>\$ 1,390,110</b>
<b>ADDITIONAL STATE AID</b>						<b>\$ -</b>						<b>\$ -</b>
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 1,828,032</b>						<b>\$ 1,468,370</b>
Change Over Prior Year			19.00%	291,836				-19.67%	(359,662)			12,955
LCFF Entitlement Per ADA						11,538						
Per-ADA Change Over Prior Year			4.04%	448				12.28%	1,417			
Basic Aid Status (school districts only)												
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
State Aid			17.49%	Increase 255,699		\$ 1,718,084		-20.41%	Increase (350,642)			\$ 1,367,442
Education Protection Account						31,688						22,668
Property Taxes Net of In-Lieu Transfers			0.00%					0.00%				
Charter In-Lieu Taxes			69.74%	32,153		78,260		0.00%				78,260
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			18.74%	287,852		\$ 1,828,032		-19.18%	(350,642)			\$ 1,468,370

Northern United - Siskiyou Charter School (137372) - 22/23 2nd Interim		v.23.2c		CY1		v.23.2c		CY2				
LOCAL CONTROL FUNDING FORMULA				2023-24		2024-25						
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	5.38%		0.00%		67.99%	67.99%	4.02%		0.00%		70.89%	70.89%
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	21.02	\$ 9,659	\$ 1,005	\$ 1,450	\$ 900	\$ 273,565	21.02	\$ 10,047	\$ 1,045	\$ 1,573	\$ 1,146	\$ 290,292
Grades 4-6	22.85	9,805		1,333	828	273,427	22.85	10,199		1,446	1,053	290,158
Grades 7-8	15.54	10,095		1,373	852	191,454	15.54	10,501		1,489	1,085	209,177
Grades 9-12	45.70	11,699	304	1,632	1,013	669,443	45.70	12,169	316	1,770	1,290	710,391
Subtract Necessary Small School ADA and Funding												
<b>Total Base, Supplemental, and Concentration Grant</b>		<b>\$ 1,118,596</b>	<b>\$ 35,018</b>	<b>\$ 156,869</b>	<b>\$ 97,406</b>	<b>\$ 1,407,889</b>		<b>\$ 1,163,544</b>	<b>\$ 36,408</b>	<b>\$ 170,129</b>	<b>\$ 123,937</b>	<b>\$ 1,494,018</b>
NSS Allowance												
<b>TOTAL BASE</b>	<b>105.11</b>	<b>\$ 1,118,596</b>	<b>\$ 35,018</b>	<b>\$ 156,869</b>	<b>\$ 97,406</b>	<b>\$ 1,407,889</b>	<b>105.11</b>	<b>\$ 1,163,544</b>	<b>\$ 36,408</b>	<b>\$ 170,129</b>	<b>\$ 123,937</b>	<b>\$ 1,494,018</b>
<b>ADD ONS:</b>												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)						-						-
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)						-						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-						-
<b>LCFF ENTITLEMENT</b>						<b>\$ 1,407,889</b>						<b>\$ 1,494,018</b>
<b>STATE AID CALCULATION</b>												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						1,407,889						1,494,018
Local Revenue (including RDA)						(78,260)						(78,260)
Gross State Aid						<b>\$ 1,329,629</b>						<b>\$ 1,415,758</b>
<b>MINIMUM STATE AID CALCULATION</b>												
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2023-24 ADA		N/A		12-13 Rate	2024-25 ADA			N/A
2012-13 NSS Allowance (deficit)			\$ -	105.11		\$ -		\$ -	105.11			\$ -
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(78,260)						(78,260)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						-						-
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						-						-
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ -						\$ -
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>												
LCFF Entitlement						1,407,889						1,494,018
Minimum State Aid plus Property Taxes including RDA						78,260						78,260
Offset						-						-
Minimum State Aid Prior to Offset						-						-
<b>Total Minimum State Aid with Offset</b>						-						-
<b>GROSS STATE AID</b>						<b>\$ 1,329,629</b>						<b>\$ 1,415,758</b>
<b>ADDITIONAL STATE AID</b>						\$ -						\$ -
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 1,407,889</b>						<b>\$ 1,494,018</b>
Change Over Prior Year			-4.12%	(60,481)				6.12%	86,129			
LCFF Entitlement Per ADA						13,394						14,214
Per-ADA Change Over Prior Year			3.39%	439				6.12%	820			
Basic Aid Status (school districts only)						-						-
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
State Aid			-4.30%	Increase (58,835)		\$ 1,308,607		6.58%	Increase 86,129			\$ 1,394,736
Education Protection Account						21,022						21,022
Property Taxes Net of In-Lieu Transfers			0.00%	-		-		0.00%	-			-
Charter In-Lieu Taxes			0.00%	-		78,260		0.00%	-			78,260
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>			<b>-4.01%</b>	<b>(58,835)</b>		<b>\$ 1,407,889</b>		<b>6.12%</b>	<b>86,129</b>			<b>\$ 1,494,018</b>

Northern United - Siskiyou Charter School (137372) 22/23 2nd Interim   23-26						CY3   23-26						CY4   26-27					
LOCAL CONTROL FUNDING FORMULA																	
LCFF ENTITLEMENT CALCULATION																	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage						
	3.72%		0.00%		0.00%	0.00%	3.47%		0.00%		0.00%	0.00%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total					
Grades TK-3	-	\$ 10,421	\$ 1,084	\$ -	\$ -	\$ -	-	\$ 10,783	\$ 1,121	\$ -	\$ -	\$ -					
Grades 4-6	-	10,578		-	-	-	-	10,945		-	-	-					
Grades 7-8	-	10,892		-	-	-	-	11,270		-	-	-					
Grades 9-12	-	12,622	328	-	-	-	-	13,060	340	-	-	-					
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -					
<b>NSS Allowance</b>		-	-	-	-	-		-	-	-	-	-					
<b>TOTAL BASE</b>		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -					
<b>ADD ONS:</b>																	
Targeted Instructional Improvement Block Grant						\$ -						\$ -					
Home-to-School Transportation (COLA added commencing 2023-24)						-						-					
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-					
Transitional Kindergarten (commencing 2022-23)						-						-					
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						\$ -						\$ -					
<b>LCFF ENTITLEMENT</b>						\$ -						\$ -					
<b>STATE AID CALCULATION</b>																	
Miscellaneous Adjustments						-						-					
Adjusted LCFF Entitlement						-						-					
Local Revenue (including RDA)						-						-					
Gross State Aid						\$ -						\$ -					
<b>MINIMUM STATE AID CALCULATION</b>																	
2012-13 RL/Charter Gen BG adjusted for ADA			<u>12-13 Rate</u>	<u>2025-26 ADA</u>		\$ -		<u>12-13 Rate</u>	<u>2026-27 ADA</u>			\$ -					
2012-13 NSS Allowance (deficit)						-						-					
Minimum State Aid Adjustments						-						-					
Less Current Year Property Taxes/In-Lieu						-						-					
Subtotal State Aid for Historical RL/Charter General BG						-						-					
Categorical funding from 2012-13 net of fair share reduction						-						-					
Charter School Categorical Block Grant adjusted for ADA						-						-					
Minimum State Aid Guarantee Before Proration Factor						-						-					
Proration Factor						0.00%						0.00%					
Minimum State Aid Guarantee						\$ -						\$ -					
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																	
LCFF Entitlement						-						-					
Minimum State Aid plus Property Taxes including RDA						-						-					
Offset						-						-					
Minimum State Aid Prior to Offset						-						-					
Total Minimum State Aid with Offset						-						-					
<b>GROSS STATE AID</b>						\$ -						\$ -					
<b>ADDITIONAL STATE AID</b>						\$ -						\$ -					
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ -						\$ -					
Change Over Prior Year						-100.00%	(1,494,018)					0.00%					
LCFF Entitlement Per ADA						-						-					
Per-ADA Change Over Prior Year						-100.00%	(14,214)					0.00%					
Basic Aid Status (school districts only)						-						-					
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																	
State Aid						-100.00%	(1,394,736)					0.00%					
Education Protection Account						-						-					
Property Taxes Net of In-Lieu Transfers						0.00%	-					0.00%					
Charter In-Lieu Taxes						-100.00%	(78,260)					0.00%					
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>						-98.59%	(1,472,996)					0.00%					

Charts and Graphs

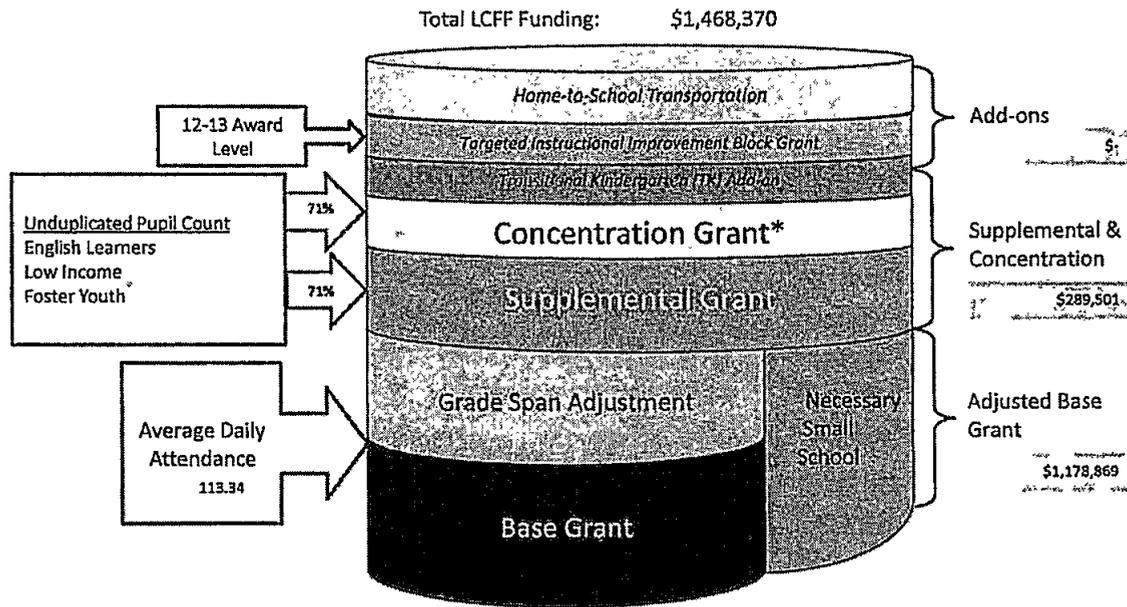
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for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

2022-23

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

Components of LCFF Entitlement

	2022-23		
Base Grant	\$ 1,141,613	113.34 ADA	
Grade Span Adjustment	\$ 37,256	1,178,869 Adjusted Base Grant	
Supplemental Grant	\$ 167,282 71%		
Concentration Grant	\$ 122,219 71%	\$ 289,501 Supplemental & Concentration	
Add-ons: Targeted Instructional Improvement Block Grant	\$ -		
Add-ons: Home-to-School Transportation	\$ -		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ - Add-ons	
Add-ons: Transitional Kindergarten	\$ -		
<b>Total</b>	<b>\$ 1,468,370</b>	<b>\$ 1,468,370</b>	



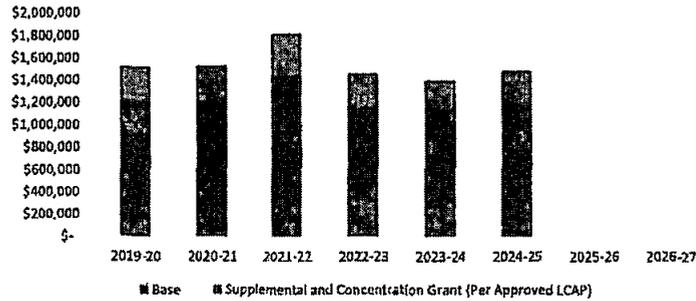
\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Northern United - Siskiyou Charter School (137372) - 22/23 2nd Interim

Charts and Graphs

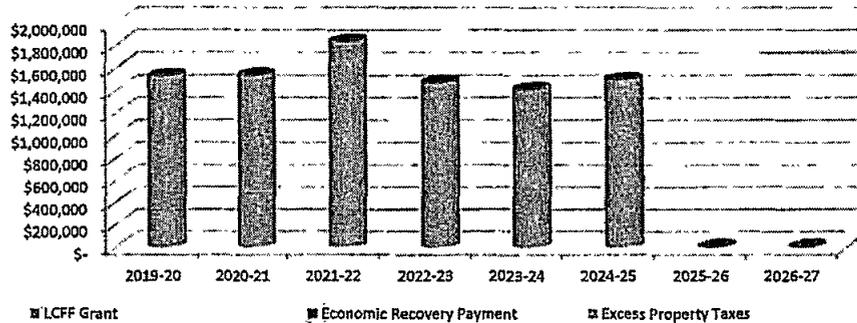
Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 1,227,808	\$ 1,227,808	\$ 1,451,937	\$ 1,178,869	\$ 1,153,614	\$ 1,199,952	\$ -	\$ -	
Supplemental and Concentration Grant (Per Approved LCAP)	299,562	308,388	378,095	289,501	254,275	294,066	-	-	
<b>Total</b>	<b>\$ 1,527,370</b>	<b>\$ 1,536,196</b>	<b>\$ 1,828,032</b>	<b>\$ 1,468,370</b>	<b>\$ 1,407,889</b>	<b>\$ 1,494,018</b>	<b>\$ -</b>	<b>\$ -</b>	

Base vs. Supplemental/Concentration Allocation



Funding Sources								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 1,527,370	\$ 1,536,196	\$ 1,828,032	\$ 1,468,370	\$ 1,407,889	\$ 1,494,018	\$ -	\$ -
<b>Total General Purpose Funding</b>	<b>\$ 1,527,370</b>	<b>\$ 1,536,196</b>	<b>\$ 1,828,032</b>	<b>\$ 1,468,370</b>	<b>\$ 1,407,889</b>	<b>\$ 1,494,018</b>	<b>\$ -</b>	<b>\$ -</b>

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

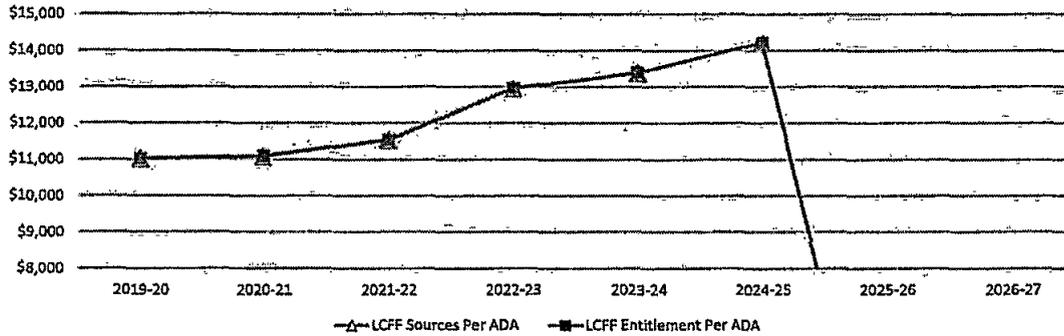


Northern United - Siskiyou Charter School (137372) - 22/23 2nd Interim

Charts and Graphs

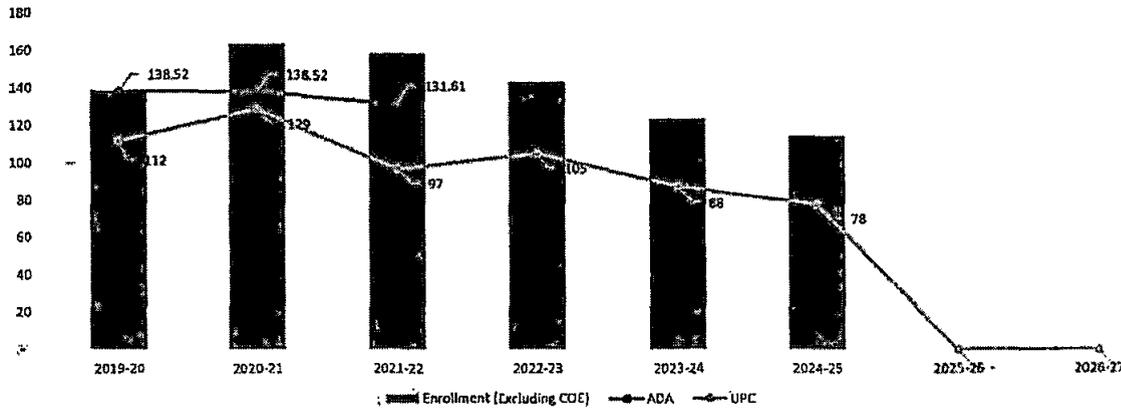
Additional State Aid to meet minimum ADA or CPA or excess LCFF

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA	138.52	138.52	158.44	113.34	105.11	105.11	-	-
LCFF Sources per ADA	\$ 11,026.35	\$ 11,090.07	\$ 11,537.69	\$ 12,955.44	\$ 13,394.43	\$ 14,213.85	\$ -	\$ -
Net Change per ADA		\$ 63.72	\$ 447.63	\$ 1,417.75	\$ 438.99	\$ 819.42	\$ (14,213.85)	\$ -
Net Percent Change		0.58%	4.04%	12.29%	3.39%	6.12%	-100.00%	0.00%
Estimated LCFF Entitlement per ADA	\$ 11,026.35	\$ 11,090.07	\$ 11,537.69	\$ 12,955.44	\$ 13,394.43	\$ 14,213.85	\$ -	\$ -
Net Change per ADA		\$ 63.72	\$ 447.63	\$ 1,417.75	\$ 438.99	\$ 819.42	\$ (14,213.85)	\$ -
Net Percent Change		0.58%	4.04%	12.29%	3.39%	6.12%	-100.00%	0.00%



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	139	164	159	144	124	115	-	-
UPC	112	129	97	105	88	78	-	-
ADA	138.52	138.52	131.61	113.34	105.11	105.11	-	-

Enrollment, ADA & UPC



ACCOUNT CLASSIFICATIONS SELECTED

FIELD RANGES SELECTED

FD RESC Y OBJT GOAL FUNC SCH LOCAL

FI RANGE

1.	62-????-?-????-????-????-??-????
2.	- - - - -
3.	- - - - -
4.	- - - - -
5.	- - - - -
6.	- - - - -
7.	- - - - -
8.	- - - - -
9.	- - - - -
10.	- - - - -

Sort/Rollup Digit: FUND\0 RESOURCE\0

Page break on field:

By details: OBJECT , ALL FIELDS (Format 3 OBJECT All flds )

Show pennies: No Suppress lines with zeros in all columns: Yes

Restricted field: 02-RESOURCE

Lines per page: 63

Blank lines between each detail: 0

80 Column mode: No

Replace Fiscal year with:

Year for Acct format: 2020

Sort detail lines by: Alpha

Include accounts? (Open/Closed/Both): Opened

Collapse Objects by file: No

	* Column 1 *	* Column 2 *	* Column 3 *	* Column 4 *	* Column 5 *	* Column 6 *	* Column 7 *
Column Title1:	1ST INTRM	** Blank **	YTD	YTD	TOTAL	REMAINING	** Blank **
Column Title2:	Budget	** Blank **	ACTUAL	ENCUMBER	** Blank **	BUDGET	** Blank **
Fiscal Year:	2023		2023	2023	2023	2023	
Data Source:	Budget Dev M:08		G Ledger	G Ledger	Calculated	Calculated	
Amount Types:	Budget		Actual-3	Actual-5	Budget	Actuals	
Print Detail:	Yes		No	No	No	No	
If Zero Print:	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks
Calc column:	None	None	None	None	3+4	1-5	None
Rest/Unr/Both:	Both		Both	Both	Both	Both	
Budget Tfrs:	None	None	None	None	None	None	None
Bud Tfrs Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
GL Trans:	None	None	None	None	None	None	None
GL Trans Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
Suppress Line:	No	No	No	No	No	No	No

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
8011	STATE AID - CURRENT YEAR						
	62-0000-0-8011-0000-0000-000-00000	1,417,498	595,316		595,316	822,182	
	15% CONCENTRATION	28,204					
	1ST INTERIM	113,806					
	22/23 45-Day Revise	272,950					
	DETAIL LINE	1,002,538					
	TOTAL:	1,417,498	595,316		595,316	822,182	
8290	ALL OTHER FEDERAL REVENUES						
	62-0000-0-8290-0000-0000-000-00000	22,133				22,133	
	2ND INTERIM	22,133					
	TOTAL:	22,133				22,133	
8550	MANDATED COST REIMBURSEMENTS						
	62-0000-0-8550-0000-0000-000-00000	4,550	3,657		3,657	893	
	BUDGET DEVELOPMENT	4,550					
	TOTAL:	4,550	3,657		3,657	893	
8590	ALL OTHER STATE REVENUES						
	62-0000-0-8590-0000-0000-000-00000		105		105	105-	
	TOTAL:		105		105	105-	
8660	INTEREST						
	62-0000-0-8660-0000-0000-000-00000	5,000	2,655		2,655	2,345	
	DETAIL LINE	5,000					
	TOTAL:	5,000	2,655		2,655	2,345	
8699	ALL OTHER LOCAL REVENUES						
	62-0000-0-8699-0000-0000-000-00000	25,521				25,521	
	Forest Reserve	25,521					
	62-0000-0-8699-0000-2700-000-00000	2,000	532		532	1,468	
	E-rate	2,000					
	62-0000-0-8699-0000-7200-000-00000	1,000	228		228	772	
	E-rate	1,000					
	62-0000-0-8699-1110-1000-000-00000	1,500	1,774		1,774	274-	
	E-rate	1,500					
	TOTAL:	30,021	2,534		2,534	27,487	
8980	CONTRIBUTIONS FR UNRESTR REV						
	62-0000-0-8980-0000-0000-000-00000	624,961-				624,961-	
	3010	24,136-					
	6500	142,631-					
	RS 0001	429,509-					
	RS 4035	481-					
	TO 0053 15% CONCENTRATION	28,204-					
	TOTAL:	624,961-				624,961-	
	TOTAL: 8xxx	854,242	604,267		604,267	249,975	
1100	CERTIFICATED TEACHERS SALARIES						

FUND :62 CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT	
	2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-0000-0-1100-1110-1000-000-00000	149,193	85,011	50,933	135,943	13,250
2ND INTERIM	47,523				
Allen, C LCAP 2.4	44,680				
Fryling, LCAP 2.9	31,775				
Miller	25,215				
TOTAL:	149,193	85,011	50,933	135,943	13,250
1300 CERTIFICATED SUPERV & ADM SAL					
62-0000-0-1300-0000-2700-000-00000	61,047	36,693	24,354	61,047	0
2ND INTERIM	2,212				
Miller	58,835				
TOTAL:	61,047	36,693	24,354	61,047	0
TOTAL: 1xxx	210,240	121,704	75,287	196,990	13,250
2200 CLASSIFIED SUPPORT SALARIES					
62-0000-0-2200-0000-8100-000-00000	34,959	14,744	9,307	24,051	10,908
Akana,	15,552				
McDonald,	5,382				
Seiders	14,025				
TOTAL:	34,959	14,744	9,307	24,051	10,908
2400 CLERICAL/TECHNICAL/OFFICE SAL					
62-0000-0-2400-0000-2700-000-00000	99,021	57,279	41,743	99,021	0
2ND INTERIM	2,986				
De la Pedraja,	29,615				
Dillen,	9,120				
Hastert,	57,300				
TOTAL:	99,021	57,279	41,743	99,021	0
2900 OTHER CLASSIFIED SALARIES					
62-0000-0-2900-1110-1000-000-00000	90,783	4,352		4,352	86,431
Clause, E	40,887				
Dillen,	2,376				
Moore,	47,520				
TOTAL:	90,783	4,352		4,352	86,431
TOTAL: 2xxx	224,763	76,375	51,049	127,424	97,339
3101 STRS CERTIFICATED					
62-0000-0-3101-0000-2700-000-00000	11,607	6,956	4,652	11,608	0
*Miller	11,237				
2ND INTERIM	370				
62-0000-0-3101-1110-1000-000-00000	19,419	13,773	9,227	23,000	3,581-
*Allen, C LCAP 2.4	8,534				
*Fryling, LCAP 2.	6,069				
*Miller	4,816				
TOTAL:	31,026	20,729	13,878	34,607	3,581-
3102 STRS CLASSIFIED					

