

NPA Board Meeting

January 14, 2025 3:00 pm

Agenda Item 1:

CALL TO ORDER/AGENDA

Subject:

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

Action Requested:

1.1 Approval

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

A director, 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:

Adam Hess, Letty Podesta

Agenda Item 2:

GOVERNANCE TRAINING

Subject:

2.1 NPA Board Training in Best Governance Practices

Action Requested:

Approval

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

The board has requested training on governance and the HCOE Superintendent, Michael Davies-Hughes, will present best practices the board.

Fiscal Implications:

none

Contact Person/s:

Adam Hess

Agenda Item 3:

CONSENT AGENDA

A director 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 for NPA

Action Requested:

Approval

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

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

Fiscal Implications:

Warrants: NPA - \$43,776.46

Contact Person/s:

Adam Hess, Létty Podesta

ReqPay05a

Payment Register

Scheduled 12/06/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor	COASTAL BUSINESS SYSTEMS INC. (000224/1) PO BOX 660831 DALLAS, TX 75266-0831									