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT		CALC: 3+4	CALC: 1-5
		2022-2023		2022-2023	2022-2023	2022-2023		2022-2023	2022-2023
		1ST INTRM		YTD	YTD	YTD		TOTAL	REMAINING
		Budget		ACTUAL	ENCUMBER				BUDGET
62-0000-0-3102-1110-1000-000-00000				64-				64-	64
TOTAL:				64-				64-	64
3201	PERS CERTIFICATED								
62-0000-0-3201-1110-1000-000-00000		515		515				515	0
2ND INTERIM		515							
TOTAL:		515		515				515	0
3202	PERS CLASSIFIED								
62-0000-0-3202-0000-2700-000-00000		24,364		12,296		9,152		21,448	2,916
*De la Pedraja,		7,513							
*Dillen,		2,314							
*Hastert,		14,537							
62-0000-0-3202-0000-8100-000-00000		8,869							8,869
*Akana,		3,946							
*McDonald,		1,365							
*Seiders		3,558							
62-0000-0-3202-1110-1000-000-00000		23,032		983				983	22,048
*Clause, E		10,373							
*Dillen,		603							
*Moore,		12,056							
TOTAL:		56,265		13,279		9,152		22,431	33,834
3301	SOCIAL SECURITY CERTIFICATED								
62-0000-0-3301-1110-1000-000-00000		152		152				152	0
2ND INTERIM		152							
TOTAL:		152		152				152	0
3302	SOCIAL SECURITY CLASSIFIED								
62-0000-0-3302-0000-2700-000-00000		5,954		3,521		2,588		6,109	155-
*De la Pedraja,		1,836							
*Dillen,		565							
*Hastert,		3,553							
62-0000-0-3302-0000-8100-000-00000		2,167		914		577		1,491	676
*Akana,		964							
*McDonald,		334							
*Seiders		870							
62-0000-0-3302-1110-1000-000-00000		5,629		270				270	5,359
*Clause, E		2,535							
*Dillen,		147							
*Moore,		2,946							
TOTAL:		13,750		4,705		3,165		7,870	5,880
3311	MEDICARE - CERTIFICATED								
62-0000-0-3311-0000-2700-000-00000		853		532		353		885	32-
*Miller		853							
62-0000-0-3311-1110-1000-000-00000		1,474		1,191		739		1,930	456-
*Allen, C LCAP 2.4		648							
*Fryling, LCAP 2.		461							
*Miller		366							

FUND :62 CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT	
	2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
TOTAL:	2,327	1,724	1,092	2,815	488-
3312 MEDICARE - CLASSIFIED					
62-0000-0-3312-0000-2700-000-00000	1,393	823	605	1,429	36-
*De la Pedraja,	429				
*Dillen,	132				
*Hastert,	831				
62-0000-0-3312-0000-8100-000-00000	507	214	135	349	158
*Akana,	226				
*McDonald,	78				
*Seiders	203				
62-0000-0-3312-1110-1000-000-00000	1,316	63		63	1,253
*Clause, E	593				
*Dillen,	34				
*Moore,	689				
TOTAL:	3,216	1,100	740	1,841	1,375
3401 HEALTH & WELFARE CERTIFICATED					
62-0000-0-3401-0000-2700-000-00000	18,714	5,355	3,896	9,250	9,464
Miller	12,272				
Rinehart, Learning Record Chkr	4,324				
Rybeck-Davis	2,118				
62-0000-0-3401-0000-7200-000-00000	4,236				4,236
Lovett, Director	4,236				
62-0000-0-3401-1110-1000-000-00000	28,051	15,146	14,525	29,671	1,620-
Allen, C	14,026				
Fryling,	8,766				
Miller	5,260				
TOTAL:	51,001	20,501	18,420	38,921	12,080
3402 HEALTH & WELFARE CLASSIFIED					
62-0000-0-3402-0000-2700-000-00000	35,285	10,082	7,305	17,387	17,898
Hastert,	17,532				
Kennedy, Registrar	5,260				
Lindaur, Registrar Tech	4,324				
Marchyok,	7,206				
Speck, Director of Personnel	964				
62-0000-0-3402-0000-3700-000-00000	2,891				2,891
Armstrong, Food Service Coor	2,891				
62-0000-0-3402-0000-7200-000-00000	1,753				1,753
Picconi,	1,753				
62-0000-0-3402-1110-1000-000-00000	964				964
Diyarza, SGI/Tutor	964				
62-0000-0-3402-1110-2420-000-00000	3,506				3,506
Mueller, Director of IT	3,506				
TOTAL:	44,399	10,082	7,305	17,387	27,012
3501 UNEMPLOYMENT - CERTIFICATED					
62-0000-0-3501-0000-2700-000-00000	294	183	122	305	11-
*Miller	294				

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:0000	NO REPORTING REQUIREMENT		CALC: 3+4	CALC: 1-5
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	2022-2023 TOTAL	2022-2023 REMAINING BUDGET	
62-0000-0-3501-1110-1000-000-00000		508	411	241	652	143-	
	*Allen, C LCAP 2.4	223					
	*Fryling, LCAP 2.	159					
	*Miller	126					
	TOTAL:	803	594	362	957	154-	
3502	UNEMPLOYMENT - CLASSIFIED						
62-0000-0-3502-0000-2700-000-00000		480	284	206	490	10-	
	*De la Pedraja,	148					
	*Dillen,	46					
	*Hastert,	287					
62-0000-0-3502-0000-8100-000-00000		175	74	47	120	55	
	*Akana,	78					
	*McDonald,	27					
	*Seiders	70					
62-0000-0-3502-1110-1000-000-00000		454	22		22	432	
	*Clause, E	204					
	*Dillen,	12					
	*Moore,	238					
	TOTAL:	1,109	380	253	632	477	
3601	WORKERS COMP - CERTIFICATED						
62-0000-0-3601-0000-2700-000-00000		400	291	166	457	57-	
	*Miller	400					
62-0000-0-3601-1110-1000-000-00000		691	621	343	963	272-	
	*Allen, C LCAP 2.4	304					
	*Fryling, LCAP 2.	216					
	*Miller	171					
	TOTAL:	1,091	912	508	1,420	328-	
3602	WORKERS COMP - CLASSIFIED						
62-0000-0-3602-0000-2700-000-00000		653	440	283	723	70-	
	*De la Pedraja,	201					
	*Dillen,	62					
	*Hastert,	390					
62-0000-0-3602-0000-8100-000-00000		238	113	63	176	62	
	*Akana,	106					
	*McDonald,	37					
	*Seiders	95					
62-0000-0-3602-1110-1000-000-00000		617	43		43	575	
	*Clause, E	278					
	*Dillen,	16					
	*Moore,	323					
	TOTAL:	1,508	595	346	942	566	
	TOTAL: 3xxx	207,162	75,205	55,222	130,426	76,736	
4300	SUPPLIES						
62-0000-0-4300-0000-2700-000-00000		6,000	3,758	488	4,246	1,754	
	1ST INTERIM	3,000					

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:0000	NO REPORTING REQUIREMENT			
			2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
		BUDGET DEVELOPMENT	3,000				
62-0000-0-4300-0000-3600-000-00000		BUDGET DEVELOPMENT	2,500	172		172	2,328
62-0000-0-4300-0000-3700-000-00000		DETAIL LINE	200				200
62-0000-0-4300-0000-7200-000-00000		2ND INTERIM	200	154		154	46
62-0000-0-4300-0000-8100-000-00000		1ST INTERIM	6,500	5,694	1,333	7,027	527-
62-0000-0-4300-1110-1000-000-00000		BUDGET DEVELOPMENT	4,000				
		LCAP 1.11 Planners	8,250	3,090	4,421	7,511	739
		LCAP 1.5 CHROME BOOKS	250				
		LCAP 1.5 HOT SPOTS	5,000				
		LCAP 2.9 Fuel	2,000				
		TOTAL:	1,000	12,867	6,243	19,109	4,541
4400		NON-CAPITALIZED EQUIP.	23,650				
62-0000-0-4400-0000-8100-000-00000		LCAP 2.7 Fence	28,000				28,000
		LCAP 2.7 Security	10,000				
		TOTAL:	18,000				28,000
4700		FOOD	28,000				
62-0000-0-4700-0000-3700-000-00000		1ST INTERIM	17,300	2,998	5,156	8,154	9,146
		BUDGET DEVELOPMENT	2,300				
		TOTAL:	15,000	2,998	5,156	8,154	9,146
		TOTAL: 4xxx	17,300	2,998	5,156	8,154	9,146
		TOTAL:	68,950	15,865	11,398	27,263	41,687
5200		TRAVEL & CONFERENCE					
62-0000-0-5200-0000-2700-000-00000		LCAP 1.11 BUDGET DEVELOPMENT	6,000	7,441		7,441	1,441-
62-0000-0-5200-0000-7200-000-00000		BUDGET DEVELOPMENT	6,000	2,524	4,584	7,108	2,692
		LCAP 2.2	9,800				
62-0000-0-5200-1110-1000-000-00000		BUDGET DEVELOPMENT	3,000	94		94	2,406
		BUDGET DEVELOPMENT	6,800				
62-0000-0-5200-1500-1000-000-00000		BUDGET DEVELOPMENT	2,500	300	200	500	
		BUDGET DEVELOPMENT	500				
		TOTAL:	500	10,359	4,784	15,143	3,657
5300		DUES & MEMBERSHIPS	18,800				
62-0000-0-5300-0000-2700-000-00000		2ND INTERIM	3,504	1,610		1,610	1,894
		Aplus	694				
		wASC	1,300				
62-0000-0-5300-1110-1000-000-00000		2ND INTERIM	1,510				
		2ND INTERIM	8,804				8,804
		2ND INTERIM	4,104				

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT		CALC: 3+4	CALC: 1-5
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
		1ST INTERIM	YTD	YTD	YTD	YTD	TOTAL	TOTAL	REMAINING
		Budget	ACTUAL	ENCUMBER					BUDGET
Avid Center LCAP1.11		4,700							
TOTAL:		12,308	1,610				1,610		10,698
5400	INSURANCE								
62-0000-0-5400-0000-7200-000-00000		19,635	19,636				19,636		1-
	2ND INTERIM	12,365-							
	BUDGET DEVELOPMENT	32,000							
62-0000-0-5400-0000-8100-000-00000		19,636	19,636				19,636		1
	1ST INTERIM	19,636							
	TOTAL:	39,271	39,271				39,271		
5500	OPERATION & HOUSEKEEPING SERV								
62-0000-0-5500-0000-8100-000-00000		15,229	6,065	9,164			15,229		0
	2ND INTERIM	6,771-							
	BUDGET DEVELOPMENT	22,000							
	TOTAL:	15,229	6,065	9,164			15,229		0
5510	HEATING BUTANE, OIL								
62-0000-0-5510-0000-8100-000-00000		2,000	1,160	1,430			2,590		590-
	Propane, Keros	2,000							
	TOTAL:	2,000	1,160	1,430			2,590		590-
5520	ELECTRICITY								
62-0000-0-5520-0000-8100-000-00000		25,022	5,865	18,493			24,358		664
	1ST INTERIM	5,700							
	DETAIL LINE	4,322							
	Electricity	15,000							
	TOTAL:	25,022	5,865	18,493			24,358		664
5530	WATER&/OR SEWAGE								
62-0000-0-5530-0000-8100-000-00000		5,000	1,690	3,296			4,986		14
	1ST INTERIM	1,500							
	Water & Sewage	3,500							
	TOTAL:	5,000	1,690	3,296			4,986		14
5550	DISPOSAL/GARBAGE REMOVAL								
62-0000-0-5550-0000-8100-000-00000		2,000	68	633			700		1,300
	DETAIL LINE	2,000							
	TOTAL:	2,000	68	633			700		1,300
5600	RENTALS, LEASES & REPAIRS,N.C.								
62-0000-0-5600-0000-2700-000-00000		6,623	1,335	5,088			6,423		200
	-329,514.00 False 2ND INTERIM		1,803						
	1ST INTERIM	1,820							
	30% Ray Morgan Lease	3,000							
62-0000-0-5600-0000-7200-000-00000		2,920	546	2,292			2,838		82
	1ST INTERIM	720							
	DETAIL LINE	2,200							
62-0000-0-5600-0000-8100-000-00000		220	117	43			160		60
	2ND INTERIM	120							

FUND :62 CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
DETAIL LINE		100				
62-0000-0-5600-1110-1000-000-00000		17,100	4,167	9,278	13,445	3,655
	2ND INTERIM	8,600				
	70% Ray Morgan Lease	8,500				
	TOTAL:	26,863	6,164	16,701	22,866	3,997
5612	NORTH UNITED RENT/LEASE BLDG					
62-0000-0-5612-0000-8700-000-00000		176,487	107,604	68,883	176,487	0
	1ST INTERIM	33,015				
	DETAIL LINE	2,400				
	LCAP 2.7	136,200				
	LCAP 2.7 Rent	4,872				
	TOTAL:	176,487	107,604	68,883	176,487	0
5710	TRANSFERS OF DIRECT COSTS					
62-0000-0-5710-1110-1000-000-00000		105,975				105,975
	RS 0001	105,975				
	TOTAL:	105,975				105,975
5800	PROFES'L/CONSULTG SVCS/OP EXP					
62-0000-0-5800-0000-2700-000-00000		82,056	48,826	45,913	94,739	12,683-
	Kennedy, Registrar	19,929				
	Lindaur, Registrar Tech	15,911				
	Rinehart, Learning Record Chkr	22,386				
	Rybeck-Davis	10,651				
	Speck, Director of Personnel	9,179				
	Study.com LCAP1.6	4,000				
62-0000-0-5800-0000-3130-000-00000		416		416	416	
	SARB Fees	416				
62-0000-0-5800-0000-3600-000-00000		50	48		48	2
	1ST INTERIM	50				
62-0000-0-5800-0000-3700-000-00000		22,264	12,577	12,577	25,155	2,891-
	Armstrong,	22,264				
62-0000-0-5800-0000-7200-000-00000		57,069	36,734	51,325	88,060	30,991-
	1% authorizing fee	16,713				
	Fingerprinting	1,200				
	Lovett, Director	29,977				
	Picconi,	9,179				
62-0000-0-5800-0000-7300-000-00000		11,860	5,786	6,074	11,860	
	Businesss Services	11,860				
62-0000-0-5800-0000-8100-000-00000		7,500	3,133	1,988	5,120	2,380
	LCAP 2.7	7,500				
62-0000-0-5800-1110-0000-000-00000		400-				400-
	BALANCE ENTRY	400-				
62-0000-0-5800-1110-1000-000-00000		50,449	11,212	10,414	21,626	28,823
	AP Exam LCAP 1.10	200				
	Avid Sum. Inst.LCAP 1.11	400				
	BALANCE ENTRY	400				
	Diyarza,	4,708				
	LCAP 1.2 Nation Tudor	1,000				

FUND :62 CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000 NO REPORTING REQUIREMENT		CALC: 3+4	CALC: 1-5
	2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	2022-2023 TOTAL	2022-2023 REMAINING BUDGET
LCAP 1.6 Apex	7,500				
LCAP 1.6 Star Renaca	3,200				
LCAP 1.8 Emile/Subject	3,000				
LCAP 2.8 Courtney Chase	3,348				
LCAP 2.8 Lassen Council	8,000				
LCAP 2.8 FBIS	3,000				
LCAP 2.9 SCOE Outdoor	7,200				
LCAP 3.1 Parent Square	3,290				
Misc LCAP 2.1	3,303				
School Pathways	1,200				
UC Scout Inst. Fee LCAP 1.10	700				
62-0000-0-5800-1110-2420-000-00000	17,822				17,822
Mueller, Director of IT	17,822				
62-0000-0-5800-1110-3140-000-00000	8,500	4,334	4,166	8,500	
SCOE Nursing LCAP 2.8	8,500				
62-0000-0-5800-1500-0000-000-00000	400				400
Bus Tickets LCAP 2.9	400				
TOTAL:	257,986	122,650	132,874	255,524	2,462
5801 LEGAL FEES					
62-0000-0-5801-0000-7100-000-00000	14,400	727	11,446	12,173	2,227
1ST INTERIM	5,000				
DETAIL LINE	6,400				
Legal	3,000				
TOTAL:	14,400	727	11,446	12,173	2,227
5830 AUDIT FEES					
62-0000-0-5830-0000-7191-000-00000	18,900	10,150	7,980	18,130	770
1ST INTERIM	2,000				
Audit	13,000				
DETAIL LINE	3,900				
TOTAL:	18,900	10,150	7,980	18,130	770
5912 COMMUN - INTERNET SVCS/LINES					
62-0000-0-5912-0000-2700-000-00000	1,500	1,500		1,500	
1ST INTERIM	265				
DETAIL LINE	1,235				
62-0000-0-5912-0000-7200-000-00000	60				60
DETAIL LINE	60				
62-0000-0-5912-1110-1000-000-00000	13,502				13,502
Cow	2,200				
Jive Phone	6,500				
LCAP 1.4	3,802				
LCAP 1.4 Hot spot data	1,000				
TOTAL:	15,062	1,500		1,500	13,562
5922 COMMUNICATION - TELEPHONE SVCS					
62-0000-0-5922-0000-2700-000-00000	4,530	616	2,449	3,065	1,465
Yreka Cal Ore.	4,530				
62-0000-0-5922-0000-7200-000-00000	1,600	264	1,050	1,313	287

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0000		NO REPORTING REQUIREMENT	
		2022-2023	2022-2023	2022-2023	CALC: 3+4	CALC: 1-5	
		1ST INTRM	YTD	YTD	2022-2023	2022-2023	
		Budget	ACTUAL	ENCUMBER	TOTAL	REMAINING	BUDGET
DETAIL LINE		1,600					
62-0000-0-5922-1110-1000-000-00000		11,075	2,403	8,589	10,992	83	
1ST INTERIM		3,675					
BUDGET DEVELOPMENT		7,400					
TOTAL:		17,205	3,282	12,088	15,370	1,835	
5930 COMMUNICATION - POSTAGE/METER							
62-0000-0-5930-0000-2700-000-00000		200	63	117	180	20	
1ST INTERIM		100					
DETAIL LINE		100					
62-0000-0-5930-1110-1000-000-00000		500	146	274	420	80	
LCAP 3.1		250					
Postage		250					
TOTAL:		700	209	391	600	100	
TOTAL: 5xxx		753,208	318,374	288,162	606,536	146,672	
*SUB-TOTAL:1000-5999		1,464,324	607,522	481,118	1,088,640	375,684	
7142 OTH TUIT,EXC CST PMT TO COE							
62-0000-0-7142-5001-9200-000-00000		5,340				5,340	
Sp Ed Admin BB		5,340					
62-0000-0-7142-5760-9200-000-00000		6,845				6,845	
SE Non Pub BB		6,166					
SE Trans Equipment BB		679					
TOTAL:		12,185				12,185	
7310 TRANSFERS OF INDIRECT COSTS							
62-0000-0-7310-0000-7210-000-00000		4,490-				4,490-	
DETAIL LINE		4,490-					
TOTAL:		4,490-				4,490-	
TOTAL: 7xxx		7,695				7,695	
*SUB-TOTAL:1000-7999		1,472,019	607,522	481,118	1,088,640	383,379	

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0001		PRESACS	
8980 CONTRIBUTIONS FR UNRESTR REV							
62-0001-0-8980-0000-0000-000-00000		429,508				429,508	
1ST INTERIM		107,071					
2ND INTERIM		26,307					
BALANCE ENTRY		296,130					
TOTAL:		429,508				429,508	
TOTAL: 8xxx		429,508				429,508	
1100 CERTIFICATED TEACHERS SALARIES							
62-0001-0-1100-1110-1000-000-00000		180,495	102,640	112,767	215,407	34,912-	

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:0001	PRESACS	CALC: 3+4	CALC: 1-5
			2022-2023	2022-2023	2022-2023	2022-2023
			1ST INTRM	YTD	YTD	TOTAL
			Budget	ACTUAL	ENCUMBER	REMAINING
						BUDGET
		Allen, C	11,170			
		Allen, D	35,250			
		Andras,	9,800			
		Dove,	49,000			
		Fryling,	31,775			
		Jimenez Rojas,	18,000			
		Marchyok,	25,500			
		TOTAL:	180,495	102,640	112,767	34,912-
		TOTAL: 1xxx	180,495	102,640	112,767	34,912-
3101		STRS CERTIFICATED				
		62-0001-0-3101-1110-1000-000-00000	34,475	16,161	14,922	3,392
		*Allen, C	2,133			
		*Allen, D	6,733			
		*Andras,	1,872			
		*Dove,	9,359			
		*Fryling,	6,069			
		*Jimenez Rojas,	3,438			
		*Marchyok,	4,871			
		TOTAL:	34,475	16,161	14,922	3,392
3201		PERS CERTIFICATED				
		62-0001-0-3201-1110-1000-000-00000		4,471	4,471	8,943-
		TOTAL:		4,471	4,471	8,943-
3301		SOCIAL SECURITY CERTIFICATED				
		62-0001-0-3301-1110-1000-000-00000		1,651	1,651	3,302-
		TOTAL:		1,651	1,651	3,302-
3311		MEDICARE - CERTIFICATED				
		62-0001-0-3311-1110-1000-000-00000	2,617	1,495	1,635	513-
		*Allen, C	162			
		*Allen, D	511			
		*Andras,	142			
		*Dove,	711			
		*Fryling,	461			
		*Jimenez Rojas,	261			
		*Marchyok,	370			
		TOTAL:	2,617	1,495	1,635	513-
3401		HEALTH & WELFARE CERTIFICATED				
		62-0001-0-3401-1110-1000-000-00000	47,824	29,936	36,393	18,504-
		Allen, C	3,506			
		Allen, D	7,227			
		Andras,	3,506			
		Dove,	9,636			
		Fryling,	8,766			
		Kerr, Counselor	964			
		Marchyok,	7,206			

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0001		PRESACS	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
Nakoa, Counselor, PPS LCAP1.9		7,013					
TOTAL:		47,824	29,936	36,393	66,328	18,504-	
3501	UNEMPLOYMENT - CERTIFICATED						
	62-0001-0-3501-1110-1000-000-00000	902	516	560	1,076	174-	
	*Allen, C	56					
	*Allen, D	176					
	*Andras,	49					
	*Dove,	245					
	*Fryling,	159					
	*Jimenez Rojas,	90					
	*Marchyok,	128					
	TOTAL:	902	516	560	1,076	174-	
3601	WORKERS COMP - CERTIFICATED						
	62-0001-0-3601-1110-1000-000-00000	1,227	720	766	1,486	258-	
	*Allen, C	76					
	*Allen, D	240					
	*Andras,	67					
	*Dove,	333					
	*Fryling,	216					
	*Jimenez Rojas,	122					
	*Marchyok,	173					
	TOTAL:	1,227	720	766	1,486	258-	
TOTAL: 3xxx		87,046	54,950	60,398	115,348	28,302-	
5710	TRANSFERS OF DIRECT COSTS						
	62-0001-0-5710-1110-1000-000-00000	105,975-				105,975-	
	DETAIL LINE	105,975-					
	TOTAL:	105,975-				105,975-	
5800	PROFES'L/CONSULTG SVCS/OP EXP						
	62-0001-0-5800-1110-3110-000-00000	93,973	25,721	26,216	51,937	42,035	
	DETAIL LINE	51,307					
	Kerr,	8,284					
	Nakoa,	34,382					
	TOTAL:	93,973	25,721	26,216	51,937	42,035	
TOTAL: 5xxx		12,002-	25,721	26,216	51,937	63,940-	
*SUB-TOTAL:1000-5999		255,539	183,311	199,381	382,692	127,154-	

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0053		ADDL 15% CONCENTRATION	
8011	STATE AID - CURRENT YEAR						
	62-0053-0-8011-0000-0000-000-00000	28,204				28,204	
	1ST INTERIM	5,237-					
	45-Day Revise	1,861					

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:0053		ADDL 15% CONCENTRATION	
		2022-2023 1ST INTRM Budget		2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
DETAIL LINE		31,580					
TOTAL:		28,204					28,204
8980	CONTRIBUTIONS FR UNRESTR REV						
	62-0053-0-8980-0000-0000-000-00000	28,204					28,204
	15% CONCENTRATION	28,204					
	TOTAL:	28,204					28,204
	TOTAL: 8xxx	56,408					56,408
FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:1100		STATE LOTTERY	
8560	STATE LOTTERY REVENUE						
	62-1100-0-8560-0000-0000-000-00000	19,268		4,359		4,359	14,909
	1ST INTERIM	1,306					
	BUDGET DEVELOPMENT	20,574					
	TOTAL:	19,268		4,359		4,359	14,909
	TOTAL: 8xxx	19,268		4,359		4,359	14,909
4100	APPRVD TEXTBKS/CORE CURRICULA						
	62-1100-0-4100-1110-1000-000-00000	25,984		8,207	2,820	11,027	14,957
	LCAP 2.6 2ND INTERIM	25,984					
	TOTAL:	25,984		8,207	2,820	11,027	14,957
4110	SOFTWARE - CURRICULA/SBE APPRV						
	62-1100-0-4110-1110-1000-000-00000	5,000					5,000
	LCAP 2.6 BUDGET DEVELOPMENT	5,000					
	TOTAL:	5,000					5,000
4300	SUPPLIES						
	62-1100-0-4300-1110-1000-000-00000	10,574		1,357		1,357	9,217
	BUDGET DEVELOPMENT	10,574					
	TOTAL:	10,574		1,357		1,357	9,217
	TOTAL: 4xxx	41,558		9,564	2,820	12,384	29,174
5800	PROFES'L/CONSULTG SVCS/OP EXP						
	62-1100-0-5800-1110-1000-000-00000	7,500		7,153		7,153	347
	1ST INTERIM	2,500					
	BUDGET DEVELOPMENT	5,000					
	TOTAL:	7,500		7,153		7,153	347
	TOTAL: 5xxx	7,500		7,153		7,153	347
	*SUB-TOTAL:1000-5999	49,058		16,717	2,820	19,537	29,521

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:1400		EDUCATION PROTECTION ACCOUNT	
8012	EPA REVENUE						

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:1400		EDUCATION PROTECTION ACCOUNT	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
62-1400-0-8012-0000-0000-0000		22,668	11,692		11,692	10,976	
1ST INTERIM		2,148					
45-Day Revise		25,253-					
BUDGET DEVELOPMENT		45,773					
TOTAL:		22,668	11,692		11,692	10,976	
8019 STATE AID - PRIOR YEAR							
62-1400-0-8019-0000-0000-0000		8,034				8,034	
1ST INTERIM		8,034					
TOTAL:		8,034				8,034	
TOTAL: Bxxx		30,702	11,692		11,692	19,010	
1100 CERTIFICATED TEACHERS SALARIES							
62-1400-0-1100-1110-1000-000-00000		22,050	12,709	11,025	23,734	1,684-	
O'Brien,		22,050					
TOTAL:		22,050	12,709	11,025	23,734	1,684-	
TOTAL: Lxxx		22,050	12,709	11,025	23,734	1,684-	
3101 STRS CERTIFICATED							
62-1400-0-3101-1110-1000-000-00000		4,212	2,192	2,106	4,298	86-	
*O'Brien,		4,212					
TOTAL:		4,212	2,192	2,106	4,298	86-	
3201 PERS CERTIFICATED							
62-1400-0-3201-1110-1000-000-00000			298		298	298-	
TOTAL:			298		298	298-	
3301 SOCIAL SECURITY CERTIFICATED							
62-1400-0-3301-1110-1000-000-00000			73		73	73-	
TOTAL:			73		73	73-	
3311 MEDICARE - CERTIFICATED							
62-1400-0-3311-1110-1000-000-00000		320	184	160	344	24-	
*O'Brien,		320					
TOTAL:		320	184	160	344	24-	
3401 HEALTH & WELFARE CERTIFICATED							
62-1400-0-3401-1110-1000-000-00000			248		248	248-	
TOTAL:			248		248	248-	
3501 UNEMPLOYMENT - CERTIFICATED							
62-1400-0-3501-1110-1000-000-00000		110	64	55	119	8-	
*O'Brien,		110					
TOTAL:		110	64	55	119	8-	
3601 WORKERS COMP - CERTIFICATED							
62-1400-0-3601-1110-1000-000-00000		150	88	75	163	13-	
*O'Brien,		150					

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:1400		EDUCATION PROTECTION ACCOUNT	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
TOTAL:		150	88	75	163	13-	
TOTAL: 3xxx		4,791	3,147	2,396	5,542	751-	
5899	UNAPPROPRIATED REVENUE						
	62-1400-0-5899-1110-1000-000-00000	2,087				2,087	
	BALANCE ENTRY	2,087				2,087	
	TOTAL:	2,087				2,087	
TOTAL: 5xxx		2,087				2,087	
*SUB-TOTAL:1000-5999		28,929	15,856	13,421	29,277	348-	

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:3010		IASA-TL I BSC GR LOW INC/NEGLE	
8290	ALL OTHER FEDERAL REVENUES						
	62-3010-0-8290-0000-0000-000-00000	65,467	12,292		12,292	53,175	
	1ST INTERIM	1,097					
	2ND INTERIM	16,298					
	BUDGET DEVELOPMENT	48,072					
	TOTAL:	65,467	12,292		12,292	53,175	
8980	CONTRIBUTIONS FR UNRESTR REV						
	62-3010-0-8980-0000-0000-000-00000	24,136				24,136	
	2ND INTERIM	8,771-					
	DETAIL LINE	32,906					
	TOTAL:	24,136				24,136	
TOTAL: 8xxx		89,602	12,292		12,292	77,310	
1100	CERTIFICATED TEACHERS SALARIES						
	62-3010-0-1100-1110-1000-000-00000	7,350	3,851	3,675	7,526	176-	
	O'Brien,	7,350					
	TOTAL:	7,350	3,851	3,675	7,526	176-	
TOTAL: 1xxx		7,350	3,851	3,675	7,526	176-	
2900	OTHER CLASSIFIED SALARIES						
	62-3010-0-2900-1110-1000-000-00000	27,318	21,557	7,588	29,145	1,827-	
	Brill,	27,318					
	TOTAL:	27,318	21,557	7,588	29,145	1,827-	
TOTAL: 2xxx		27,318	21,557	7,588	29,145	1,827-	
3101	STRS CERTIFICATED						
	62-3010-0-3101-1110-1000-000-00000	1,404	732	702	1,434	30-	
	*O'Brien,	1,404					
	TOTAL:	1,404	732	702	1,434	30-	
3202	PERS CLASSIFIED						

FUND :62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3010	IASA-TL I BSC GR LOW INC/NEGLE		CALC: 3+4	CALC: 1-5	
			2022-2023	2022-2023	2022-2023	2022-2023	
			1ST INTRM	YTD	YTD	REMAINING	
			Budget	ACTUAL	ENCUMBER	BUDGET	
						TOTAL	
62-3010-0-3202-1110-1000-000-00000	*Brill,		6,931	134		134	6,797
TOTAL:			6,931	134		134	6,797
3302 SOCIAL SECURITY CLASSIFIED							
62-3010-0-3302-1110-1000-000-00000	*Brill,		1,694	1,408	470	1,879	185-
TOTAL:			1,694	1,408	470	1,879	185-
3311 MEDICARE - CERTIFICATED							
62-3010-0-3311-1110-1000-000-00000	*O'Brien,		107	56	53	109	3-
TOTAL:			107	56	53	109	3-
3312 MEDICARE - CLASSIFIED							
62-3010-0-3312-1110-1000-000-00000	*Brill,		396	329	110	439	43-
TOTAL:			396	329	110	439	43-
3401 HEALTH & WELFARE CERTIFICATED							
62-3010-0-3401-1110-3110-000-00000	Block, LCAP 3.2		2,118				2,118
TOTAL:			2,118				2,118
3402 HEALTH & WELFARE CLASSIFIED							
62-3010-0-3402-1110-1000-000-00000	Brill,		13,657	5,757	4,698	10,455	3,202
TOTAL:			13,657	5,757	4,698	10,455	3,202
3501 UNEMPLOYMENT - CERTIFICATED							
62-3010-0-3501-1110-1000-000-00000	*O'Brien,		37	19	18	38	1-
TOTAL:			37	19	18	38	1-
3502 UNEMPLOYMENT - CLASSIFIED							
62-3010-0-3502-1110-1000-000-00000	*Brill,		137	114	38	151	15-
TOTAL:			137	114	38	151	15-
3601 WORKERS COMP - CERTIFICATED							
62-3010-0-3601-1110-1000-000-00000	*O'Brien,		50	27	25	52	2-
TOTAL:			50	27	25	52	2-
3602 WORKERS COMP - CLASSIFIED							
62-3010-0-3602-1110-1000-000-00000	*Brill,		186	166	51	218	32-
TOTAL:			186	166	51	218	32-
TOTAL: 3xxx			26,715	8,743	6,166	14,908	11,807
5800 PROFES'L/CONSULTG SVCS/OP EXP							

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3010	IASA-TL I BSC GR LOW INC/NEGLE		CALC: 3+4	CALC: 1-5
			2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
			1ST INTRM	YTD	YTD	TOTAL	REMAINING
			Budget	ACTUAL	ENCUMBER		BUDGET
62-3010-0-5800-1110-1000-000-00000			409				409
Title I set aside			409				
62-3010-0-5800-1110-3110-000-00000			8,771	5,444	5,444	10,889	2,118-
Block, School Psych LCAP 3:2			8,771				
TOTAL:			9,180	5,444	5,444	10,889	1,709-
5864 CO-OP / SCOE							
62-3010-0-5864-0000-2150-000-00000			2,250	2,250		2,250	
Co-op 50%			2,250				
TOTAL:			2,250	2,250		2,250	
5899 UNAPPROPRIATED REVENUE							
62-3010-0-5899-1150-1000-000-00000			12,781				12,781
1ST INTERIM			12,781				
TOTAL:			12,781				12,781
TOTAL: 5xxx			24,211	7,694	5,444	13,139	11,072
*SUB-TOTAL:1000-5999			85,594	41,845	22,873	64,718	20,876
7310 TRANSFERS OF INDIRECT COSTS							
62-3010-0-7310-0000-7210-000-00000			4,008				4,008
DETAIL LINE			4,008				
TOTAL:			4,008				4,008
TOTAL: 7xxx			4,008				4,008
*SUB-TOTAL:1000-7999			89,602	41,845	22,873	64,718	24,884
FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3212	ELEMENTARY SCHOOL RELIEF II			
8290 ALL OTHER FEDERAL REVENUES							
62-3212-0-8290-0000-0000-000-00000			160,258	45,527		45,527	114,731
1ST INTERIM			151,452				
2ND INTERIM			8,806				
TOTAL:			160,258	45,527		45,527	114,731
TOTAL: 8xxx			160,258	45,527		45,527	114,731
4100 APPRVD TEXTBKS/CORE CURRICULA							
62-3212-0-4100-1110-1000-000-00000			2,376	1,733	643	2,376	0
1ST INTERIM			627				
2ND INTERIM			973				
DETAIL LINE			776				
TOTAL:			2,376	1,733	643	2,376	0
4300 SUPPLIES							
62-3212-0-4300-0000-8100-000-00000			5,145	2,847	84	2,931	2,214
2ND INTERIM			5,145				

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:3212	ELEMENTARY SCHOOL RELIEF II		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-3212-0-4300-1110-1000-000-00000		17,054	14,509	2,545	17,054	0
1ST INTERIM		9,702				
2ND INTERIM		6,833				
DETAIL LINE		519				
TOTAL:		22,199	17,357	2,628	19,985	2,214
4400 NON-CAPITALIZED EQUIP.						
62-3212-0-4400-0000-8100-000-00000		2,908				2,908
2ND INTERIM		2,908				
TOTAL:		2,908				2,908
TOTAL: 4xxx		27,483	19,090	3,271	22,361	5,123
5500 OPERATION & HOUSEKEEPING SERV.						
62-3212-0-5500-0000-8100-000-00000		5,700	1,602	4,096	5,698	2
1ST INTERIM		5,700				
TOTAL:		5,700	1,602	4,096	5,698	2
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-3212-0-5800-0000-8100-000-00000		600	559		559	41
1ST INTERIM		600				
62-3212-0-5800-1110-1000-000-00000		4,080	3,793	104	3,897	183
1ST INTERIM		3,080				
2ND INTERIM		1,000				
TOTAL:		4,680	4,352	104	4,456	224
5899 UNAPPROPRIATED REVENUE						
62-3212-0-5899-1110-1000-000-00000		122,394				122,394
DETAIL LINE		122,394				
TOTAL:		122,394				122,394
TOTAL: 5xxx		132,774	5,954	4,200	10,154	122,620
*SUB-TOTAL:1000-5999		160,258	25,044	7,470	32,515	127,743

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:3213	ELEM-LEA EMER RLF III	
8290 ALL OTHER FEDERAL REVENUES					
62-3213-0-8290-0000-0000-000-00000		420,817	7,866		7,866
1ST INTERIM		289,165			
2ND INTERIM		118,948			
DEFERRED REVENUE		12,704			
TOTAL:		420,817	7,866		7,866
TOTAL: 8xxx		420,817	7,866		7,866
1100 CERTIFICATED TEACHERS SALARIES					
62-3213-0-1100-1110-1000-000-00000		146,250	21,250	29,750	51,000
Allen, D		11,750			95,250

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:3213		ELEM-LEA EMER RLF III		CALC: 3+4	CALC: 1-5
		2022-2023		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
		1ST INTRM		YTD	YTD	YTD	YTD	TOTAL	REMAINING
		Budget		ACTUAL	ENCUMBER				BUDGET
Clause		51,000							
Marchyok,		30,500							
d'Arms		53,000							
TOTAL:		146,250		21,250	29,750			51,000	95,250
TOTAL: 1xxx		146,250		21,250	29,750			51,000	95,250
3101	STRS CERTIFICATED								
62-3213-0-3101-1110-1000-000-00000		27,934		4,871	4,871			9,741	18,193
*Allen, D		2,244							
*Clause		9,741							
*Marchyok,		5,826							
*d'Arms		10,123							
TOTAL:		27,934		4,871	4,871			9,741	18,193
3311	MEDICARE - CERTIFICATED								
62-3213-0-3311-1110-1000-000-00000		2,121		308	431			740	1,381
*Allen, D		170							
*Clause		740							
*Marchyok,		442							
*d'Arms		769							
TOTAL:		2,121		308	431			740	1,381
3401	HEALTH & WELFARE CERTIFICATED								
62-3213-0-3401-1110-1000-000-00000		17,532		8,766	8,766			17,532	
Clause		17,532							
TOTAL:		17,532		8,766	8,766			17,532	
3501	UNEMPLOYMENT - CERTIFICATED								
62-3213-0-3501-1110-1000-000-00000		731		106	149			255	476
*Allen, D		59							
*Clause		255							
*Marchyok,		153							
*d'Arms		265							
TOTAL:		731		106	149			255	476
3601	WORKERS COMP - CERTIFICATED								
62-3213-0-3601-1110-1000-000-00000		995		145	202			347	648
*Allen, D		80							
*Clause		347							
*Marchyok,		207							
*d'Arms		360							
TOTAL:		995		145	202			347	648
TOTAL: 3xxx		49,312		14,195	14,419			28,614	20,698
4300	SUPPLIES								
62-3213-0-4300-0000-2700-000-00000		88							88
2ND INTERIM		88							
62-3213-0-4300-0000-8100-000-00000		1,071							1,071

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3213	ELEM-LEA EMER RLF III			
			2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
		2ND INTERIM	1,071				
		62-3213-0-4300-1110-1000-000-00000	18,835				18,835
		2ND INTERIM	18,835				
		TOTAL:	19,994				19,994
4400		NON-CAPITALIZED EQUIP.					
		62-3213-0-4400-0000-8100-000-00000	720				720
		2ND INTERIM	720				
		TOTAL:	720				720
		TOTAL: 4xxx	20,714				20,714
5200		TRAVEL & CONFERENCE					
		62-3213-0-5200-0000-2700-000-00000	3,400	550	1,943	2,493	908
		1ST INTERIM	400				
		2ND INTERIM	3,000				
		TOTAL:	3,400	550	1,943	2,493	908
5800		PROFES'L/CONSULTG SVCS/OP EXP					
		62-3213-0-5800-0000-8100-000-00000	13,000				13,000
		2ND INTERIM	13,000				
		62-3213-0-5800-1110-1000-000-00000	26,520		11,008	11,008	15,513
		2ND INTERIM	26,520				
		TOTAL:	39,520		11,008	11,008	28,513
5899		UNAPPROPRIATED REVENUE					
		62-3213-0-5899-1110-1000-000-00000	161,621				161,621
		BALANCE ENTRY	161,621				
		TOTAL:	161,621				161,621
		TOTAL: 5xxx	204,541	550	12,950	13,500	191,041
		*SUB-TOTAL:1000-5999	420,817	35,995	57,119	93,114	327,703

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3214	LEARN LOSS EMERG RELIEF III			
8290		ALL OTHER FEDERAL REVENUES					
		62-3214-0-8290-0000-0000-000-00000	34,387	1,667	.	1,667	32,720
		1ST INTERIM	259,928				
		2ND INTERIM	237,779-				
		DEFERRED REVENUE	12,238				
		TOTAL:	34,387	1,667		1,667	32,720
		TOTAL: 8xxx	34,387	1,667		1,667	32,720
1100		CERTIFICATED TEACHERS SALARIES					
		62-3214-0-1100-1110-1000-000-00000		31,225	47,250	78,475	78,475-
		TOTAL:		31,225	47,250	78,475	78,475-
		TOTAL: 1xxx		31,225	47,250	78,475	78,475-
2900		OTHER CLASSIFIED SALARIES					

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:3214		LEARN LOSS EMERG RELIEF III	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
62-3214-0-2900-1110-1000-000-00000			37,408	27,720	65,128	65,128-	
TOTAL:			37,408	27,720	65,128	65,128-	
TOTAL: 2xxx			37,408	27,720	65,128	65,128-	
3101 STRS CERTIFICATED							
62-3214-0-3101-1110-1000-000-00000			5,472	7,497	12,969	12,969-	
TOTAL:			5,472	7,497	12,969	12,969-	
3201 PERS CERTIFICATED							
62-3214-0-3201-1110-1000-000-00000			1,192	1,490	2,683	2,683-	
TOTAL:			1,192	1,490	2,683	2,683-	
3202 PERS CLASSIFIED							
62-3214-0-3202-1110-1000-000-00000			7,342	7,033	14,375	14,375-	
TOTAL:			7,342	7,033	14,375	14,375-	
3301 SOCIAL SECURITY CERTIFICATED							
62-3214-0-3301-1110-1000-000-00000			291	364	656	656-	
TOTAL:			291	364	656	656-	
3302 SOCIAL SECURITY CLASSIFIED							
62-3214-0-3302-1110-1000-000-00000			2,288	1,719	4,007	4,007-	
TOTAL:			2,288	1,719	4,007	4,007-	
3311 MEDICARE - CERTIFICATED							
62-3214-0-3311-1110-1000-000-00000			453	685	1,138	1,138-	
TOTAL:			453	685	1,138	1,138-	
3312 MEDICARE - CLASSIFIED							
62-3214-0-3312-1110-1000-000-00000			535	402	937	937-	
TOTAL:			535	402	937	937-	
3401 HEALTH & WELFARE CERTIFICATED							
62-3214-0-3401-1110-1000-000-00000		19,251	7,906	9,492	17,397	1,854	
Allen, D		2,409					
Marchyok,		7,206					
d'Arms		9,636					
TOTAL:		19,251	7,906	9,492	17,397	1,854	
3402 HEALTH & WELFARE CLASSIFIED							
62-3214-0-3402-1110-1000-000-00000		9,636	6,267	16,880	23,146	13,510-	
Moore,		9,636					
TOTAL:		9,636	6,267	16,880	23,146	13,510-	
3501 UNEMPLOYMENT - CERTIFICATED							
62-3214-0-3501-1110-1000-000-00000			156	236	392	392-	
TOTAL:			156	236	392	392-	
3502 UNEMPLOYMENT - CLASSIFIED							

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:3214	LEARN LOSS EMERG RELIEF III	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER		
62-3214-0-3502-1110-1000-000-00000			185	136	321	321-
TOTAL:			185	136	321	321-
3601 WORKERS COMP - CERTIFICATED						
62-3214-0-3601-1110-1000-000-00000			212	321	534	534-
TOTAL:			212	321	534	534-
3602 WORKERS COMP - CLASSIFIED						
62-3214-0-3602-1110-1000-000-00000			251	188	439	439-
TOTAL:			251	188	439	439-
TOTAL: 3xxx		28,887	32,551	46,442	78,993	50,106-
5300 DUES & MEMBERSHIPS						
62-3214-0-5300-1110-1000-000-00000		5,500	5,459		5,459	41
1ST INTERIM		5,500				
TOTAL:		5,500	5,459		5,459	41
TOTAL: 5xxx		5,500	5,459		5,459	41
*SUB-TOTAL:1000-5999		34,387	106,643	121,412	228,055	193,666-

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:3216	ESSER II STATE RESERVE
8290 ALL OTHER FEDERAL REVENUES				
62-3216-0-8290-0000-0000-000-00000		4,181		4,181
DEFERRED REVENUE		4,181		
TOTAL:		4,181		4,181
TOTAL: 8xxx		4,181		4,181
5899 UNAPPROPRIATED REVENUE				
62-3216-0-5899-1150-1000-000-00000		4,181		4,181
1ST INTERIM		4,181		
TOTAL:		4,181		4,181
TOTAL: 5xxx		4,181		4,181
*SUB-TOTAL:1000-5999		4,181		4,181

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:3218	ELO GRANT ESSER III
8290 ALL OTHER FEDERAL REVENUES				
62-3218-0-8290-0000-0000-000-00000		2,756		2,756
DEFERRED REVENUE		2,756		
TOTAL:		2,756		2,756
TOTAL: 8xxx		2,756		2,756
5899 UNAPPROPRIATED REVENUE				

FUND :62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3218	ELO GRANT ESSER III		
	2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-3218-0-5899-1150-1000-000-00000	2,756				2,756
1ST INTERIM	2,756				
TOTAL:	2,756				2,756
TOTAL: 5xxx	2,756				2,756
*SUB-TOTAL:1000-5999	2,756				2,756

FUND :62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:3219	ESSER III STATE RESERVE LEARN	
8290 ALL OTHER FEDERAL REVENUES				
62-3219-0-8290-0000-0000-000-00000	4,949			4,949
DEFERRED REVENUE	4,949			
TOTAL:	4,949			4,949
TOTAL: 8xxx	4,949			4,949
5899 UNAPPROPRIATED REVENUE				
62-3219-0-5899-1150-1000-000-00000	4,949			4,949
1ST INTERIM	4,949			
TOTAL:	4,949			4,949
TOTAL: 5xxx	4,949			4,949
*SUB-TOTAL:1000-5999	4,949			4,949

FUND :62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:4035	TITLE 2A, TEACHER QUALITY	
8290 ALL OTHER FEDERAL REVENUES				
62-4035-0-8290-0000-0000-000-00000	6,804			6,804
1ST INTERIM				
BUDGET DEVELOPMENT	6,804			
TOTAL:	6,804			6,804
8980 CONTRIBUTIONS FR UNRESTR REV				
62-4035-0-8980-0000-0000-000-00000	481			481
DETAIL LINE	481			
TOTAL:	481			481
TOTAL: 8xxx	7,285			7,285
5800 PROFES'L/CONSULTG SVCS/OP EXP				
62-4035-0-5800-1110-1000-000-00000	4,554		4,554	4,554
BUDGET DEVELOPMENT	4,554			
TOTAL:	4,554		4,554	4,554
5864 CO-OP / SCOE				
62-4035-0-5864-0000-2150-000-00000	2,250		2,250	2,250

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:4035	TITLE 2A, TEACHER QUALITY		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
DETAIL LINE		2,250				
TOTAL:		2,250		2,250	2,250	
TOTAL: 5xxx		6,804		6,804	6,804	
*SUB-TOTAL:1000-5999		6,804		6,804	6,804	
7310	TRANSFERS OF INDIRECT COSTS					
	62-4035-0-7310-0000-7210-000-00000	481				481
DETAIL LINE		481				
TOTAL:		481				481
TOTAL: 7xxx		481				481
*SUB-TOTAL:1000-7999		7,285		6,804	6,804	481
FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:4126	TITLE 6B,RURAL & LOW INCOME		
8290	ALL OTHER FEDERAL REVENUES					
	62-4126-0-8290-0000-0000-000-00000	9,079				9,079
	1ST INTERIM	499-				
	BUDGET DEVELOPMENT	4,230				
	DEFERRED REVENUE	5,348				
TOTAL:		9,079				9,079
TOTAL: 8xxx		9,079				9,079
5800	PROFES'L/CONSULTG SVCS/OP EXP					
	62-4126-0-5800-1110-1000-000-00000	4,230				4,230
	BUDGET DEVELOPMENT	4,230				
TOTAL:		4,230				4,230
5899	UNAPPROPRIATED REVENUE					
	62-4126-0-5899-1150-1000-000-00000	4,849				4,849
	1ST INTERIM	4,849				
TOTAL:		4,849				4,849
TOTAL: 5xxx		9,079				9,079
*SUB-TOTAL:1000-5999		9,079				9,079
FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:4127	ESEA: TITLE IV STUDENT SUPPORT		
8290	ALL OTHER FEDERAL REVENUES					
	62-4127-0-8290-0000-0000-000-00000	10,000	10,922		10,922	922-
	BUDGET DEVELOPMENT	10,000				
TOTAL:		10,000	10,922		10,922	922-
TOTAL: 8xxx		10,000	10,922		10,922	922-
5300	DUES & MEMBERSHIPS					

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:4127	ESEA: TITLE IV STUDENT SUPPORT		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-4127-0-5300-1110-1000-000-00000		5,000				5,000
BUDGET DEVELOPMENT		5,000				
TOTAL:		5,000				5,000
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-4127-0-5800-1110-1000-000-00000		5,000	4,200		4,200	800
BUDGET DEVELOPMENT		5,000				
TOTAL:		5,000	4,200		4,200	800
TOTAL: 5xxx		10,000	4,200		4,200	5,800
*SUB-TOTAL:1000-5999		10,000	4,200		4,200	5,800

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:4610	CHARTER SCHOOLS GRANTS		
8290 ALL OTHER FEDERAL REVENUES						
62-4610-0-8290-0000-0000-000-00000		25,721				25,721
DEFERRED REVENUE		25,721				
TOTAL:		25,721				25,721
TOTAL: 8xxx		25,721				25,721
5899 UNAPPROPRIATED REVENUE						
62-4610-0-5899-1150-1000-000-00000		25,721				25,721
1ST INTERIM		25,721				
TOTAL:		25,721				25,721
TOTAL: 5xxx		25,721				25,721
*SUB-TOTAL:1000-5999		25,721				25,721

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:5310	CHILD NUTRITION-SCHOOL PROGRAM		
4700 FOOD						
62-5310-0-4700-0000-3700-000-00000				648	648	648-
TOTAL:				648	648	648-
TOTAL: 4xxx				648	648	648-
5899 UNAPPROPRIATED REVENUE						
62-5310-0-5899-1150-1000-000-00000		948				948
1ST INTERIM		948				
TOTAL:		948				948
TOTAL: 5xxx		948				948
*SUB-TOTAL:1000-5999		948		648	648	300

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:5634	AMER RESCUE HOMELESS CHILD II	
8290 ALL OTHER FEDERAL REVENUES					

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:5634	AMER RESCUE HOMELESS CHILD II
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER
			CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-5634-0-8290-0000-0000-000000		5,674		5,674
1ST INTERIM		2,837		
BUDGET DEVELOPMENT		2,837		
TOTAL:		5,674		5,674
TOTAL: 8xxx		5,674		5,674
4300 SUPPLIES				
62-5634-0-4300-1110-1000-000-000000		2,837		2,837
1ST INTERIM		2,837		
TOTAL:		2,837		2,837
TOTAL: 4xxx		2,837		2,837
5899 UNAPPROPRIATED REVENUE				
62-5634-0-5899-1110-1000-000-000000		2,837		2,837
BAL ENTRY		2,837		
TOTAL:		2,837		2,837
TOTAL: 5xxx		2,837		2,837
*SUB-TOTAL:1000-5999		5,674		5,674

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:5810	OTHER FEDERAL
8290 ALL OTHER FEDERAL REVENUES				
62-5810-0-8290-0000-0000-000-000000		614		614
DEFERRED REVENUE		614		
TOTAL:		614		614
TOTAL: 8xxx		614		614
5899 UNAPPROPRIATED REVENUE				
62-5810-0-5899-1150-1000-000-000000		614		614
1ST INTERIM		614		
TOTAL:		614		614
TOTAL: 5xxx		614		614
*SUB-TOTAL:1000-5999		614		614

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:6053	CHIDL DEV CA PREK PLAN GRANT
8590 ALL OTHER STATE REVENUES				
62-6053-0-8590-0000-0000-000-000000		26,350		26,350
DEFERRED REVENUE		26,350		
TOTAL:		26,350		26,350
TOTAL: 8xxx		26,350		26,350
5899 UNAPPROPRIATED REVENUE				

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6053	CHIDL DEV CA PREK PLAN GRANT			
			2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-6053-0-5899-1150-1000-000-00000			26,350				26,350
1ST INTERIM			26,350				
TOTAL:			26,350				26,350
TOTAL: 5xxx			26,350				26,350
*SUB-TOTAL:1000-5999			26,350				26,350

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6266	EDUCATOR EFFECTIVE FY2021-22		
8590 ALL OTHER STATE REVENUES						
62-6266-0-8590-0000-0000-000-00000			8,455	8,455		8,455
1ST INTERIM			8,455			
TOTAL:			8,455	8,455		8,455
TOTAL: 8xxx			8,455	8,455		8,455
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-6266-0-5800-1110-1000-000-00000			8,455			8,455
1ST INTERIM			8,455			
TOTAL:			8,455			8,455
5899 UNAPPROPRIATED REVENUE						
62-6266-0-5899-1150-1000-000-00000			33,821			33,821
1ST INTERIM			33,821			
TOTAL:			33,821			33,821
TOTAL: 5xxx			42,276			42,276
*SUB-TOTAL:1000-5999			42,276			42,276

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6300	Lottery:Inst. Materials		
8560 STATE LOTTERY REVENUE						
62-6300-0-8560-0000-0000-000-00000			7,594	4,738	4,738	2,856
1ST INTERIM			4,869-			
BUDGET DEVELOPMENT			12,463			
TOTAL:			7,594	4,738	4,738	2,856
TOTAL: 8xxx			7,594	4,738	4,738	2,856
4100 APPRVD TEXTBKS/CORE CURRICULA						
62-6300-0-4100-1110-1000-000-00000			15,463	16,082	4,241	20,323
1ST INTERIM			5,500			4,860-
BUDGET DEVELOPMENT			9,963			
TOTAL:			15,463	16,082	4,241	20,323
4300 SUPPLIES						

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6300	Lottery:Inst. Materials		CALC: 3+4	CALC: 1-5
			2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
			1ST INTRM	YTD	YTD	TOTAL	REMAINING
			Budget	ACTUAL	ENCUMBER		BUDGET
62-6300-0-4300-1110-1000-000-00000			2,000	1,135		1,135	865
1ST INTERIM			2,000				
TOTAL:			2,000	1,135		1,135	865
TOTAL: 4xxx			17,463	17,217	4,241	21,458	3,995-
5800 PROFES'L/CONSULTG SVCS/OP EXP							
62-6300-0-5800-1110-1000-000-00000			2,500	403	969	1,372	1,128
BUDGET DEVELOPMENT			2,500				
TOTAL:			2,500	403	969	1,372	1,128
5899 UNAPPROPRIATED REVENUE							
62-6300-0-5899-1150-1000-000-00000			19,164				19,164
1ST INTERIM			19,164				
TOTAL:			19,164				19,164
TOTAL: 5xxx			21,664	403	969	1,372	20,292
*SUB-TOTAL:1000-5999			39,127	17,620	5,210	22,830	16,297

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6331	CA COMM SCHOOL PTNR IMPL GRANT	
8590 ALL OTHER STATE REVENUES					
62-6331-0-8590-0000-0000-000-00000			180,000		180,000
TOTAL:			180,000		180,000
TOTAL: 8xxx			180,000		180,000

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:6500	SPECIAL EDUCATION	
8792 TF OF APPORT FROM COE					
62-6500-0-8792-5001-0000-000-00000			39,145		39,145
DETAIL LINE			39,145		
62-6500-0-8792-5760-0000-000-00000				108,586-	108,586-
TOTAL:			39,145	108,586-	147,731
8980 CONTRIBUTIONS FR UNRESTR REV					
62-6500-0-8980-5001-0000-000-00000			142,631		142,631
2ND INTERIM			28,302-		
BUDGET DEVELOPMENT			170,933		
TOTAL:			142,631		142,631
TOTAL: 8xxx			181,776	108,586-	290,362
1100 CERTIFICATED TEACHERS SALARIES					
62-6500-0-1100-5760-1120-000-00000			59,000	26,296	34,417
Watson			59,000		60,713
TOTAL:			59,000	26,296	60,713
					1,713-
					1,713-

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:6500		SPECIAL EDUCATION	
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET	
TOTAL: 1xxx		59,000	26,296	34,417	60,713	1,713-	
2100	INSTRUCTIONAL AIDE SALARIES						
	62-6500-0-2100-5760-1130-000-00000	4,964	1,999	1,700	3,699	1,265	
	Allen, A	4,964					
	TOTAL:	4,964	1,999	1,700	3,699	1,265	
TOTAL: 2xxx		4,964	1,999	1,700	3,699	1,265	
3101	STRS CERTIFICATED						
	62-6500-0-3101-5760-1120-000-00000	11,269	5,924	5,635	11,559	290-	
	*Watson	11,269					
	TOTAL:	11,269	5,924	5,635	11,559	290-	
3202	PERS CLASSIFIED						
	62-6500-0-3202-5760-1130-000-00000	1,259				1,259	
	*Allen, A	1,259					
	TOTAL:	1,259				1,259	
3302	SOCIAL SECURITY CLASSIFIED						
	62-6500-0-3302-5760-1130-000-00000	308	124	105	229	78	
	*Allen, A	308					
	TOTAL:	308	124	105	229	78	
3311	MEDICARE - CERTIFICATED						
	62-6500-0-3311-5760-1120-000-00000	856	342	499	841	15	
	*Watson	856					
	TOTAL:	856	342	499	841	15	
3312	MEDICARE - CLASSIFIED						
	62-6500-0-3312-5760-1130-000-00000	72	29	25	54	18	
	*Allen, A	72					
	TOTAL:	72	29	25	54	18	
3401	HEALTH & WELFARE CERTIFICATED						
	62-6500-0-3401-5760-1120-000-00000	27,534	10,543	10,347	20,890	6,644	
	Churchill-Bos,	6,354					
	Watson	21,180					
	TOTAL:	27,534	10,543	10,347	20,890	6,644	
3501	UNEMPLOYMENT - CERTIFICATED						
	62-6500-0-3501-5760-1120-000-00000	295	118	153	271	24	
	*Watson	295					
	TOTAL:	295	118	153	271	24	
3502	UNEMPLOYMENT - CLASSIFIED						
	62-6500-0-3502-5760-1130-000-00000	25	10	9	19	6	
	*Allen, A	25					
	TOTAL:	25	10	9	19	6	
3601	WORKERS COMP - CERTIFICATED						

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:6500	SPECIAL EDUCATION		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-6500-0-3601-5760-1120-000-00000		401	166	230	396	5
*Watson		401				
TOTAL:		401	166	230	396	5
3602 WORKERS COMP - CLASSIFIED						
62-6500-0-3602-5760-1130-000-00000		34	14	12	25	9
*Allen, A		34				
TOTAL:		34	14	12	25	9
TOTAL: 3xxx		42,052	17,269	17,013	34,283	7,769
4300 SUPPLIES						
62-6500-0-4300-1110-1000-000-00000			83		83	83-
62-6500-0-4300-5760-1120-000-00000		986	475		475	511
1ST INTERIM		83				
DETAIL LINE		903				
TOTAL:		986	558		558	428
TOTAL: 4xxx		986	558		558	428
5200 TRAVEL & CONFERENCE						
62-6500-0-5200-0000-2700-000-00000			3,033		3,033	3,033-
62-6500-0-5200-5760-1120-000-00000		3,559				3,559
1ST INTERIM		2,500				
DETAIL LINE		1,059				
62-6500-0-5200-5760-1190-000-00000			775	200	976	976-
TOTAL:		3,559	3,809	200	4,009	450-
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-6500-0-5800-5760-1120-000-00000		65,215	17,328	81,614	98,942	33,727-
2ND INTERIM		34,913				
Churchill-Bos,		28,302				
Tiny Eye		2,000				
62-6500-0-5800-5760-1190-000-00000		6,000		14,305	14,305	8,305-
DETAIL LINE		6,000				
TOTAL:		71,215	17,328	95,919	113,247	42,032-
TOTAL: 5xxx		74,774	21,137	96,119	117,256	42,482-
*SUB-TOTAL:1000-5999		181,776	67,259	149,249	216,509	34,733-

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:6537	SPEC ED LEARN RECOVERY SUPPORT		
4300 SUPPLIES						
62-6537-0-4300-1110-1000-000-00000				324	324	324-
62-6537-0-4300-5760-1120-000-00000			108		108	108-
TOTAL:			108	324	432	432-
TOTAL: 4xxx			108	324	432	432-
5200 TRAVEL & CONFERENCE						

FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:6537	SPEC ED LEARN RECOVERY SUPPORT		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-6537-0-5200-5760-1120-000-00000			390		390	390-
TOTAL:			390		390	390-
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-6537-0-5800-5760-1120-000-00000			359		359	359-
TOTAL:			359		359	359-
TOTAL: 5xxx			749		749	749-
*SUB-TOTAL:1000-5999			856	324	1,180	1,180-
FUND :62		CHARTER SCH. ENTERPRISE FUND	RESOURCE:6762	ARTS-MUSIC-INST MATERIAL GRANT		
8590 ALL OTHER STATE REVENUES						
62-6762-0-8590-0000-0000-000-00000		99,059	38,939		38,939	60,120
1ST INTERIM		77,878				
2ND INTERIM		21,181				
TOTAL:		99,059	38,939		38,939	60,120
TOTAL: 8xxx		99,059	38,939		38,939	60,120
4300 SUPPLIES						
62-6762-0-4300-1110-1000-000-00000		324				324
2ND INTERIM		324				
62-6762-0-4300-5760-1120-000-00000		108				108
2ND INTERIM		108				
TOTAL:		432				432
TOTAL: 4xxx		432				432
5200 TRAVEL & CONFERENCE						
62-6762-0-5200-5760-1120-000-00000		390				390
2ND INTERIM		390				
TOTAL:		390				390
5800 PROFES'L/CONSULTG SVCS/OP EXP						
62-6762-0-5800-1110-1000-000-00000		20,000		1,845	1,845	18,155
2ND INTERIM		20,000				
62-6762-0-5800-5760-1120-000-00000		359				359
2ND INTERIM		359				
TOTAL:		20,359		1,845	1,845	18,514
5899 UNAPPROPRIATED REVENUE						
62-6762-0-5899-1150-1000-000-00000		77,878				77,878
1ST INTERIM		77,878				
TOTAL:		77,878				77,878
TOTAL: 5xxx		98,627		1,845	1,845	96,782
*SUB-TOTAL:1000-5999		99,059		1,845	1,845	97,214

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:7412		A-G COMPLETION GNT ACCESS/SUCC	
		2022-2023		2022-2023	2022-2023	CALC: 3+4	CALC: 1-5
		1ST INTRM		YTD	YTD	2022-2023	2022-2023
		Budget		ACTUAL	ENCUMBER	TOTAL	REMAINING
							BUDGET
8590	ALL OTHER STATE REVENUES						
	62-7412-0-8590-0000-0000-000-00000			18,750		18,750	18,750-
	TOTAL:			18,750		18,750	18,750-
	TOTAL: 8xxx			18,750		18,750	18,750-
5899	UNAPPROPRIATED REVENUE						
	62-7412-0-5899-1150-1000-000-00000	56,250					56,250
	1ST INTERIM	56,250					
	TOTAL:	56,250					56,250
	TOTAL: 5xxx	56,250					56,250
	*SUB-TOTAL:1000-5999	56,250					56,250

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:7413		A-G COMP GRANT LEARN LOSS MITI	
8590	ALL OTHER STATE REVENUES						
	62-7413-0-8590-0000-0000-000-00000			18,750		18,750	18,750-
	TOTAL:			18,750		18,750	18,750-
	TOTAL: 8xxx			18,750		18,750	18,750-
5899	UNAPPROPRIATED REVENUE						
	62-7413-0-5899-1150-1000-000-00000	56,250					56,250
	1ST INTERIM	56,250					
	TOTAL:	56,250					56,250
	TOTAL: 5xxx	56,250					56,250
	*SUB-TOTAL:1000-5999	56,250					56,250

FUND :62		CHARTER SCH. ENTERPRISE FUND		RESOURCE:7425		EXPAND LEARNING OPPORTUNITIES	
1100	CERTIFICATED TEACHERS SALARIES						
	62-7425-0-1100-1110-1000-000-00000			16,120		16,120	16,120-
	TOTAL:			16,120		16,120	16,120-
	TOTAL: 1xxx			16,120		16,120	16,120-
3101	STRS CERTIFICATED						
	62-7425-0-3101-1110-1000-000-00000			3,079		3,079	3,079-
	TOTAL:			3,079		3,079	3,079-
3311	MEDICARE - CERTIFICATED						
	62-7425-0-3311-1110-1000-000-00000			234		234	234-
	TOTAL:			234		234	234-
3501	UNEMPLOYMENT - CERTIFICATED						

FUND	62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7425		EXPAND LEARNING OPPORTUNITIES		
			2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-7425-0-3501-1110-1000-000-00000				48		48	48-
TOTAL:				48		48	48-
3601 WORKERS COMP - CERTIFICATED							
62-7425-0-3601-1110-1000-000-00000				164		164	164-
TOTAL:				164		164	164-
TOTAL: 3xxx				3,525		3,525	3,525-
5899 UNAPPROPRIATED REVENUE							
62-7425-0-5899-1150-1000-000-00000		29,803					29,803
1ST INTERIM		29,803					
TOTAL:		29,803					29,803
TOTAL: 5xxx		29,803					29,803
*SUB-TOTAL:1000-5999		29,803		19,645		19,645	10,157

FUND	62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7426		EXPAND LEARN GRANT PARAPROFESS		
			2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
2900 OTHER CLASSIFIED SALARIES							
62-7426-0-2900-1110-1000-000-00000				7,742		7,742	7,742-
TOTAL:				7,742		7,742	7,742-
TOTAL: 2xxx				7,742		7,742	7,742-
3202 PERS CLASSIFIED							
62-7426-0-3202-1110-1000-000-00000				1,517		1,517	1,517-
TOTAL:				1,517		1,517	1,517-
3302 SOCIAL SECURITY CLASSIFIED							
62-7426-0-3302-1110-1000-000-00000				480		480	480-
TOTAL:				480		480	480-
3312 MEDICARE - CLASSIFIED							
62-7426-0-3312-1110-1000-000-00000				112		112	112-
TOTAL:				112		112	112-
3502 UNEMPLOYMENT - CLASSIFIED							
62-7426-0-3502-1110-1000-000-00000				39		39	39-
TOTAL:				39		39	39-
3602 WORKERS COMP - CLASSIFIED							
62-7426-0-3602-1110-1000-000-00000				79		79	79-
TOTAL:				79		79	79-
TOTAL: 3xxx				2,227		2,227	2,227-
5899 UNAPPROPRIATED REVENUE							

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7426	EXPAND LEARN GRANT PARAPROFESS		
		2022-2023 1ST INTRM Budget	2022-2023 YTD ACTUAL	2022-2023 YTD ENCUMBER	CALC: 3+4 2022-2023 TOTAL	CALC: 1-5 2022-2023 REMAINING BUDGET
62-7426-0-5899-1150-1000-000-00000		896				896
1ST INTERIM		896				
TOTAL:		896				896
TOTAL: 5xxx		896				896
*SUB-TOTAL:1000-5999		896	9,969		9,969	9,073-

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7435	LEARN RECOV EMERGENCY GRANT	
8590 ALL OTHER STATE REVENUES					
62-7435-0-8590-0000-0000-000-00000		223,866	111,933		111,933
1ST INTERIM		223,866			
TOTAL:		223,866	111,933		111,933
TOTAL: 8xxx		223,866	111,933		111,933
5899 UNAPPROPRIATED REVENUE					
62-7435-0-5899-1150-1000-000-00000		223,866			223,866
1ST INTERIM		223,866			
TOTAL:		223,866			223,866
TOTAL: 5xxx		223,866			223,866
*SUB-TOTAL:1000-5999		223,866			223,866

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7690	STRS ON-BEHALF PENSION CONTRIB	
8590 ALL OTHER STATE REVENUES					
62-7690-0-8590-0000-0000-000-00000		49,210			49,210
DETAIL LINE		49,210			
TOTAL:		49,210			49,210
TOTAL: 8xxx		49,210			49,210
5899 UNAPPROPRIATED REVENUE					
62-7690-0-5899-1150-1000-000-00000		49,210			49,210
1ST INTERIM		49,210			
TOTAL:		49,210			49,210
TOTAL: 5xxx		49,210			49,210
*SUB-TOTAL:1000-5999		49,210			49,210

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7810	OTHER STATE	
8590 ALL OTHER STATE REVENUES					

FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:7810	OTHER STATE	2022-2023	2022-2023	2022-2023	CALC: 3+4	CALC: 1-5
					1ST INTRM Budget	YTD ACTUAL	YTD ENCUMBER	2022-2023 TOTAL	2022-2023 REMAINING BUDGET
62-7810-0-8590-0000-0000-0000					2,404				2,404
BUDGET DEVELOPMENT					1,202				
DEFERRED REVENUE					1,202				
TOTAL:					2,404				2,404
TOTAL: 8xxx					2,404				2,404
5899 UNAPPROPRIATED REVENUE									
62-7810-0-5899-1150-1000-000-00000					2,404				2,404
1ST INTERIM					2,404				
TOTAL:					2,404				2,404
TOTAL: 5xxx					2,404				2,404
*SUB-TOTAL:1000-5999					2,404				2,404
FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:9063	OUTSTAND GRAND-FORD APPR					
5800 PROFES'L/CONSULTG SVCS/OP EXP									
62-9063-0-5800-1110-1000-000-00000						415		415	415-
TOTAL:						415		415	415-
5899 UNAPPROPRIATED REVENUE									
62-9063-0-5899-1150-1000-000-00000					415				415
1ST INTERIM					415				
TOTAL:					415				415
TOTAL: 5xxx					415	415		415	0
*SUB-TOTAL:1000-5999					415	415		415	0
FUND	:62	CHARTER SCH. ENTERPRISE FUND	RESOURCE:9328	NANCY DRISCOLL FOUNDATION					
4300 SUPPLIES									
62-9328-0-4300-0000-8100-000-00000						5,000-		5,000-	5,000
TOTAL:						5,000-		5,000-	5,000
TOTAL: 4xxx						5,000-		5,000-	5,000
*SUB-TOTAL:1000-7999						5,000-		5,000-	5,000
**TOTAL:1000-5999		3,377,312	1,147,898	1,069,696	2,217,594			1,159,718	
**TOTAL:1000-6999		3,377,312	1,147,898	1,069,696	2,217,594			1,159,718	
**TOTAL:1000-7999		3,389,497	1,147,898	1,069,696	2,217,594			1,171,903	
**TOTAL:8000-8999		2,764,164	971,571		971,571			1,792,593	

# BUDGET TRANSFER RESOLUTION

Northern United Siskiyou Charter  
(District)

Siskiyou County, California

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

See Attached Budget Transfer Transactions Report

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

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_

STATE OF CALIFORNIA, COUNTY OF SISKIYOU ss

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

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

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

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

County Office Use Only:

Transfer Number:	Date Posted:	By:
230003	02/22/2023	Christine Ryan

ACCOUNT CLASSIFICATIONS SELECTED

FIELD RANGES SELECTED

FD RESC Y OBJT GOAL FUNC SCH LOCAL

FI RANGE

1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-

SORT / SELECTION CRITERIA:

Update Mode: Report & Update  
 Auto Balance: Balance all Transfers  
 Number of transactions per transfer: 500  
 Transaction Date: 2/22/2023  
 Budget Development Year: 2023  
 Budget Development Model: 08  
 General Ledget Year: 2023  
 Balance Object: 9790  
 Transfers per Fund/Sub Fund: Any number of Balance sheet combo's on a  
 Transfer Status: All Transfers added as Unapproved  
 Transfer Description: 2ND INTERIM  
 Transfer Threshold: 00.00%  
 Transfer Rounding Rules: No rounding  
 Create accounts not in GLDSYS: Yes  
 Zero GL accounts not found in BDEVOL: Yes

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Budget	Transfer Amount		
				Working	Debit	Credit
230003	1	62-0000-0-1100-1110-1000-000-00000	149,193.00	101,670.00		47,523.00
	2	62-0000-0-1300-0000-2700-000-00000	61,047.00	58,835.00		2,212.00
	3	62-0000-0-2400-0000-2700-000-00000	99,021.00	96,035.00		2,986.00
	4	62-0000-0-2900-1110-1000-000-00000	90,783.00			90,783.00
	5	62-0000-0-3101-0000-2700-000-00000	11,607.49	11,237.49		370.00
	6	62-0000-0-3201-1110-1000-000-00000	515.00			515.00
	7	62-0000-0-3202-1110-1000-000-00000	23,031.64			23,031.64
	8	62-0000-0-3301-1110-1000-000-00000	152.00			152.00
	9	62-0000-0-3302-1110-1000-000-00000	5,628.54			5,628.54
	10	62-0000-0-3312-1110-1000-000-00000	1,316.35			1,316.35
	11	62-0000-0-3401-0000-2700-000-00000	18,714.00	16,596.00		2,118.00
	12	62-0000-0-3402-0000-2700-000-00000	35,284.80	38,791.20	3,506.40	
	13	62-0000-0-3402-1110-2420-000-00000	3,506.40			3,506.40
	14	62-0000-0-3502-1110-1000-000-00000	453.92			453.92
	15	62-0000-0-3602-1110-1000-000-00000	617.33			617.33
	16	62-0000-0-5400-0000-7200-000-00000	19,635.00	32,000.00	12,365.00	
	17	62-0000-0-5500-0000-8100-000-00000	15,229.00	22,000.00	6,771.00	
	18	62-0000-0-5800-0000-2700-000-00000	82,056.26	71,404.88		10,651.38
	19	62-0000-0-8980-0000-0000-000-00000	624,960.73	676,384.57	51,423.84	
	20	62-0001-0-1100-1110-1000-000-00000	180,495.00	184,445.00	3,950.00	
	21	62-0001-0-3201-1110-1000-000-00000		8,943.00	8,943.00	
	22	62-0001-0-3301-1110-1000-000-00000		3,302.00	3,302.00	
	23	62-0001-0-3311-1110-1000-000-00000	2,617.19	2,687.19	70.00	
	24	62-0001-0-3501-1110-1000-000-00000	902.48	942.48	40.00	
	25	62-0001-0-3601-1110-1000-000-00000	1,227.37	1,280.37	53.00	
	26	62-0001-0-8980-0000-0000-000-00000	429,507.86	403,200.86	26,307.00	
	27	62-3010-0-2900-1110-1000-000-00000	27,318.00	25,120.00		2,198.00
	28	62-3010-0-3202-1110-1000-000-00000	6,930.58			6,930.58
	29	62-3010-0-3302-1110-1000-000-00000	1,693.71	1,557.44		136.27
	30	62-3010-0-3312-1110-1000-000-00000	396.11	364.24		31.87
	31	62-3010-0-3402-1110-1000-000-00000	13,657.09	15,452.87	1,795.78	
	32	62-3010-0-3502-1110-1000-000-00000	136.59	125.60		10.99
	33	62-3010-0-3602-1110-1000-000-00000	185.76	170.82		14.94
	34	62-3010-0-8290-0000-0000-000-00000	65,466.52	49,169.00	16,297.52	
	35	62-3010-0-8980-0000-0000-000-00000	24,135.55	32,906.20		8,770.65
	36	62-3212-0-4100-1110-1000-000-00000	2,376.13	1,403.13		973.00
	37	62-3212-0-4300-1110-1000-000-00000	17,054.47	10,221.47		6,833.00
	38	62-3212-0-5800-1110-1000-000-00000	4,080.00	3,080.00		1,000.00
	39	62-3212-0-8290-0000-0000-000-00000	160,257.61	151,451.61	8,806.00	
	40	62-3213-0-1100-1110-1000-000-00000	146,250.00	51,000.00		95,250.00
	41	62-3213-0-3101-1110-1000-000-00000	27,933.75	9,741.00		18,192.75
	42	62-3213-0-3311-1110-1000-000-00000	2,120.63	739.50		1,381.13
	43	62-3213-0-3501-1110-1000-000-00000	731.25	255.00		476.25
	44	62-3213-0-3601-1110-1000-000-00000	994.50	346.80		647.70
	45	62-3213-0-5200-0000-2700-000-00000	3,400.00	400.00		3,000.00
	46	62-3213-0-8290-0000-0000-000-00000	420,816.82	301,868.99	118,947.83	
	47	62-3214-0-1100-1110-1000-000-00000		95,250.00	95,250.00	
	48	62-3214-0-2900-1110-1000-000-00000		90,783.00	90,783.00	
	49	62-3214-0-3101-1110-1000-000-00000		18,192.75	18,192.75	
	50	62-3214-0-3202-1110-1000-000-00000		23,031.64	23,031.64	
	51	62-3214-0-3302-1110-1000-000-00000		5,628.54	5,628.54	
	52	62-3214-0-3311-1110-1000-000-00000		1,381.13	1,381.13	
	53	62-3214-0-3312-1110-1000-000-00000		1,316.35	1,316.35	
	54	62-3214-0-3501-1110-1000-000-00000		476.25	476.25	

\*New

\*Zeroed

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Transfer Amount			
			Budget	Working	Debit	Credit
230003	55	62-3214-0-3502-1110-1000-000-00000		453.92	453.92	*Zeroed
	56	62-3214-0-3601-1110-1000-000-00000		647.70	647.70	*Zeroed
	57	62-3214-0-3602-1110-1000-000-00000		617.33	617.33	*Zeroed
	58	62-3214-0-8290-0000-0000-000-00000	34,387.00	272,165.61		237,778.61
	59	62-6500-0-5899-5760-1120-000-00000		68,960.96	68,960.96	*Zeroed
	60	62-6500-0-8980-5001-0000-000-00000	142,631.17	211,592.13		68,960.96
	61	62-6762-0-4300-1110-1000-000-00000		324.00		324.00
	62	62-6762-0-4300-5760-1120-000-00000		108.00		108.00 *New
	63	62-6762-0-5200-5760-1120-000-00000		390.00		390.00 *New
	64	62-6762-0-5800-1110-1000-000-00000		20,000.00		20,000.00
	65	62-6762-0-5800-5760-1120-000-00000		359.00		359.00 *New
	66	62-6762-0-8590-0000-0000-000-00000	99,059.00			
	67	62-0000-0-9790-0000-0000-000-00000			21,181.00	
	68	62-0001-0-9790-0000-0000-000-00000			117,798.32	
	69	62-3010-0-9790-0000-0000-000-00000				42,665.00 *Bal
	70	62-3212-0-9790-0000-0000-000-00000				.00 *Bal
	71	62-3213-0-9790-0000-0000-000-00000				.00 *Bal
	72	62-3214-0-9790-0000-0000-000-00000				.00 *Bal
	73	62-6500-0-9790-0000-0000-000-00000				.00 *Bal
	74	62-6762-0-9790-0000-0000-000-00000				.00 *Bal
			1,830,774.14	1,900,734.88	708,297.26	708,297.26
Grand Total of All Transfers:			1,830,774.14	1,900,734.88	708,297.26	708,297.26



# Siskiyou County Office of Education

609 S. Gold Street • Yreka CA 96097 • 530-842-8400 • fax 530-842-8436 • www.siskiyoucoe.net

Allan S. Carver  
Superintendent of Schools

## Board of Education

John Bennett  
Sherry Crawford  
Brenda Duchl  
William Enos  
Len Foreman  
Michelle Harris  
Michelle O'Gorman

February 21, 2023

To: Shari Lovett, Director  
Northern United Siskiyou Charter School

From: Sarah Applegate, Associate Superintendent Business Services 

RE: **2022/2023 First Interim Report**

In accordance with Education Code Section 42127, we have examined the First Interim Report of Northern United Siskiyou Charter School for the 2022/2023 fiscal year to determine if it complies with the Criteria and Standards adopted by the State Board of Education, and if it allows the district to meet its financial obligations during the current and two subsequent fiscal years.

Based on our review and analysis pursuant to Education Code Section 42131, we are satisfied that the First Interim Report approved by the district's governing board on January 11, 2023 accurately reflects the financial status of the district and is consistent with the state's Criteria and Standards. We therefore concur with the district's positive certification.

The Siskiyou County Office of Education wants the district and board aware of continued economic circumstances that could affect the future financial health of the district:

- Maintaining a minimum reserve of at least two months of general fund operating expenditures, or about 17%. This is recommended by Fiscal Crisis & Management Assistance Team (FCMAT), School Services of California (SSC) and many other fiscal advisors for school financing. Reserves above the state-required minimum reserve levels are recommended to mitigate volatility in funding, address unexpected costs, and manage cash flow.
- Permanent increases to salary schedules compound as employees move with the step and column provisions, and as statutory benefits increase. These increases obligate districts to ongoing increased costs.
- Additional budget pressure in future years will include COLA fluctuations in LCFF revenue, expiring of one-time COVID funding, new one-time restricted funding, increasing or improving services to students as described in the districts Local Control Accountability Plan (LCAP), significant increases to employer retirement

contribution rates, Secure Rural Schools/Forest Reserve permanent funding solution efforts continue, declining Special Education revenue, and pent up demand

Northern United Siskiyou Charter School  
22/23 First Interim Report  
Page 2

for salary increases and facility needs. Districts should continue to actively monitor budgets, expenditures, revenue receipts and cash flow on a regular basis.

We want to acknowledge and express our appreciation to the district's staff, the governing board and the community for their continued diligence and hard work. If you have any questions regarding our review process, please feel free to contact me at 842-8424 or by email at [sapplegate@siskiyoucoe.net](mailto:sapplegate@siskiyoucoe.net).

SA/jc

Attachment: Public Disclosure of Collective Bargaining Unit Agreement  
Sample Board Resolution Committing Funds

cc: Board of Trustees, Northern United Siskiyou Charter School  
Northern United Siskiyou Charter School Staff, as needed, including CBO  
Other COE staff, as needed

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.3 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2021-2022 for NU-SCS

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

Increasing the unduplicated count by two results in an increase in the revenue from the local control funding formula in the amount of \$1,000.

**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

February 15, 2023

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

Dear Ms. Lovett:

We have enclosed herewith eight (8) copies of the financial statements for the Northern United-Siskiyou Charter School for the year ended June 30, 2022, with Report of Certified Public Accountants.

We would be more than happy to meet with the Board and the District's administrative staff to discuss this report. If you desire a meeting, we will be pleased to meet with you at a mutually convenient time.

Copies of the report have been filed with the following agencies:

- California Department of Education (1 copy)
- State Controller's Office (1 copy)
- County Superintendent of Schools (1 copy)

If you have any questions regarding these reports, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Mark G. Wetzel', written over a horizontal line.

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

MGW/md  
Enclosures

Management's estimate of depreciation expense is based on estimated useful lives of each depreciated asset. Allocation of depreciation to functional categories is based on estimates of benefits derived by each functional category from the asset. We evaluated the key factors and assumptions used to compute depreciation and develop the allocation of depreciation expense and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The material misstatements detected as a result of audit procedures and corrected by management are included in the attached copy of audit adjusting journal entries.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 10, 2023.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a

consultation involves application of an accounting principle to governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Charter School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We were engaged to report on the supplemental information listed in the required supplementary information section of the financial statements' table of contents, which accompany the financial statements but are not RSI.

1. Combining fund statements
2. Schedule of Average Daily Attendance
3. Schedule of Instructional Time
4. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
5. Schedule of Financial Trends and Analysis
6. Schedule of Charter Schools

With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

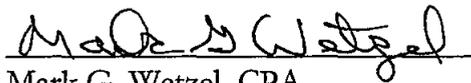
We were not engaged to report on the Schedule of Organization, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Board of Trustees  
Northern United - Siskiyou Charter School  
February 10, 2023  
Page 4

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



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

MGW

Enc. (2)

S:\Clients\Schools\Northern United - Siskiyou\Fune 2022\Communication to Board 21-22.docx

Client: 15181 - Northern United - Siskiyou Charter School  
 Engagement: 06-30-22 Audit  
 Period Ending: 6/30/2022  
 Workpaper: 3701 - Adjusting Journal Entries Report

2/10/2023  
 8:47 AM

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		7050		
To record second apportionment Ed Effective Grant and corresponding receivable.				
62-9209	A/R SET-UP ODD YEARS		8,455.00	
62-8590	ALL OTHER STATE REVENUES			8,455.00
<b>Total</b>			<u>8,455.00</u>	<u>8,455.00</u>
<b>Adjusting Journal Entries JE # 2</b>				
To record prior year audit adjustments.				
62-9135	CASH W/FISCAL AGENT/TRUSTEE		23,624.00	
62-9209	A/R SET-UP ODD YEARS		390,518.00	
62-9420	IMPROVEMENT OF SITE		77,215.00	
62-9440	EQUIPMENT		155,609.00	
62-9330	PREPAID EXPENDITURES			4,683.00
62-9425	ACCUMULATED DEPRECIATION			69,199.00
62-9641	TAX REVENUE ANTICIPATION NOTE (TRANS)			344,530.00
62-9790	FUND BAL-UNDESIG/UNAPPROP			228,554.00
<b>Total</b>			<u>646,966.00</u>	<u>646,966.00</u>
<b>Adjusting Journal Entries JE # 3</b>				
To reclassify receipt of prior year receivables recorded thru audit AJE.				
62-8011	STATE AID - CURRENT YEAR		390,518.00	
62-9209	A/R SET-UP ODD YEARS			390,518.00
<b>Total</b>			<u>390,518.00</u>	<u>390,518.00</u>
<b>Adjusting Journal Entries JE # 4</b>				
To record depreciation expense for 21/22.				
62-6900	DEPRECIATION EXPENSE		38,509.00	
62-9425	ACCUMULATED DEPRECIATION			38,509.00
<b>Total</b>			<u>38,509.00</u>	<u>38,509.00</u>
<b>Adjusting Journal Entries JE # 5</b>				
To reverse and clear old payable from 6/30/20 for Non Publ Scho BLBK.				
62-9509	ACCOUNTS PAYABLE SET UP-ODD YR		4,149.00	
62-7142	OTH TUIT,EXC CST PMT TO COE			4,149.00
<b>Total</b>			<u>4,149.00</u>	<u>4,149.00</u>
<b>Adjusting Journal Entries JE # 6</b>				
To zero-out liability balances in H&W Benefits payable and in Misc. District Vol-Deds, allocating to certificated and classified based on relative balances in expense at 6/30/22.				
62-3401	HEALTH & WELFARE CERTIFICATED		17,300.00	
62-3402	HEALTH & WELFARE CLASSIFIED		3,320.00	
62-9556	MISC DISTRICT VOL-DEDS		3,370.00	
62-9514	H & W PASS THROUGH			23,990.00
<b>Total</b>			<u>23,990.00</u>	<u>23,990.00</u>
<b>Adjusting Journal Entries JE # 7</b>				
To close balance in TRANS payable, assuming activity was run through State aid.				
62-9641	TAX REVENUE ANTICIPATION NOTE (TRANS)		344,530.00	
62-8011	STATE AID - CURRENT YEAR			344,530.00
<b>Total</b>			<u>344,530.00</u>	<u>344,530.00</u>

Client: 15181 - Northern United - Siskiyou Charter School  
 Engagement: 06-30-22 Audit  
 Period Ending: 6/30/2022  
 Workpaper: 3701 - Adjusting Journal Entries Report

2/10/2023  
 8:47 AM

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 8</b>				
To adjust local LCFF revenue to zero amount per 2nd Interim 45-day LCFF update.				
62-8782	ALL OTHER TRNSFRS FROM CO OFC		20,944.00	
62-8011	STATE AID - CURRENT YEAR			20,944.00
<b>Total</b>			<u>20,944.00</u>	<u>20,944.00</u>
<b>Adjusting Journal Entries JE # 9</b>				
To reclassify refund of cash with fiscal agent, originally posted to other revenue.				
62-8699	ALL OTHER LOCAL REVENUES		23,624.00	
62-9135	CASH W/FISCAL AGENT/TRUSTEE			23,624.00
<b>Total</b>			<u>23,624.00</u>	<u>23,624.00</u>
<b>Adjusting Journal Entries JE # 10</b>				
To adjust restricted net position to beginning balance from 6/30/21 audited financials.				
62-9790	FUND BAL-UNDESIG/UNAPPROP		92,046.00	
62-9795	Restricted Net Position			92,046.00
<b>Total</b>			<u>92,046.00</u>	<u>92,046.00</u>
<b>Adjusting Journal Entries JE # 11</b>				
To adjust for minor rounding differences. FOR AUDIT PRESENTATION ONLY, SCHOOL DOES NOT NEED TO RECORD.				
62-9790	FUND BAL-UNDESIG/UNAPPROP		1.00	
62-4300	SUPPLIES			1.00
<b>Total</b>			<u>1.00</u>	<u>1.00</u>
<b>Adjusting Journal Entries JE # 12</b>				
To record temporarily restricted grants and release of restrictions. FOR AUDIT PRESENTATION ONLY, SCHOOL DOES NOT NEED TO RECORD.				
62-8995	TEMPORARILY RESTRICTED REVENUES OFFSET STATE		159,756.00	
62-8999	RELEASED FROM RESTRICTIONS (DR)		41,886.00	
62-8990	TEMPORARILY RESTRICTED REVENUES-STATE			159,756.00
62-8998	RELEASED FROM RESTRICTIONS (CR)			41,886.00
<b>Total</b>			<u>201,642.00</u>	<u>201,642.00</u>
<b>Adjusting Journal Entries JE # 13</b>				
To adjust LCFF revenue to amount per 45-day 2nd Interim Update.				
62-8019	STATE AID - PRIOR YEAR		142,892.00	
62-9209	A/R SET-UP ODD YEARS		22,511.00	
62-8011	STATE AID - CURRENT YEAR			164,667.00
62-8012	EPA REVENUE			736.00
<b>Total</b>			<u>165,403.00</u>	<u>165,403.00</u>
<b>Adjusting Journal Entries JE # 14</b>				
To reverse payable for prior year Learning Loss Mitigation grant (Resource 7420) that is not payable per NU-Siskiyou director.				
62-9509	ACCOUNTS PAYABLE SET UP-ODD YR		13,017.00	
62-8590	ALL OTHER STATE REVENUES			13,017.00
<b>Total</b>			<u>13,017.00</u>	<u>13,017.00</u>

Northern United - Siskiyou Charter School

Uncorrected Audit Differences

6/30/22

The adjustments below were left uncorrected because in the aggregate they are considered to be not material to the District's financial statements.

Description	Cause	Over (Under) Statement of Financial Statement Amounts Resulting From These Uncorrected Audit Differences					Change In Net Assets
		Total Assets	Total Liabilities	Net Assets	Revenues	Expenses	
Fair value adjustment	The County Treasurer's office does not record minor annual fluctuations in the fair value of the underlying investments that make up total Cash in County Treasury	2,886		2,886	2,886		2,886
Unrecorded vacation payable	Not considered material		(3,563)	3,563		(3,563)	3,563
Unrecorded 4th qtr lottery revenue	Clerical error	(9,097)		(9,097)	(9,097)		(9,097)
							-
<b>Total Current Year Uncorrected Audit Adjustments</b>		<b>(6,211)</b>	<b>(3,563)</b>	<b>(2,648)</b>	<b>(6,211)</b>	<b>(3,563)</b>	<b>(2,648)</b>

**NORTHERN UNITED – SISKIYOU CHARTER SCHOOL**

**County of Siskiyou  
Yreka, California**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2022**

**With**

**INDEPENDENT AUDITOR'S REPORT**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2022

Page  
Number

INTRODUCTION SECTION

Title Page  
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8

SUPPLEMENTARY INFORMATION

Schedule of Activities – Budget and Actual	21
Organization	22
Schedule of Average Daily Attendance	23
Schedule of Instructional Time	24
Schedule of Financial Trends and Analysis	25
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	26

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2022

Page  
Number

OTHER INDEPENDENT AUDITOR'S REPORTS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	27
Independent Auditor's Report on State Compliance	29

FINDINGS AND RESPONSES SECTION

Schedule of Findings and Responses	33
Charter School's Corrective Action Plan	36
Schedule of Prior Audit Findings	37

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



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

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of Northern United - Siskiyou Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Northern United - Siskiyou Charter School (the "Charter School") as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT - CONTINUED

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives 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 to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of activities - budget and actual, schedule of average daily attendance, schedule of instructional time, schedule of financial trends and analysis, and reconciliation of annual financial and budget report with audited financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT - CONTINUED

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, accompanying schedule of activities - budget and actual, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2023, on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.

David L. Masonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 10, 2023

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2022

**ASSETS**

Cash	\$ 1,254,766
Accounts receivable	243,973
Deposits	5,000
Total Current Assets	<u>1,503,739</u>
Leasehold improvements	77,215
Equipment	155,609
Less: accumulated depreciation	<u>(107,708)</u>
Total Capital Assets, Net of Depreciation	<u>125,116</u>
Total Assets	<u>\$ 1,628,855</u>

**LIABILITIES**

Accounts payable	\$ 172,576
Unearned revenue	96,062
Total Current Liabilities	<u>268,638</u>
Total Liabilities	<u>268,638</u>

**NET ASSETS**

Net assets without donor restrictions	1,150,301
Net assets with donor restrictions	209,916
Total Net Assets	<u>1,360,217</u>
Total Liabilities and Net Assets	<u>\$ 1,628,855</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 1,420,772		\$ 1,420,772
Federal grants and contracts	233,202		233,202
Other state grants and contracts	42,106	\$ 159,756	201,862
Other local	152,461		152,461
Net assets released from restrictions	41,886	(41,886)	-
Total revenues	<u>1,890,427</u>	<u>117,870</u>	<u>2,008,297</u>
Expenses:			
Program services:			
Instruction	1,049,622		1,049,622
Instruction-related services	353,769		353,769
Pupil services	94,657		94,657
Plant services	230,935		230,935
Supporting services:			
General administration	93,737		93,737
Total expenses	<u>1,822,720</u>	<u>-</u>	<u>1,822,720</u>
Change in Net Assets	67,707	117,870	185,577
Beginning Net Assets	<u>1,082,594</u>	<u>92,046</u>	<u>1,174,640</u>
Ending Net Assets	<u>\$ 1,150,301</u>	<u>\$ 209,916</u>	<u>\$ 1,360,217</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2022

	Program Services				Support Services	Total
	Instruction	Instruction Related	Pupil Services	Plant Services	Management and General	
Expenses:						
Certificated Salaries	\$ 407,768	\$ 48,487				\$ 456,255
Classified Salaries	127,208	81,400		\$ 14,130		222,738
Employee Benefits	218,207	47,452		1,296		266,955
Books and supplies	83,056	4,709	\$ 1,863	10,952	\$ 75	100,655
Services and other operating expenses	201,248	171,721	68,523	197,170	93,662	732,324
Depreciation	6,851		24,271	7,387		38,509
Other outgo	5,284					5,284
Total expenses	<u>\$ 1,049,622</u>	<u>\$ 353,769</u>	<u>\$ 94,657</u>	<u>\$ 230,935</u>	<u>\$ 93,737</u>	<u>\$ 1,822,720</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2022

Cash Flows From Operating Activities:

Change in Net Assets	<u>\$ 185,577</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	38,509
(Increase) decrease in accounts receivable	465,732
Increase (decrease) in accounts payable	90,017
Increase (decrease) in unearned revenue	(15,110)
Total Adjustments	<u>579,148</u>
Net Cash Provided (Used) by Operating Activities	<u>764,725</u>

Cash Flows From Investing Activities:

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

Cash Flows From Financing Activities:

Principal payments on debt	(344,530)
Net Cash Provided (Used) by Financing Activities	<u>(344,530)</u>

Net Increase (Decrease) In Cash and Cash Equivalents	420,195
--	---------

Cash and Cash Equivalents at Beginning of Year	<u>834,571</u>
--	----------------

Cash and Cash Equivalents at End of Year	<u>\$ 1,254,766</u>
--	---------------------

There were no non-cash activities during the year.

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended June 30, 2022

1. Summary of Significant Accounting Policies

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

Nature of Activities

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

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

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 2021 to June 30, 2022.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 10 to 50 years. The Charter School has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2022, the Charter School has received no contributions of long-lived assets.

Budgets and Budgetary Accounting

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

Donated Materials and Services

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

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

For The Year Ended June 30, 2022

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

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

In the year ended June 30, 2022, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for the year ended June 30, 2019 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

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

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

For The Year Ended June 30, 2022

Revenue and Support With and Without Donor Restrictions

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

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Revenue

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

Net Assets

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

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

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

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

Functional Expenses

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

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

For The Year Ended June 30, 2022

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

Shipping and Handling Costs

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

Advertising Costs

Advertising costs are expensed as incurred. There were no advertising costs for the year ended June 30, 2022.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

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

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

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

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

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For The Year Ended June 30, 2022

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

New Accounting Pronouncements

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

2. Cash and Investments

Cash on hand and in banks at June 30, 2022 consisted of the following:

Statement of financial position:

Pooled Cash in County Treasury	<u>\$ 1,254,766</u>
Total Cash and Investments	<u>\$ 1,254,766</u>

There were no cash balances held in banks during the year ended June 30, 2022.

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

Fair Value Measurements

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

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

Level 2 - inputs include:

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

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

For The Year Ended June 30, 2022

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2022, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2022:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 1,251,880	2

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

Credit Risk - Investments

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

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

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Charter School deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2022, none of the Charter School's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of

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

For The Year Ended June 30, 2022

Siskiyou Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. Information on the weighted average maturity of the County of Siskiyou Treasurer's investments was not available prior to the issuance of the Charter School's audited financial statements.

3. Liquidity and Availability of Resources

At June 30, 2022, the Charter School had \$1,020,185 of financial assets available within one year of the statement of financial position date to meet cash needs for general operating expenses, as follows:

	<u>June 30,</u> <u>2022</u>
Financial assets at year end:	
Cash and cash equivalents	\$ 1,254,766
Grants and accounts receivable	243,973
Total Financial Assets at Year End	<u>1,498,739</u>
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(172,576)
Unearned revenue	(96,062)
Restricted time or purpose restrictions	<u>(209,916)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,020,185</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For The Year Ended June 30, 2022

4. Grants and Accounts Receivable

Receivables at June 30, 2022 consist of the following:

Federal Government:	
Federal Programs	\$ 55,066
State Government:	
Categorical Aid Programs	13,712
LCFF	22,512
Lottery	4,781
Total State Government	41,005
Local Government:	
Other	146,070
Interest	1,832
Total Local Government	147,902
Total Receivables	\$ 243,973

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

5. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Site and improvements	\$ 77,215			\$ 77,215
Equipment	155,609			155,609
Total capital assets	232,824	-	-	232,824
Less: accumulated depreciation for:				
Improvements	13,508	\$ 7,387		20,895
Equipment	55,691	31,122	-	86,813
Total accumulated depreciation	69,199	38,509	-	107,708
Total capital assets, net	\$ 163,625	\$ (38,509)	\$ -	\$ 125,116

Depreciation was charged to function as follows:

Instruction	\$ 6,851
Pupil services	24,271
Plant services	7,387
	\$ 38,509

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
For The Year Ended June 30, 2022

6. Employee Retirement Systems

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

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

Plan Description and Provisions

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

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their salary, depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 2021-2022 was 16.92 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to STRS for the fiscal years ending June 30, 2022, 2021, and 2020 were \$75,358, \$79,990, and \$79,731, respectively, and equal 100 percent of the required contributions for each year.

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

Plan Description

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

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) for members of both the Classic Member Plan or the PEPRA Member Plan. The Charter School is required to contribute an actuarially

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

For The Year Ended June 30, 2022

determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2021-2022 was 22.91 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalPERS for the fiscal year ending June 30, 2022, 2021, and 2020 were \$23,036, \$28,176, and \$33,067, respectively, and equal 100 percent of the required contribution for each year.

7. Short-term Obligations

The Charter School's short-term debt activity for the year ended June 30, 2021 was as follows:

	Balance, 6/30/21	Increase	Decrease	Balance, 6/30/22
Revenue anticipation note	\$ 344,530		\$ 344,530	\$ -
Total	\$ 344,530	\$ -	\$ 344,530	\$ -

The purpose of the short-term borrowing was to fund ongoing operations of the Charter School. The borrowing was necessary due to the State's deferral of a portion of the Charter School's 2020-2021 local control funding formula apportionment from 2020-2021 to 2021-2022.

The debt was repaid directly from the Charter School's 2021-2022 local control funding formula apportionments.

8. Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2022 were as follows:

Child Nutrition Program	\$ 948
Educator Effectiveness	33,821
Lottery - Instructional Materials	31,533
A-G Completion Grant - Access/Success	56,250
A-G Completion Grant - Learning Loss Mitigation	56,250
Expanded Learning Opportunities	29,803
Expanded Learning Opportunities: Paraprofessional	896
Local Grants	415
Total	\$ 209,916

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue.

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

For The Year Ended June 30, 2022

Releases of restrictions for net assets with donor restrictions for the year ended June 30, 2022 were as follows:

Lottery - Instructional Materials	\$ 1,524
Expanded Learning Opportunities	30,235
Expanded Learning Opportunities: Paraprofessionals	9,769
Local Grants	358
Total	\$ 41,886

9. Joint Powers Agreement

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

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

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

The following is a summary of financial information for CharterSAFE and NCSMIG at June 30, 2021 (the most recent information provided to us):

	NCSMIG	CharterSAFE
Total assets	\$ 13,812,004	\$ 41,700,976
Total liabilities	4,503,657	23,137,342
Total net position	\$ 9,308,347	\$ 18,563,634
Total revenues	\$ 49,653,481	\$ 35,510,180
Total expenses	44,851,666	24,122,451
Change in net position	\$ 4,801,815	\$ 11,387,729

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

For The Year Ended June 30, 2022

10. Federal and State Revenue

For the year ended June 30, 2022, the Charter School was primarily funded through the LCFF and was additionally funded through the following grants:

Federal and State Categorical Programs

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

<u>Federal Programs</u>	
CARES Act, ESSER Funds	\$ 21,088
CARES Act, ESSER II Funds	48,199
CARES Act, ESSER III Funds	36,247
CARES Act, ESSER III Expanded Learning Opportunities, State Reserve for Emergency Need	115
CARES Act, ESSER II Expanded Learning Opportunities, State Set Aside	224
Expanded Learning Opportunities, GEER II	4,043
Forest Reserve Funds	22,133
NCLB: Title I, Part A	84,146
NCLB: Title II Part A, Teacher Quality	6,821
ESEA Title IV, Student Support	<u>10,186</u>
Total Federal	<u>\$ 233,202</u>
 <u>State Programs</u>	
Educator Effectiveness	42,276
A-G Completion Grant - Access/Success	56,250
A-G Completion Grant - Learning Loss Mitigation	56,250
State Lottery	21,795
State Learning Loss Mitigation - prior year revenue	13,017
Lottery Instructional Materials	7,749
Expanded Learning Opportunities Grant	(29)
State Mandated Costs Block Grant	<u>4,554</u>
Total State	<u>\$201,862</u>

11. Risk Management

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

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

For The Year Ended June 30, 2022

12. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

13. Related Party Transactions

The Charter School and Northern United - Humboldt Charter School are both operated by Northern United, an independent nonprofit entity. Both schools share some administrative staff. The payroll and benefits for that shared staff is reported by Northern United - Humboldt, and Northern United - Siskiyou reimburses Northern United - Humboldt for their share of the payroll and benefits. For the year ended June 30, 2022, the total paid to Northern United - Humboldt was \$335,203, including accounts payable at June 30, 2022 of \$158,613.

14. Evaluation of Subsequent Events

The Charter School has evaluated events through February 10, 2023, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF ACTIVITIES

BUDGET AND ACTUAL

For The Year Ended June 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive - (Negative)</u>
Revenues:			
Local control funding formula	\$ 1,423,636	\$ 1,420,772	\$ (2,864)
Federal revenues	639,089	233,202	(405,887)
Other state revenues	190,246	201,862	11,616
Other local revenues	74,166	152,461	78,295
	<u>2,327,137</u>	<u>2,008,297</u>	<u>(318,840)</u>
Total revenues			
Expenses:			
Certificated Salaries	518,040	456,255	61,785
Classified Salaries	239,461	222,738	16,723
Employee Benefits	354,481	266,955	87,526
Books and supplies	258,882	100,655	158,227
Services and other operating expenses	1,248,721	732,324	516,397
Depreciation	-	38,509	(38,509)
Other outgo	21,618	5,284	16,334
	<u>2,641,203</u>	<u>1,822,720</u>	<u>818,483</u>
Total expenses			
Change in Net Assets	(314,066)	185,577	499,643
Net Assets, July 1, 2021	<u>1,174,640</u>	<u>1,174,640</u>	<u>-</u>
Net Assets, June 30, 2022	<u>\$ 860,574</u>	<u>\$ 1,360,217</u>	<u>\$ 499,643</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

ORGANIZATION

June 30, 2022

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

The Board of Directors for the fiscal year ended June 30, 2022 was composed of the following members, with terms expiring as follows:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jere Cox	President	December 2024
Bianca Garza	Vice-President	December 2023
Rosemary Kunkler	Member	December 2024
Melissa Johnson	Member	December 2024
Aime Snider	Member (Appointed 1/19/22)	December 2023
Jeff Lanphere	Member (Resigned 11/10/21)	

ADMINISTRATION

Shari Lovett  
Executive Director

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Total Kindergarten through Grade 3	25.04	24.96
Classroom-based ADA included in total	-	-
Total Grades 4 through 6	29.80	29.59
Classroom-based ADA included in total	-	-
Total Grades 7 and 8	15.75	16.34
Classroom-based ADA included in total	-	-
Total Elementary School	<u>70.59</u>	<u>70.89</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
High School		
Total Grades 9 through 12	46.33	46.82
Classroom-based ADA included in total	-	-
Total High School	<u>46.33</u>	<u>46.82</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
Total Elementary and High School	<u>116.92</u>	<u>117.71</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2022

<u>Grade Level</u>	<u>Instructional Minutes Requirement</u>	<u>2021-22</u>		<u>Status</u>
		<u>Instructional Minutes Offered</u>	<u>Instructional Days Offered Traditional Calendar *</u>	

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2022

	For The Year Ended			
	Budget 6/30/2023	6/30/2022	6/30/2021	6/30/2020
Revenues and other financial sources	\$ 2,836,711	\$ 2,008,297	\$ 1,814,631	\$ 2,175,419
Expenditures	3,386,910	1,822,720	1,644,029	2,052,005
Total Outgo	3,386,910	1,822,720	1,644,029	2,052,005
Change in Net Assets	\$ (550,199)	\$ 185,577	\$ 170,602	\$ 123,414
Ending Net Assets	\$ 810,018	\$ 1,360,217	\$ 1,174,640	\$ 1,004,038
Available Undesignated Reserves	\$ 662,073	\$ 1,150,301	\$ 1,082,594	\$ 987,092
Designated for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Net Assets	\$ 662,073	\$ 1,150,301	\$ 1,082,594	\$ 987,092
Available Reserves as a Percentage of Total Outgo	19.55%	63.11%	65.85%	48.10%
Total Long-Term Debt	\$ -	\$ -	\$ -	\$ -
Average Daily Attendance at P-2	103	117	139	139

This schedule discloses the Charter School's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the Charter School's ability to continue as a going concern for a reasonable amount of time.

Net assets have increased \$356,179 over the past two years. The fiscal year 2022-2023 budget projects a decrease of \$550,199 (40.45%). For a school this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

The Charter School has not incurred an operating deficit in any of the last three years, but does anticipate incurring an operating deficit during the 2022-2023 fiscal year. The Charter School had no long-term debt over the past three years. However, the Charter School did have an outstanding balance of \$344,530 for a short-term revenue anticipation note as of June 30, 2021. That note was paid in full during 2021-2022.

ADA decreased by 22 over the prior two years. The Charter School anticipates a decrease of 14 ADA during the fiscal year 2022-23.

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

For The Year Ended June 30, 2022

June 30, 2022 Annual Financial and Budget Report Net Assets	\$ 1,212,273
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets -	
Increase capital assets	163,625
Increase accounts receivable	30,966
Decrease accounts payable	17,166
Increase depreciation expense	(38,509)
Decrease prepaid expense	(4,683)
Increase health and welfare benefits payable	(23,990)
Decrease miscellaneous voluntary deductions	3,370
Rounding	(1)
	<hr/>
June 30, 2022 Audited Financial Statements Net Assets	<u>\$ 1,360,217</u>

**OTHER AUDITOR'S REPORTS**

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United - Siskiyou Charter School (the "Charter School"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 10, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Findings and Responses as Finding 2022-001, that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as Findings 2022-002.

### **Charter School's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Charter School's responses to the findings identified in our audit and described in the accompanying Findings and Responses. The Charter School's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

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

*David J. Moonie + Co.*

CERTIFIED PUBLIC ACCOUNTANTS  
Eureka, California  
February 10, 2023

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

**Report on Compliance**

***Opinion***

We have audited the Northern United - Siskiyou Charter School's (the "Charter School") compliance with the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel, that are applicable to the District's educational programs for the year ended June 30, 2022.

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the Charter School's educational programs for the year ended June 30, 2022.

***Basis for Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the compliance requirements referred to above. Our audit does not provide a legal determination of the Charter School's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the applicable compliance requirements, and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Charter School's State programs.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

*Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with applicable compliance requirements occurred, whether due to fraud or error, and to express an opinion on the Charter School's compliance based on the compliance audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. 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, misrepresentations, or the override of internal control. Noncompliance with the applicable compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter School's compliance with the requirements of the State programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, our responsibilities are to:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter School's compliance with the compliance requirements referred to above and performing such other procedures as the auditor considers necessary in the circumstances;
- Obtain an understanding of the Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal controls over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the Charter School's compliance with the State laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

<u>Description</u>	<u>Procedures Performed</u>
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High School	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
 <b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In Person Instruction Grant	Yes
 <b>Charter Schools</b>	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the California Education Audit Appeals Panel's *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying Schedule of Findings and Responses as Finding 2022-002. Our opinion on the Charter School's compliance with the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with respect to this matter.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

**Charter School's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Charter School's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The Charter School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

David L. Mosnie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 10, 2023

**FINDINGS AND RESPONSES**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2022

Section I – Financial Statement Findings

2022-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Criteria

Education Code Section 41020(h) provides that not later than December 15 an audit report for the preceding fiscal year is to be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office.

Condition

The Charter School and the Charter School's auditor were not able to complete and finalize the audit report by the December 15 deadline. The Charter School requested and obtained approval for an extension to January 31, 2022 to file the audit report.

Identification of Repeat Finding

This is a repeat of prior year Audit Finding 2021-001.

Effect

The County Superintendent of Schools, the Department of Education, and the State Controller's Office received the report after the initial December 15, 2022 deadline.

Cause

Cumulative prior year delays related to Covid-19 carried over into the 2021-22 audit schedule, making it difficult for the auditor to complete the audit report by the December 15 due date.

Recommendation

We recommend that the Charter School and the auditor work closely in the future to plan for a timely filing of the audit.

Views of Responsible Officials and Planned Corrective Actions

The Charter School agrees to the recommendation and will adhere to the corrective action plan described in the "Charter School's Corrective Action Plan" section immediately following this section of the audit report.

Section II – Federal Award Findings and Questioned Costs

None reported.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2022

Section III – State Award Findings and Questioned Costs

2022-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Criteria

Pursuant to Education Code Section 42238.02(b)(2), the Charter School is required to annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the State Superintendent using the California Longitudinal Pupil Achievement Data System (CALPADS). This information is used to determine the Charter School's unduplicated pupil count. Unduplicated pupil means a pupil enrolled in a school Charter School or a charter school who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. A pupil is counted only once if they qualify under multiple categories. The unduplicated pupil count is used in the calculation of the Charter School's apportionment from the local control funding formula. The count is documented in CALPADS Forms 1.17 and 1.18.

Condition

During our testing of the unduplicated student counts we noted one student listed as qualifying for free/reduced meals who did not qualify, but also noted three students who did qualify for free/reduced meals and who were not included in the unduplicated count. Our sample included 100 percent of the population of students claimed as free/reduced price meals and English language funding eligible. The net adjustment required to the unduplicated count is an increase of 2.

Effect

The Charter School's unduplicated student count was understated by 2 students. Increasing the unduplicated count by 2 results in an increase in the revenue from the local control funding formula in the amount of \$1,000. Following is a schedule of the reported and audited counts.

	Unduplicated Pupil Count						
	Increase (Decrease) to Unduplicated Pupil Count Based on Adjustments of:					Total Enrollment	
	Certified Total Unduplicated Pupil Count	Eligibility For Free/Reduced Price Meals (FRPM)	Eligibility for English Learner Funding (EL)	Eligibility For Both FRPM and EL	Adjusted Total Unduplicated Pupil Count	Certified Total Enrollment Count	Adjusted Total Enrollment Count
Charter School Total	97	2		99	120	120	
Schools Tested:							
Northern United - Siskiyou	97	2		99	120	120	

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2022

Cause

Clerical error.

Recommendation

We recommend that the Charter School ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17, and carefully compare qualifying free/reduced applications to the CALPADS unduplicated count to ensure all qualifying students are included.

Views of Responsible Officials and Planned Corrective Action

The Charter School agrees and will adhere to the corrective action plan described in the "Charter School's Corrective Action Plan" section immediately following this section of the audit report.



# Northern United - Siskiyou Charter School

*Learning Today, Leading Tomorrow*

423 S. Broadway  
Yreka, California 96097  
Ph#: 530-842-4509  
Fax#: 530-842-3226  
nucharters.org

## School Director

*Shari Lovett*

## Board of Directors

*Rosemary Kunkler – President*  
*Bianca Garza – Vice President*  
*Jere Cox*  
*Melissa Johnson*  
*Aime Snider*

## CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

### 2022-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Name of contact person: Shari Lovett, School Director

Corrective Action: Northern United – Siskiyou Charter School's School Director and the auditor will work closely in the future to plan for a timely filing of the audit.

Proposed Completion Date: February 2, 2023

### 2022-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Name of contact person: Shari Lovett, School Director

Corrective Action: The specific students' free/reduced status was updated in CalPads and in the school's information system to ensure accurate eligibility. The Food Services Coordinator will ensure that free/reduced meals applications are on and for all students included in the CalPads reports 1.17 and 1.18 and carefully compare qualifying free/reduced applications to the CalPads unduplicated count to ensure all qualifying students are included.

Proposed Completion Date: February 2, 2023

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2022

2021-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Condition

Prior to the initial January 31, 2022 deadline, the Charter School obtained an extension until February 28, 2022 to file the audit report. The Charter School's audit report was filed in early April 2022.

Recommendation

We recommend that the Charter School and the auditor work closely in the future to plan for a timely filing of the audit.

Current Status

Not implemented, see current year Finding 2022-001.

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.4 Approval of AVID Overnight Field Trip

**Action Requested:**

Approval

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

The board is required to approve all overnight field trips.

**Fiscal Implications:**

Approximately \$5,000

**Itemized:**

Lodging: \$3,900

A's education day @\$15/person: \$450

Gas for vans, approx: \$600

One of the AVID classes did some fundraising which will be used for meals

**Contact Person/s:** Shari Lovett



## Northern United Charter Schools Field Trip Request Form

Teacher: Sarah Schaefer Date of Request: 2/16/23

Learning Center (if applicable): ELC / I.S. / YLC

Date(s) of Trip: 4/18 - 4/20 Kind of Trip: Day:  Out-of-County:  Overnight:

Purpose: AVID College tours

Destination: Santa Rosa, San Francisco, Oakland

Number of Students: <sup>ELC: 14</sup> Cathie: 5 <sup>YLC: 7</sup> 26 Number of Adult Chaperones: Humboldt: 3 Siskiyou: 4

Departure Date & Time: \_\_\_\_\_ Expected arrival time at destination: \_\_\_\_\_

Other Stops & Times: SEE ATTACHED

Return Date & Time: itinerary

Mode of Transportation: School Vans

Cost: \_\_\_\_\_ Other Costs: has been submitted  
(submit purchase request or PAR as necessary)

Teacher Signature: Jordan [Signature] Date: 2/16/23

Charter Director/Designee Signature: [Signature] Date: 3/1/2023

**\*All overnight field trips require Northern United Charter Schools Board approval prior to the field trip.**

**\*School Board Approval:** \_\_\_\_\_ **Date:** \_\_\_\_\_

\*Please have Overnight Field Trip Forms in Charter Office at least **one month** before planned event. Include detailed agenda, updated driver's forms, all student excursion waiver forms. Incomplete packets will not be considered for approval.

The Field Trip Request form must be submitted to the Charter Office for administrative approval.

Email to [debbisholes@nuarters.org](mailto:debbisholes@nuarters.org), or

Mail to: 2120 Campton Road, Ste. H, Eureka, CA 95503 Attention: Debbi

Please send in form **one week** before planned Day Field Trip.

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

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



# NU-HCS Van Request Form

Name:	Sarah Schaefer / Cathie Shermer			
Learning Center:	ELC / IST			
Reserve Date(s):	April 18 <sup>th</sup> - 20 <sup>th</sup>			
How Many Vans Needed:	1	2	③	4
Driver's Names:	1	Sarah Schaefer / Cam Trujillo		
	2	Cathie Shermer		
	3			
	4			
Have you turned in all the required field trip paperwork?	Yes			
	Not yet			
	N/A			
Have you turned in your DMV Driving Report?	Yes			
	No			
Submit to <a href="mailto:lspeck@nucharters.org">lspeck@nucharters.org</a> . Forms that are partially filled out will not be considered for reservations. Reservations are on a first come first serve basis.				



**NORTHERN UNITED CHARTER SCHOOLS**

**OVERNIGHT OR EXPERIENTIAL FIELD TRIP PERMISSION FORM**

Please read this document carefully before signing. It contains important information and advises of certain risks. Participant and family are asked to acknowledge and assume risks and waive claims they might have in the event of injury or other loss. This document must be signed by the Participant (student) and by at least one parent or legally appointed Guardian. If the Participant (student) is over the age of 18, s/he can sign on behalf of him/her self.

Education Code Section 35330 authorizes the governing board of any school NUCS to conduct field trips or excursions for students in connection with course instruction or school related social, educational, cultural, athletic or school band activities to and from places in the state, out of state, or a foreign country. Field trips or excursions, which may include overnight travel, may be connected with such courses and instruction or such school activities that further the student's education.

Name of Field/Excursion Trip: AVID College Tours

Location(s) of Field/Excursion Trip: Santa Rosa, San Francisco, Oakland

Departure Date, Time and Location: 4/18, 8am - ELL / CRC / YLC

Return Date, Time and Location: 4/20, 6pm ~ ELL / CRC / YLC

List Trip Activities: (i.e. hiking, visiting museums, etc.) College tours, career fair, A's game!  
sightseeing

Names of supervising teacher(s), program staff, chaperone(s): Sarah Schaefer, Cathie Shermer, Cam Trujillo, Colleen Allen, Donnie Allen

Mode(s) of Transportation (List in detail transportation mode and description for each segment of the educational trip):  
School vans

**Acknowledgements and Agreements of Participant and Parent**

I, Participant and Parent/Legal Guardian (hereinafter "parent") of minor Participant, for myself and on behalf of a minor Participant for whom I sign acknowledge and agree as follows:

**Participation is Voluntary.** I acknowledge that this field trip is voluntary and attendance by the Participant is not required and that an alternative educational activity will be provided if the parent/Legal Guardian does not give permission for him/her to participate.

**Waiver of Claims Against CHARTER SCHOOL.** I understand that California Education Code Section 35330 (d) provides that all persons participating in a field trip or excursion shall be deemed to have waived all claims against the CHARTER SCHOOL, its authorizing school district, or the State of California for injury, illness or death occurring during or by reason of a field trip or excursion.

**Release and Discharge.** I RELEASE AND DISCHARGE (agreeing to make no claim, and not to sue) the State of California, or CHARTER SCHOOL (its Board of Directors, officials, employees, agents, authorizer/school district) ["Released Parties"] from all claims of injury or loss which I, or the minor Participant for whom I sign, may suffer, arising in whole or in part from the

The purpose of this field trip is to expose AVID students to different types of college campuses in California while also offering educational experiences outside of Humboldt county.

3 Days/2 Nights (~~April 18-20~~ )

Leave ELC @8am

Arrive at Santa Rosa JC by noon for lunch then campus tour

~~Emailed on 1/9/23 - Confirmed~~

Sonoma State campus tour

~~Emailed on 1/9/23 - Confirmed~~

Stay at Ft. Mason hostel in SF:

~~Emailed on 1/9/23 - Confirmed~~

<https://www.hiusa.org/find-hostels/california/san-francisco-building240-fortmason>

Oakland A's have resumed their Education Days. This spring interested districts/schools can attend events on **April 19th (Sports Career Education Day)** and **May 4th (Weather Education Day)**. The A's landing page is up and running with information for this, and it can be found at [www.athletics.com/educationdays](http://www.athletics.com/educationdays). Districts/schools should go to this webpage to make their reservations. **Tickets are starting as low as \$15** in the lower level.

**Sports Career Education Day | ~~April 19, 2023 - Oakland A's vs. Chicago Cubs~~**

- Includes a pregame career panel with Bay Area sports professionals.
- Includes a pregame college fair with over 15 colleges & universities.
- Includes a game ticket for every student.
- Perfect for high school students!

~~Emailed on 1/9/23 - Confirmed~~

SFSU Tour: <https://recruitment.sfsu.edu/groupstours>

Tues, 4/18	
7:30am	Gather at ELC/CRC/YLC load cars, and leave by 8am
12pm	Arrive at Santa Rosa JC and eat lunch (students should pack sack lunch)
12:30pm	SRJC Campus Tour *look into certification/career tech programs
2:45pm	Arrive at Sonoma State, campus tour
5:30pm	Arrive at Ft. Mason Hostel, check in, get settled
6:30pm	Cook dinner together, Cathie will coordinate Free time at hostel (pool table, game room, movie theater!) Team building activities/games

9:00pm	In rooms, settle in, lights out/in bed by 10pm
Weds, 4/19	
8:45am	Students are in the van ready to go! Have already eaten breakfast, etc.
9:30am	Arrive at the A's Coliseum for the education day, career fair, and game
1:00pm	A's game starts
5:30pm	Group walk to Fisherman's Wharf, dinner options or option to stay with other chaperones at the hostel.
Thurs, 4/20	
8:30am	Students are cleaned up and vans are packed/ready to go!
9:30 am	SFSU Campus Tour
11:00am	Return Stop for Picnic @Golden Gate Park or Fort Point
6pm	Parent Pick Up at ELC/CRC/YLC

**ELC:**

Izabella Berry  
Molly Gillespie  
Arien Goode  
David Keely  
Randall Kelly  
David Linde  
Sarah McElroy  
Noah Morales-Jacobs  
Jamie Rhoomes  
Julianna Salaices  
Phoenix Smith  
Max Steudel  
Aleyda Vega-Guerrero  
Sara Villa

Chaperones: Sarah Schaefer, Cathie Shermer, and Zach Lathouris OR Cam Trujillo  
Maybe Wendy or Melissa?

**Cathie**

Jack Carlson, 12th  
Nora Carlson, 10th  
Evie Dowd, 10th  
Sophia Gray, 10th  
Catarina Freitas, 9th

**YLC:**

Nikolys Ramirez  
Sean Harris  
Hayden Allen  
Marissa Mason  
Kayla Alamillo  
Madison Rakestraw  
Abbiegale Miller

Chaperons from our site for now:

Colleen Allen 530-921-0430  
Donnie Allen 530-921-8863  
Bob Mason 209-985-3480  
Yesenia Alamillo 530-643-1352

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.5 Approval of 2023-2024 Calendar for NU-HCS

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United - Humboldt Charter School

## 2023-24 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 28, 2023	LP1	28	29	30	31	1-Sep	School Starts - Aug 28
to		4	5	6	7	8	Labor Day - Sept 4
September 22, 2023		11	12	13	14	15	
Instructional Days	19	18	19	20	21	22	
September 25, 2023	LP2	25	26	27	28	29	
to		2-Oct	3	4	5	6	
October 20, 2023		9	10	11	12	13	
Instructional Days	20	16	17	18	19	20	
October 23, 2023	LP3	23	24	25	26	27	
to		30	31	1-Nov	2	3	
November 17, 2023		6	7	8	9	10	Veterans Day - Nov 10
Instructional Days	19	13	14	15	16	17	
November 20, 2023	LP4	20	21	22	23	24	Thanksgiving Holiday Week - Nov 20-24
to		27	28	29	30	1-Dec	
December 15, 2023		4	5	6	7	8	
Instructional Days	15	11	12	13	14	15	P1 Ends - Dec 15
12/18/2023	LP5	18	19	20	21	22	Winter Break - Dec 18-Jan 1
to		25	26	27	28	29	
January 26, 2024		1-Jan	2	3	4	5	
		8	9	10	11	12	
		15	16	17	18	19	Martin Luther King Day - Jan 15
Instructional Days	18	22	23	24	25	26	Semester 1 Ends - Jan 26 (91 days)
January 29, 2024	LP6	29	30	31	1-Feb	2	
to		5	6	7	8	9	
February 23, 2024		12	13	14	15	16	
Instructional Days	15	19	20	21	22	23	Presidents Week - Feb 19-23
February 26, 2024	LP7	26	27	28	29	1-Mar	
to		4	5	6	7	8	
March 22, 2024		11	12	13	14	15	
Instructional Days	20	18	19	20	21	22	P2 Ends - Mar 22
March 25, 2024	LP8	25	26	27	28	29	
to		1-Apr	2	3	4	5	
April 19, 2024		8	9	10	11	12	Spring Break - Apr 8-12
Instructional Days	15	15	16	17	18	19	
April 22, 2024	LP9	22	23	24	25	26	
to		29	30	1-May	2	3	
May 17, 2024		6	7	8	9	10	
Instructional Days	20	13	14	15	16	17	
May 20, 2024	LP10	20	21	22	23	24	
to		27	28	29	30	31	Memorial Day - May 27
June 14, 2024		3-Jun	4	5	6	7	Semester 2 Ends - Jun 14 (89 days)
Instructional Days	19	10	11	12	13	14	Last Day of School - Jun 14 (180 days)

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

**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.6 Approval of 2023-2024 Calendar for NU-SCS

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United - Siskiyou Charter School

## 2023-24 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 28, 2023	LP1	28	29	30	31	1-Sep	School Starts - Aug 28
to		4	5	6	7	8	Labor Day - Sept 4
September 22, 2023		11	12	13	14	15	
Instructional Days	19	18	19	20	21	22	
September 25, 2023	LP2	25	26	27	28	29	
to		2-Oct	3	4	5	6	
October 20, 2023		9	10	11	12	13	
Instructional Days	20	16	17	18	19	20	
October 23, 2023	LP3	23	24	25	26	27	
to		30	31	1-Nov	2	3	
November 17, 2023		6	7	8	9	10	Veterans Day - Nov 10
Instructional Days	19	13	14	15	16	17	
November 20, 2023	LP4	20	21	22	23	24	Thanksgiving Holiday Week - Nov 20-24
to		27	28	29	30	1-Dec	
December 15, 2023		4	5	6	7	8	
Instructional Days	15	11	12	13	14	15	P1 Ends - Dec 15
12/18/2023	LP5	18	19	20	21	22	Winter Break - Dec 18-Jan 1
to		25	26	27	28	29	
January 26, 2024		1-Jan	2	3	4	5	
		8	9	10	11	12	
		15	16	17	18	19	Martin Luther King Day - Jan 15
Instructional Days	18	22	23	24	25	26	Semester 1 Ends - Jan 26 (91 days)
January 29, 2024	LP6	29	30	31	1-Feb	2	
to		5	6	7	8	9	
February 23, 2024		12	13	14	15	16	
Instructional Days	15	19	20	21	22	23	Presidents Week - Feb 19-23
February 26, 2024	LP7	26	27	28	29	1-Mar	
to		4	5	6	7	8	
March 22, 2024		11	12	13	14	15	
Instructional Days	20	18	19	20	21	22	P2 Ends - Mar 22
March 25, 2024	LP8	25	26	27	28	29	
to		1-Apr	2	3	4	5	
April 19, 2024		8	9	10	11	12	Spring Break - Apr 8-12
Instructional Days	15	15	16	17	18	19	
April 22, 2024	LP9	22	23	24	25	26	
to		29	30	1-May	2	3	
May 17, 2024		6	7	8	9	10	
Instructional Days	20	13	14	15	16	17	
May 20, 2024	LP10	20	21	22	23	24	
to		27	28	29	30	31	Memorial Day - May 27
June 14, 2024		3-Jun	4	5	6	7	Semester 2 Ends - Jun 14 (89 days)
Instructional Days	19	10	11	12	13	14	Last Day of School - Jun 14 (180 days)

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

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

**Subject:**

6.1 Discussion of Onboarding/Offboarding Protocol for NUCS Board Handbook

**Action Requested:**

Discussion

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

The Board Member Handbook was finalized in 2019. The original template was from the California School Board Association. At the time, the board members held several meetings in which the handbook was developed and eventually adopted. In the October and November 2022 board meetings, the handbook was reviewed. The board decided to create additional protocols for the handbook, including one for attendance, communication, board evaluation, voting a member off the board, and onboarding. Attached is a draft protocol for Onboarding and Offboarding.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

## **Onboarding/Offboarding Board Members:**

### **Principles:**

Strong board members are essential in maintaining a well-functioning school. A great school board works hand-in-hand with executive leadership to fulfill the mission and vision of the school. Whether incumbent or newly elected, the school benefits from school board members who are engaged, inspired and ready to work with the team. Having a clear understanding of the duties, responsibilities, expectations and protocols is essential for board members. An excellent onboarding and offboarding protocol is necessary to ensure this outcome.

### **Onboarding Protocols:**

- ❖ At the first NUCS Board Meeting after being sworn in, the new board member will be onboarded.
- ❖ The onboarding process will consist of:
  - An introduction to all NUCS Directors and Officers
  - A review of the NUCS Board Handbook, including all protocols, calendar of meeting dates, contact list for all Board Members, location of board policies, an explanation of Board roles
  - Receiving a Robert's Rules of Order book
  - A photo being taken for the NUCS school badge
  - A introduction to their new NUCS email address
- ❖ The School Director will create a NUCS School Badge and a name plate for the new Board Member

### **Offboarding Protocols:**

- ❖ When a Board Member resigns from their office, they must review and follow the offboarding protocol.
- ❖ The offboarding process will consist of:
  - Submitting a letter of resignation to the Board Chair or School Director
  - The letter of resignation will be agendaized for approval as a Consent Agenda item at the following Board Meeting.
  - The resigning Board Member will return all NUCS items to the School Director by dropping it off at a specified location over the next 14 days.

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

**Subject:**

7.1 Enrollment and Attendance Report

**Action Requested:**

None

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

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

Enrollment as of 2/24/2023 (LP6):  
NU-Humboldt Charter School - 320  
NU-Siskiyou Charter School - 127

Attendance as of 1/27/2023 (LP 5):  
NU-Humboldt Charter School - 97.14%  
NU-Siskiyou Charter School - 94.69%

Enrollment as of 2/25/2022 (LP 6):  
NU-Humboldt Charter School - 321  
NU-Siskiyou Charter School - 119

Attendance as of 1/28/2022 (LP 5):  
NU-Humboldt Charter School - 94.27%  
NU-Siskiyou Charter School - 97.57%

**Fiscal Implications:**

To be determined

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

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL					NORTHERN UNITED-SISKIYOU CHARTER SCHOOL				
Date Range	End Enroll	ADA Enroll	% ADA		Date Range	End Enroll	ADA Enroll	% ADA	
8/29-9/23	306	290.42	95.22%		8/29-9/23	121	113.79	98.18%	
9/26-10/21	315	296	95.67%		9/26-10/21	122	120	96.54%	
10/24-11/18	318	299.47	94.74%		10/24-11/18	126	118.11	95.25%	
11/21-12/16	318	305.2	94.98%		11/21-12/16	120	113.67	92.11%	
12/19-1/27	316	310.74	97.14%		12/19-1/27	116	114.58	94.69%	
1/30-2/24	320				1/30-2/24	127			
2/27-3/24					2/27-3/24				
3/27-4/21					3/27-4/21				
4/24-5/19					4/24-5/19				
5/22-6/15					5/22-6/15				
Year Overall					Year Overall				

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

**Subject:**

7.2 Financial Reports

**Action Requested:**

None

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

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

**Fiscal Implications:**

None

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

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 February

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	REVENUE LIMIT ST AID-CURR YR	1,689,861.00			1,689,861.00
8012	REVENUE LIMIT-EPA	28,278.00			28,278.00
	<b>Total LCFF Revenue Sources</b>	<b>1,718,139.00</b>	<b>.00</b>	<b>.00</b>	<b>1,718,139.00</b>
<b>Federal Revenue</b>					
8181	SP ED-ENTITLEMENT PER UDC	42,515.00			42,515.00
8182	SP ED-DISCRETIONARY GRANTS	26.00			26.00
8221	NATIONAL LUNCH PROGRAM	18,211.68			18,211.68
8290	ALL OTHER FEDERAL REVENUES	90,158.00			90,158.00
8295	ALL FEDERAL REV PRIOR YEAR	457,435.93			457,435.93
	<b>Total Federal Revenue</b>	<b>608,294.61</b>	<b>.00</b>	<b>.00</b>	<b>608,294.61</b>
<b>Other State Revenues</b>					
8520	CHILD NUTRITION	6,470.16			6,470.16
8560	STATE LOTTERY REVENUE	37,665.81			37,665.81
8590	ALL OTHER STATE REVENUES	249,789.62			249,789.62
8595	ALL OTHER STATE REV-PRIOR YR	12,919.00			12,919.00
	<b>Total Other State Revenues</b>	<b>293,904.27</b>	<b>.00</b>	<b>.00</b>	<b>293,904.27</b>
<b>Other Local Revenue</b>					
8634	FOOD SERVICES SALES	1,511.00			1,511.00
8660	INTEREST	2,900.95		580.38	2,320.57
8699	ALL OTHER LOCAL REVENUES	131,831.07			131,831.07
8792	TRANS OF APPORTION FROM COE	68,686.00			68,686.00
	<b>Total Other Local Revenue</b>	<b>204,929.02</b>	<b>.00</b>	<b>580.38</b>	<b>204,348.64</b>
	<b>Total Revenues</b>	<b>2,825,266.90</b>	<b>.00</b>	<b>580.38</b>	<b>2,824,686.52</b>

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail</b>						
<b>Certificated Salaries</b>						
1100	TEACHERS SALARIES - REGULAR	527,319.83		429,993.10	104,487.89	7,161.16
1104	SPECIAL ED TEACHER	163,935.28		132,104.04	33,026.00	1,194.76
1140	TEACHER SALARY - SUBSTITUTES	0.50			2,187.50	2,187.00
1150	TEACHER SALARY - OTHER PAY	27,050.25			1,076.25	25,974.00
1200	CERT PUPIL SUPPORT SAL - REG	81,350.00		58,560.00	14,640.00	8,150.00
1300	CERT SUPRVRS' & ADMIN'S SAL	51,302.87		41,042.36	10,260.59	.08

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Certificated Salaries (continued)</b>						
1900	OTHER CERT SALARY- REGULAR	100,004.12		81,003.36	20,250.84	1,250.08-
	<b>Total Certificated Salaries</b>	<b>950,962.85</b>	<b>.00</b>	<b>742,702.86</b>	<b>185,929.07</b>	<b>22,330.92</b>
<b>Classified Salaries</b>						
2100	CLASS INSTR AIDE SAL-REGULAR	32,105.67		9,122.51	14,200.25	8,782.91
2122	INSTR AIDE SAL HRLY-SPECL ED	15,000.00			692.75	14,307.25
2210	FOOD SERVICE PERSONNEL	22,208.37		17,766.68	6,016.67	1,574.98-
2213	MAINTENANCE/CUSTODL/OPERATNS				360.00	360.00-
2214	CUSTODIAN	18,480.25			1,155.00	17,325.25
2255	COMPUTER LAB TECHNICIAN	27,666.62		22,133.36	5,533.34	.08-
2304	BUSINESS MANAGER	28,499.75		22,800.00	5,700.00	.25-
2307	COORDINATOR	10,369.25		8,295.00	2,073.75	.50
2308	DIRECTOR	28,500.00		22,800.00	5,700.00	.00
2309	ADMINISTRATIVE ASSISTANT	63,840.50			3,280.00	60,560.50
2402	ACCOUNT TECHNICIAN	18,200.00		14,560.00	2,779.00	861.00-
2403	CLERICAL TECHNICIAN	18,578.00		140.00	2,280.50	16,157.50
2405	ATTENDANCE TECHNICIAN	60,320.00		30,613.36	7,066.21	22,640.43
2900	OTHER CLASS SALARIES-REGULAR	15,578.85		4,912.12	8,570.53	2,096.20
	<b>Total Classified Salaries</b>	<b>359,347.26</b>	<b>.00</b>	<b>153,143.03</b>	<b>65,408.00</b>	<b>140,796.23</b>
<b>Employee Benefits</b>						
3101	STRS - CERTIFICATED	376,312.98		122,457.30	30,784.79	223,070.89
3201	PERS - CERTIFICATED	14,182.93		16,115.04	3,214.29	5,146.40-
3202	PERS - CLASSIFIED	126,718.67		36,747.95	12,398.30	77,572.42
3311	SOCIAL SECURITY-CERTIFICATED	2,188.81		3,927.56	857.72	2,596.47-
3312	SOCIAL SECURITY-CLASSIFIED	30,988.80		9,417.76	4,034.55	17,536.49
3331	MEDICARE-CERTIFICATED	13,141.56		10,743.32	2,689.50	291.26-
3332	MEDICARE-CLASSIFIED	7,246.62		2,202.52	943.56	4,100.54
3411	HEALTH & WELFARE BENEFITS-CRT	240,856.38		195,204.15	48,801.03	3,148.80-
3412	HEALTH & WELFARE BENEFITS-CLS	53,298.98		47,260.30	17,825.63	11,786.95-
3501	ST UNEMPLOYMENT INS-CERTIF	4,685.37		3,704.64	927.44	53.29
3502	ST UNEMPLOYMENT INS-CLASSIFD	2,499.62		759.60	325.38	1,414.64
3601	WORKER'S COMP-CERTIFICATED	6,132.76		5,038.12	1,261.26	166.62-
3602	WORKER'S COMP-CLASSIFIED	3,944.62		1,032.92	442.49	2,469.21
	<b>Total Employee Benefits</b>	<b>882,198.10</b>	<b>.00</b>	<b>454,611.18</b>	<b>124,505.94</b>	<b>303,080.98</b>
<b>Books and Supplies</b>						

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Books and Supplies (continued)</b>						
4110	TEXTBOOKS	20,964.53			94.13	20,870.40
4200	BOOKS OTHER THAN TEXTBOOKS	4,570.11				4,570.11
4212	LIBRARY BOOKS	2,500.00				2,500.00
4310	MATERIALS & SUPPLIES	85,274.29			563.84	84,710.45
4312	SUBSCRIPTIONS/PERIODICALS	5,901.14				5,901.14
4314	TESTS	164.00				164.00
4351	OFFICE SUPPLIES	3,830.72			183.28	3,647.44
4364	GASOLINE	2,674.93			195.14	2,479.79
4374	CUSTODIAL SUPPLIES	648.93			1,339.38	690.45
4377	GROUND SUPPLIES	135.00			169.25	34.25
4381	BUILDING MAINTENANCE SUPPLS	75.22			29.63	45.59
4383	LOCKS AND KEYS	25.00				25.00
4384	REPAIR PARTS-BUILDING	0.08				.08
4392	MEDICAL SUPPLIES	550.00				550.00
4393	WORKSHOP REFRESHMENTS	2,887.31				2,887.31
4396	FOOD SERVICE SUPPLIES	1,009.93			39.26	970.67
4399	EQUIPMENT NON-INVENTORY	4,062.56				4,062.56
4400	EQUIPMENT	4,742.57				4,742.57
4445	COMPUTERS	14,968.03				14,968.03
4453	OTHER TECHNOLOGY	2,769.84				2,769.84
4710	FOOD	3,969.68			2,639.23	1,330.45
4720	PREPARED FOOD	73.00				73.00
<b>Total Books and Supplies</b>		<b>161,796.87</b>	<b>.00</b>	<b>.00</b>	<b>5,253.14</b>	<b>156,543.73</b>
<b>Services and Other Operating Expenditures</b>						
5201	EMPLOYEE MILEAGE	14,293.11			2,554.89	11,738.22
5205	AIRFARE	1,600.00				1,600.00
5207	REGISTRATION FEES	14,670.75			426.96	14,243.79
5209	ACCOMMODATIONS	8,948.40			116.64	8,831.76
5261	BUS TICKETS FOR STUDENTS	300.00				300.00
5300	DUES & MEMBERSHIPS	13,643.17			466.00	13,177.17
5450	OTHER INSURANCE	30,599.18				30,599.18
5510	HEATING FUEL	725.00				725.00
5512	PROPANE	500.83				500.83
5520	ELECTRICITY SERVICES	8,678.75			2,095.57	6,583.18
5530	WATER SERVICES	2,443.39			321.93	2,121.46

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Services and Other Operating Expenditures (continued)</b>						
5560	WASTE DISPOSAL	1,945.01			122.40	1,822.61
5565	HAZARDOUS WASTE DISPOSAL	152.00				152.00
5610	RENTALS AND LEASES	95.00				95.00
5612	RENTALS AND LEASES-BUILDINGS	81,388.72			23,424.79	57,963.93
5623	RENTALS AND LEASES-EQUIPMENT	6,879.99			935.93	5,944.06
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5637	MAINTENANCE AGREEMENTS	8,309.24			2,567.78	5,741.46
5800	CONTRACTED SERVICES	57,114.57			2,207.82	54,906.75
5801	STUDENT TRAVEL/FIELDTRIPS	175.00				175.00
5805	PRINTING SERV-OUTSIDE VENDOR	87.50				87.50
5812	LIBRARY CONTRACT	3,328.00				3,328.00
5817	INTERDISTRICT TRANSPORT SRV	11,017.48			10,289.50	727.98
5819	OTHER INTER-LEA CONTRACTS	206,054.48			20,271.46	185,783.02
5822	AUDIT FEES	4,300.00				4,300.00
5823	LEGAL FEES	11,259.09				11,259.09
5831	ADVERTISEMENT	5,060.01				5,060.01
5845	INFORMTN NETWORK SERV CONTR	9,595.00			8,005.00	1,590.00
5861	FINGERPRINTING	959.00				959.00
5881	OTHER CHARGES/FEES	7,151.74				7,151.74
5884	LICENSE, PERMIT, USE FEE, TX	982.00			50.00	932.00
5885	STUDENT AWARDS	250.00				250.00
5888	OTHER OPERATING EXPENSE	637,534.00				637,534.00
5909	TELEPHONE/COMMUNICATIONS	22,903.10			612.44	22,290.66
5922	TELEPHONE LINES - TECHNOLOGY	3,579.80			943.69	2,636.11
5950	POSTAGE	2,462.87			126.00	2,336.87
<b>Total Services and Other Operating Expenditures</b>		<b>1,164,909.70</b>	<b>.00</b>	<b>.00</b>	<b>75,538.80</b>	<b>1,089,370.90</b>
<b>Tuition</b>						
7142	OTH TUITN, EXCESS CSTS> COE	3,201.00				3,201.00
<b>Total Tuition</b>		<b>3,201.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>3,201.00</b>
<b>Total Expenditures</b>		<b>3,522,415.78</b>	<b>.00</b>	<b>1,350,457.07</b>	<b>456,634.95</b>	<b>1,715,323.76</b>
<b>Excess Revenues ( Expenditures )</b>					<b>(456,054.57)</b>	

Account classifications selected	Field ranges selected
FD RESC Y OBJT GOAL FUNC SCH LOCAL	FI RANGE
1. - - - - -	
2. - - - - -	
3. - - - - -	
4. - - - - -	
5. - - - - -	
6. - - - - -	
7. - - - - -	
8. - - - - -	
9. - - - - -	
10. - - - - -	

Primary sort/rollup levels: FD  
 Income summary level: 4  
 Expense summary level: 4  
 Data source: GLSTEX Standard Extract  
 Report template: /var/opt/qss/data/CTFAR300: 07/07/2020 17:07:13  
 Budget type: R Revised  
 Include budget transfers: U  
 GL Transactions: B Approved and Unapproved  
 Exclude Pre-encumbrances: N  
 Use Reference Values: N  
 Restricted Fld Nbr: 02 RESOURCE  
 Separation Option: No Separation of Restricted and UnRestricted  
 Extraction Type: Restricted and UnRestricted  
  
 Report prepared: 02/28/2023 07:09:05

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance %used
--------	----------------------------------	---------------------	--------------------------	--------------	---------------

Beginning balance

9110 CASH IN COUNTY TREASURY	1,254,765.90	136,404.81-	199,510.31-	0.00	1,055,255.59
9200 ACCOUNTS RECEIVABLE	0.00	0.00	4,901.00-	0.00	4,901.00-
9209 A/R SET-UP ODD YEARS	213,007.12	0.00	132,560.15-	0.00	80,446.97
9210 A/R POST	0.00	0.00	0.00	0.00	0.00
9330 PREPAID EXPENDITURES	9,683.26	0.00	0.00	0.00	9,683.26
9508 USE TAX LIABILITY	101.81-	0.00	0.00	0.00	101.81-
9509 ACCOUNTS PAYABLE SET UP-ODD YR	189,639.68-	0.00	163,291.78	0.00	26,347.90-
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	0.00	250.70-	0.00	250.70-
9511 STRS PASS THROUGH	0.00	0.00	1,434.50	0.00	1,434.50
9512 PERS PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9513 OASDHI PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9514 H & W PASS THROUGH	23,990.42	3,613.67-	7,713.63	0.00	31,704.05
9515 SUI PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9516 W/COMP PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9518 MEDICARE PASS THROUGH	0.00	0.00	0.00	0.00	0.00
9556 MISC DISTRICT VOL-DEDS	3,370.26-	0.00	0.00	0.00	3,370.26-
9650 DEFERRED REVENUE	96,062.15-	0.00	96,062.15	0.00	0.00
<b>TOTAL Beginning balance</b>	<b>1,212,272.80</b>	<b>140,018.48-</b>	<b>68,720.10-</b>	<b>0.00</b>	<b>1,143,552.70</b>

Current year revenue

8011 STATE AID - CURRENT YEAR	1,308,929.00	0.00	711,791.00	0.00	597,138.00	54.4
8012 EPA REVENUE	20,520.00	0.00	11,692.00	0.00	8,828.00	57.0
8019 STATE AID - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	N/A
8290 ALL OTHER FEDERAL REVENUES	349.05	8,517.00	178,279.15	0.00	177,930.10-	1075.5
8550 MANDATED COST REIMBURSEMENTS	4,550.00	0.00	3,657.00	0.00	893.00	80.4
8560 STATE LOTTERY REVENUE	33,037.00	0.00	15,650.64	0.00	17,386.36	47.4
8590 ALL OTHER STATE REVENUES	71,593.00	0.00	404,483.60	0.00	332,890.60-	565.0
8660 INTEREST	5,000.00	0.00	8,595.45	0.00	3,595.45-	171.9
8699 ALL OTHER LOCAL REVENUES	30,021.00	316.80	2,534.40	0.00	27,486.60	8.4
8792 TF OF APPORT FROM COE	39,145.00	0.00	108,585.57-	0.00	147,730.57-	277.4
8980 CONTRIBUTIONS FR UNRESTR REV	0.77-	0.00	0.00	0.00	0.77-	N/A
<b>TOTAL Current year revenue</b>	<b>1,513,143.28</b>	<b>8,833.80</b>	<b>1,228,097.67</b>	<b>0.00</b>	<b>285,045.61</b>	

\*TOTAL Beginning balance + Revenue 2,725,416.08 1,221,106.60 2,440,370.47 \*

Expense

1100 CERTIFICATED TEACHERS SALARIES	626,488.00	50,427.67	349,530.31	240,626.02	36,331.67	94.2
1300 CERTIFICATED SUPERV & ADM SAL	61,047.00	4,898.34	41,591.30	19,483.36	27.66-	100.0
2100 INSTRUCTIONAL AIDE SALARIES	19,856.00	493.00	2,492.00	1,972.00	15,392.00	22.5
2200 CLASSIFIED SUPPORT SALARIES	28,062.00	1,659.75	16,403.82	6,639.00	5,019.18	82.1
2400 CLERICAL/TECHNICAL/OFFICE SAL	95,767.00	8,344.75	65,623.42	32,738.00	2,594.42-	102.7
2900 OTHER CLASSIFIED SALARIES	74,568.00	14,384.50	85,443.51	57,198.00	68,073.51-	191.3
3101 STRS CERTIFICATED	183,391.76	10,239.99	69,399.43	39,687.92	74,304.41	59.5
3102 STRS CLASSIFIED	0.00	0.00	64.22-	0.00	64.22	N/A
3201 PERS CERTIFICATED	8,428.00-	1,192.39	7,669.82	4,769.56	20,867.38-	N/A
3202 PERS CLASSIFIED	60,986.17	4,325.78	26,598.69	17,167.88	17,219.60	71.8
3301 SOCIAL SECURITY CERTIFICATED	3,150.00-	403.00	2,569.90	1,612.00	7,331.90-	N/A
3302 SOCIAL SECURITY CLASSIFIED	13,346.54	1,528.92	10,534.47	6,109.92	3,297.85-	124.7

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
3311 MEDICARE - CERTIFICATED	9,235.41	789.84	5,585.17	3,771.60	121.36-	101.3
3312 MEDICARE - CLASSIFIED	3,121.37	357.57	2,463.69	1,428.95	771.27-	124.7
3401 HEALTH & WELFARE CERTIFICATED	214,127.40	15,496.37	93,395.74	61,985.48	58,746.18	72.6
3402 HEALTH & WELFARE CLASSIFIED	67,445.89	5,776.41	27,882.62	23,105.64	16,457.63	75.6
3501 UNEMPLOYMENT - CERTIFICATED	3,168.77	272.40	1,893.99	1,273.74	1.04	100.0
3502 UNEMPLOYMENT - CLASSIFIED	1,076.34	123.32	849.69	488.32	261.67-	124.3
3601 WORKERS COMP - CERTIFICATED	6,813.74	370.40	2,803.97	1,760.21	2,249.56	67.0
3602 WORKERS COMP - CLASSIFIED	2,294.79	167.69	1,272.80	668.61	353.38	84.6
4100 APPRVD TEXTBKS/CORE CURRICULA	37,696.13	3,806.96	29,946.65	6,850.68	898.80	97.6
4110 SOFTWARE - CURRICULA/SBE APPRV	5,000.00	0.00	0.00	0.00	5,000.00	0.0
4200 BOOKS AND REFERENCE MATERIALS	0.00	400.83	400.83	882.71	1,283.54-	N/A
4300 SUPPLIES	62,549.96	2,221.48	30,736.57	9,871.76	21,941.63	64.9
4400 NON-CAPITALIZED EQUIP.	3,628.16	0.00	0.00	0.00	3,628.16	0.0
4700 FOOD	15,000.00	88.00	3,086.08	5,715.17	6,198.75	58.7
5200 TRAVEL & CONFERENCE	23,249.00	889.05	15,715.88	6,726.76	806.36	96.5
5300 DUES & MEMBERSHIPS	17,308.13	0.00	7,069.00	0.00	10,239.13	40.8
5400 INSURANCE	19,635.00	0.00	39,271.00	0.00	19,636.00-	200.0
5500 OPERATION & HOUSEKEEPING SERV	15,229.00	706.89	8,373.75	12,553.45	5,698.20-	137.4
5510 HEATING BUTANE, OIL	2,000.00	721.76	1,882.23	707.77	590.00-	129.5
5520 ELECTRICITY	19,322.00	869.92	6,735.13	17,622.61	5,035.74-	126.1
5530 WATER&/OR SEWAGE	3,500.00	192.89	1,882.52	3,103.23	1,485.75-	142.5
5550 DISPOSAL/GARBAGE REMOVAL	2,000.00	36.75	104.25	595.75	1,300.00	35.0
5600 RENTALS, LEASES & REPAIRS,N.C.	24,323.00	438.80	6,598.19	16,267.43	1,457.38	94.0
5612 NORTH UNITED RENT/LEASE BLDG	143,472.00	11,956.00	119,560.00	56,927.24	33,015.24-	123.0
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	721,028.56	4,864.51	192,991.09	276,119.64	251,917.83	65.1
5801 LEGAL FEES	9,400.00	0.00	726.98	11,446.02	2,773.00-	129.5
5830 AUDIT FEES	16,900.00	0.00	10,150.00	7,980.00	1,230.00-	107.3
5864 CO-OP / SCOE	4,500.00	0.00	2,250.00	2,250.00	0.00	100.0
5899 UNAPPROPRIATED REVENUE	219,978.26	0.00	0.00	0.00	219,978.26	0.0
5912 COMMUN - INTERNET SVCS/LINES	14,797.00	0.00	1,500.00	0.00	13,297.00	10.1
5922 COMMUNICATION - TELEPHONE SVCS	13,530.00	406.35	3,688.51	11,641.98	1,800.49-	113.3
5930 COMMUNICATION - POSTAGE/METER	600.00	0.00	208.99	391.01	0.00	100.0
6170 LAND IMPROVEMENTS - DEPRECIABL	10,000.00	0.00	0.00	0.00	10,000.00	0.0
6400 EQUIPMENT	18,000.00	0.00	0.00	0.00	18,000.00	0.0
7142 OTH TUIT,EXC CST PMT TO COE	12,185.00	0.00	0.00	0.00	12,185.00	0.0
7310 TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Expense	2,894,049.38	148,852.28	1,296,817.77	970,139.42	627,092.19	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	1,492,531.78	0.00	0.00	0.00	1,492,531.78	
9791 FUND BAL-BEGINNING BALANCE	1,212,272.80-	0.00	0.00	0.00	1,212,272.80-	
TOTAL Ending balance	280,258.98	0.00	0.00	0.00	280,258.98	
**Fund balance	168,633.30-	1,072,254.32	1,143,552.70		**	

☐

2223 NUSCS FAR 02/2023

02/01/2023 - 02/28/2023

FUND :77 SCHOOL / PAYROLL CLEARING 995

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	704,864.42-	14,906.21-	178,374.30-	0.00	883,238.72-	
9620 DUE TO OTHER AGENCIES	704,864.42	14,906.21	178,374.30	0.00	883,238.72	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	0.00	0.00			**

043 NORTHERN UNITED SISKIYOU J70394 Financial Summary Report FAR300 L.00.09 02/28/23 07:09 PAGE 4  
 2223 NUSCS FAR 02/2023 02/01/2023 - 02/28/2023  
 FUND :87 AP CLEARING (994)

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	922,295.34-	15,315.34-	729,575.33-	0.00	1,651,870.67-	
9620 DUE TO OTHER AGENCIES	922,295.34	15,315.34	729,575.33	0.00	1,651,870.67	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
*TOTAL Beginning balance + Revenue		0.00	0.00	0.00		*
**Fund balance	0.00	0.00	0.00			**

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

**Subject:**

7.3 Director's Report

**Action Requested:**

Information

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

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

**Subject:**

7.4 Northern United - Humboldt Charter School Report

**Action Requested:**

Information

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

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

**Fiscal Implications:**

None

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

**Humboldt Regional Director Board Report**  
**3-8-23**

**What's happening Schoolwide?**

A. Congratulations to our Spelling Bee winners who will advance to the Regional Spelling Bees:

Elementary-

1st- Bradley- CLC

2nd- Waylund- WCLC

3rd- Aubree- CLC

Jr. High-

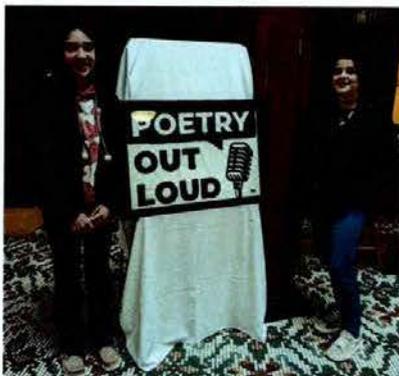
1st- Catarina- IS

2nd- Jaxon- CLC

3rd- Samuel- CLC



B. Catarina and Evie at the County POL Event on 2/5. Evie performed poems while Catarina played piano during the intermission at the event.



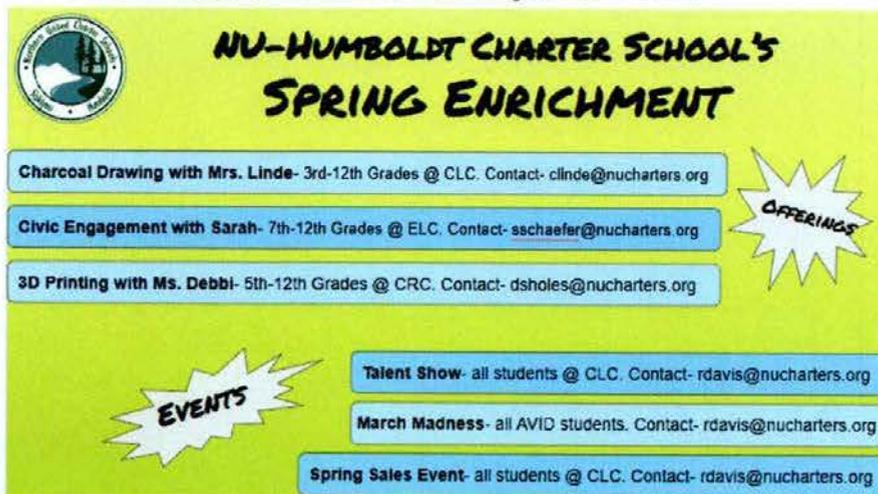
C. Our Science Fair was on 2/10 at ELC. There were 11 full projects and 7 posters in the new TK-3rd poster division. Most of the students will be going to the County Science Fair. Thank you to our judges, Annessa and Shannon R. Thank you to our student judges, Jack and Nora, who are Cathie's AVID students.



D. Bradley won 3rd place at the Regional Spelling Bee. He will go to the County Spelling Bee on Friday, March 3rd.

E. Our Middle School Boys Basketball Team wraps up on 3/3. Our Co-Ed High School Basketball Team starts on 3/2.

F. Our Spring Enrichment Offerings and Events.



The poster features the school's logo in the top left corner. The title 'NU-HUMBOLDT CHARTER SCHOOL'S SPRING ENRICHMENT' is centered at the top. Below the title, there are two columns of offerings and events. The left column is headed 'OFFERINGS' and the right column is headed 'EVENTS'. Each offering and event includes the activity name, the teacher, the grade levels, the location, and the contact email.

**NU-HUMBOLDT CHARTER SCHOOL'S  
SPRING ENRICHMENT**

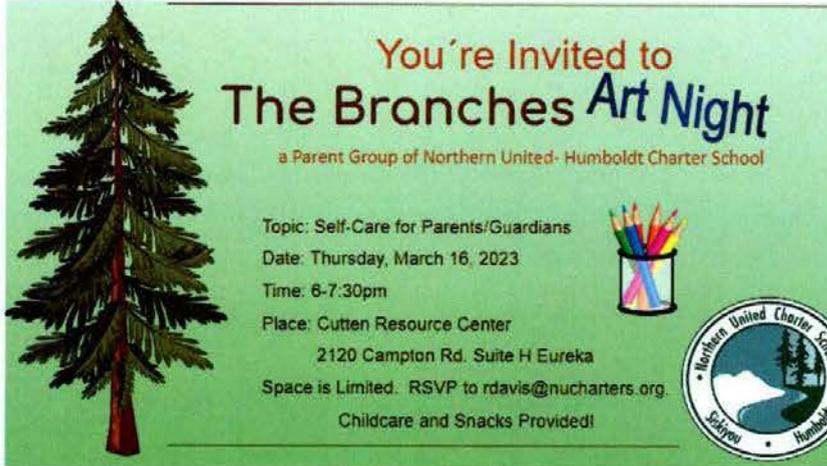
**OFFERINGS**

- Charcoal Drawing with Mrs. Linde- 3rd-12th Grades @ CLC. Contact- [clinde@nuarters.org](mailto:clinde@nuarters.org)
- Civic Engagement with Sarah- 7th-12th Grades @ ELC. Contact- [sschaefer@nuarters.org](mailto:sschaefer@nuarters.org)
- 3D Printing with Ms. Debbi- 5th-12th Grades @ CRC. Contact- [dsholes@nuarters.org](mailto:dsholes@nuarters.org)

**EVENTS**

- Talent Show- all students @ CLC. Contact- [rdavis@nuarters.org](mailto:rdavis@nuarters.org)
- March Madness- all AVID students. Contact- [rdavis@nuarters.org](mailto:rdavis@nuarters.org)
- Spring Sales Event- all students @ CLC. Contact- [rdavis@nuarters.org](mailto:rdavis@nuarters.org)

G. Our Branches Event this month.



**You're Invited to**  
**The Branches Art Night**  
a Parent Group of Northern United- Humboldt Charter School

Topic: Self-Care for Parents/Guardians  
Date: Thursday, March 16, 2023  
Time: 6-7:30pm  
Place: Cutten Resource Center  
2120 Campton Rd. Suite H Eureka  
Space is Limited. RSVP to [rdavis@nucharters.org](mailto:rdavis@nucharters.org).  
Childcare and Snacks Provided!

H. We are moving forward with our Community School. We have a committee meeting scheduled for this month.

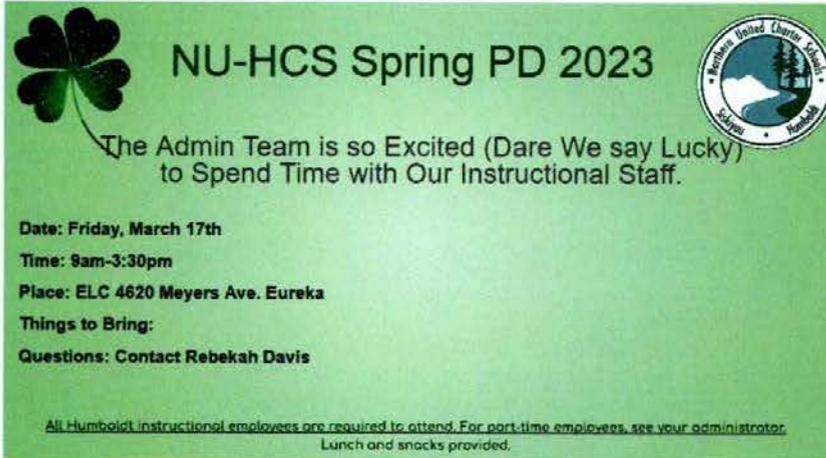


**We Need You for  
Our Community School!**

- Come Learn About Community Schools
- See What We are Currently Doing to Support Our Students
- Join in the Brainstorm Session for Other Things Our Students Need

Date: Friday, March 10, 2023  
Time: 11am-noon  
Place: In person @ CRC 2120  
Campton Rd. Suite H Eureka or  
Zoom Meeting ID [94201572462](#)

I. Our PD for this month.



## NU-HCS Spring PD 2023

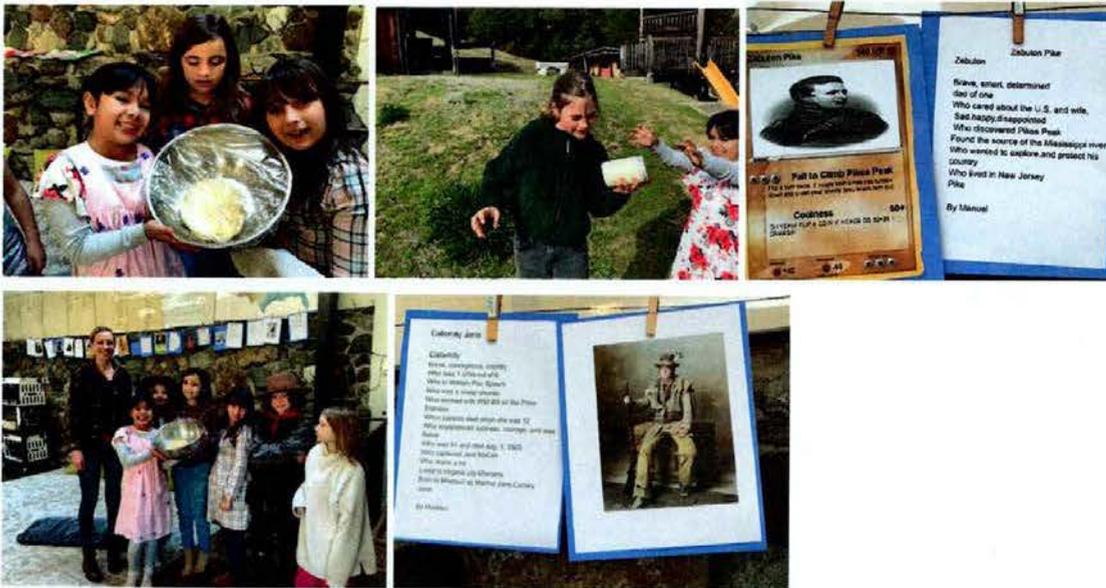
The Admin Team is so Excited (Dare We say Lucky) to Spend Time with Our Instructional Staff.

**Date:** Friday, March 17th  
**Time:** 9am-3:30pm  
**Place:** ELC 4620 Meyers Ave. Eureka  
**Things to Bring:**  
**Questions:** Contact Rebekah Davis

All Humboldt instructional employees are required to attend. For part-time employees, see your administrator.  
Lunch and snacks provided.

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

A. BLC's 3rd and 4th Graders celebrated Pioneer Day by writing Pioneer Bio Poems. They made bread and butter too.



B. Nona at BLC started a new class called Tang Soo Do, which is a Korean martial art form.



C. Lori at BLC led a great Science lesson on rocks, sand, and sediment exploration.



D. BLC's 1st and 2nd Graders engineering



- E. BLC's Kindergarten class received a gift of an awesome marble run, complete with musical notes. These little engineers worked beautifully together to create a great run. They also sorted and counted all of the various parts.



- F. In honor of Chinese New Year, BLC's Kindergarten class learned Chinese Jump Rope. These kids have great coordination and even learned a routine.



- G. CLC celebrated Kindness Week and School Choice Week back in January. The students brought in \$81.50 in Kind Coins to help with beach cleanup for the Great Kindness Challenge.



- H. NU-HCS' Choir and staff threw a surprise baby shower for Choir Teacher Stella.



- I. ELC's Open house was a great showcase of our high school program. There were a few families from our recent middle school presentations that came. In addition, there were quite a few families from CLC that attended.
- J. CLC celebrated the 100th day of school with lots of fun!



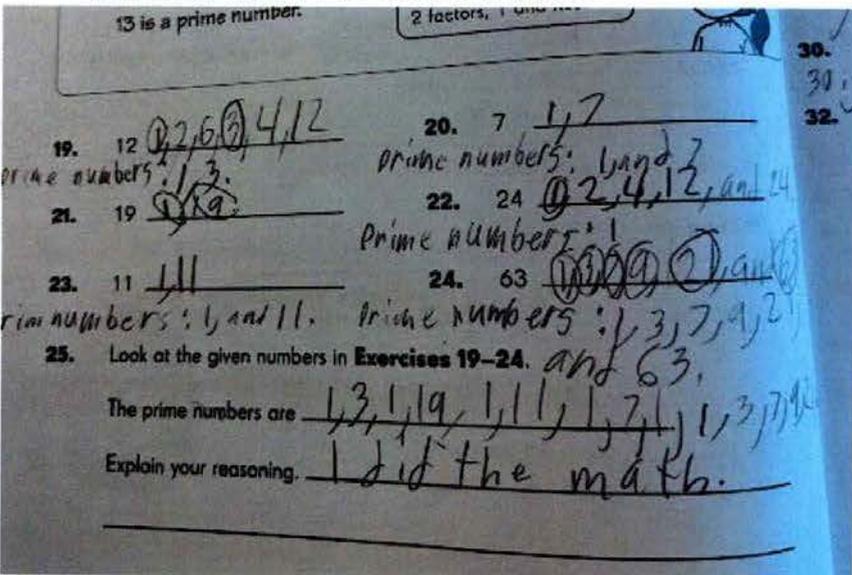
- K. HCOE and the Compassionate Systems Team visited ELC, CLC, and CRC. We have a professional development for all of our staff planned in March.
- L. Cathie Shermer's AVID class wrote Valentines and delivered them to the local rest home.



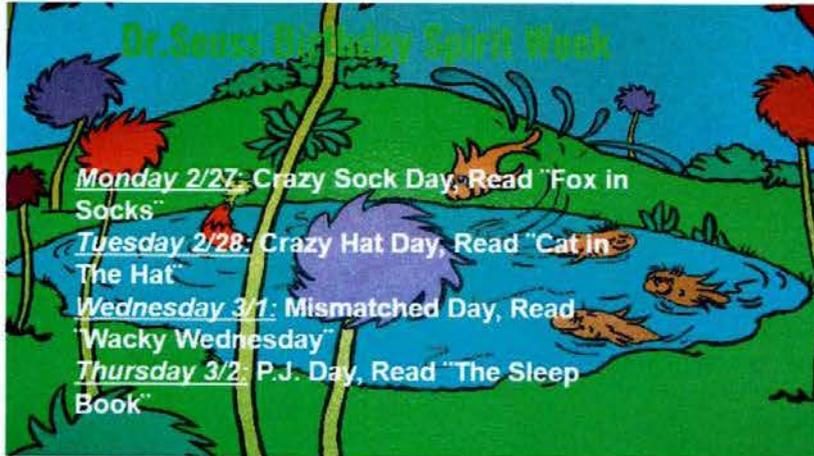
M. CLC celebrated Valentines Day with lots of love all around.



N. Heather Scharlack got a kick out of this response from one of her students on their math sheet. She wanted to share.



O. CLC is celebrating Dr. Seuss' Birthday and Read Across America.



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

**Subject:**

7.5 Northern United - Siskiyou Charter School Report

**Action Requested:**

Information

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

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

**Fiscal Implications:**

None

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

# NU-SCS Board Report March 2023

## Yreka Learning Center

### **Elizabeth Clause**

Last year's quilt project was such a huge success that we are doing it again! Last year our focus was "Home is Where the Heart Is", and focused on what we love about where we live. This year we will be using the heart theme again, but are taking it in a different direction to incorporate the idea that with kindness and courage we can make the world we live in a better place to be. The quilt project will feature the heart as a symbol of kindness and courage.

All students are asked to create an original piece of artwork that will then be collected and made into a special quilt that will be raffled off as part of our school's fundraising efforts to support field trips, graduation events, etc.

For this project, students will be provided with a heart template and markers to color. We will be using markers because the colors show up better when they are transferred onto fabric for the quilt. Samples will be made available to give the basic concept, and to look at if they need ideas.



## Mt Shasta Learning Center

### **Michelle Andras**

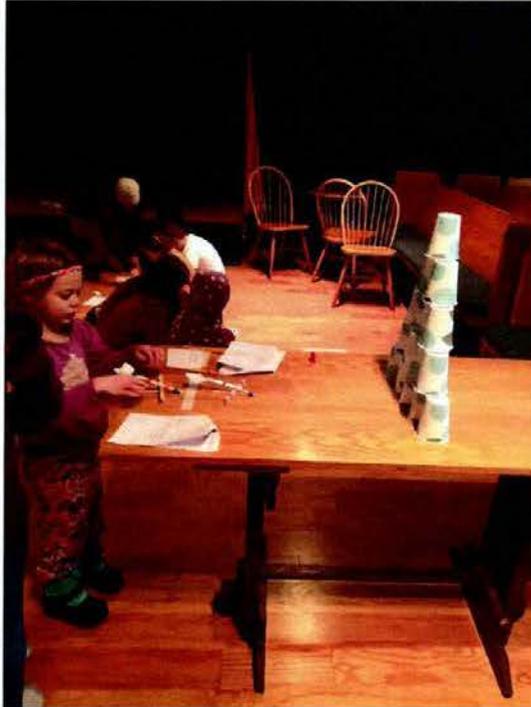
We had a great time this week celebrating Valentine's Day with candy math, making animals out of hearts for art, and studying the non-Newtonian fluid Oobleck for science. (It acts like a liquid and a solid.) We also welcomed a new third grade student, Ricardo!

We have a dental hygienist coming for an oral health day, which includes a dental cleaning.

**Andrea Marchyok**

Thursday, March 9th. March @ 2:45 there will be a Garden Club Meeting for people interested in developing a garden for our Pine Grove Learning center with the grant funding we received from the Ford Foundation.

We had a lot of fun with our Catapult Olympics!



**Greta de la Pedraja**

We took our middle school students to the local goat farm to hold baby goats. The students loved it!!

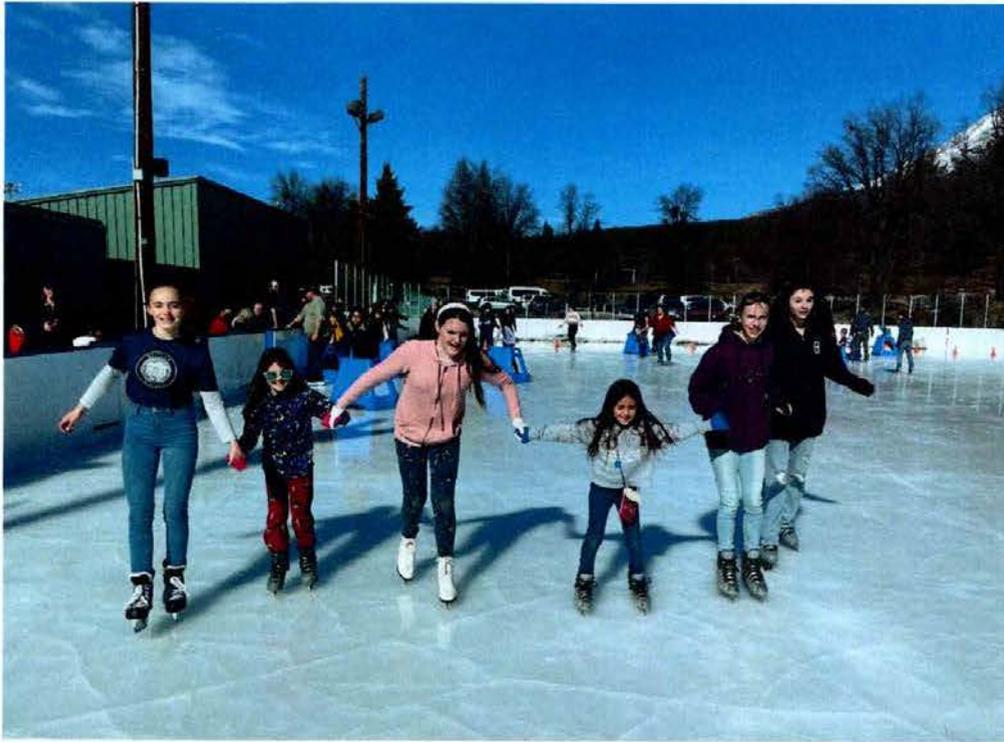


Christian Birch from SCOE came to the school to talk about fish anatomy and some students participated in dissection and identifying fish parts.



## Ice Skating in Mt Shasta

All the Mt Shasta elementary and middle school students had an opportunity to go ice skating in February. It was a beautiful day!



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

**Subject:**

7.6 Board Report

**Action Requested:**

Information

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

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

**Fiscal Implications:**

None

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

**Agenda Item 8.**  
**NEXT BOARD MEETING**

**Subject:**

8.1 Possible Agenda Items

**Action Requested:**

None

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

Discussion of topics to cover at the next meeting:

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett, Rosemary Kunkler

**Agenda Item 8.**  
**NEXT BOARD MEETING**

**Subject:**

8.2 Next Board Meeting Date: April 12th

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett, Rosemary Kunkler

**Agenda Item 9.**

**ADJOURN**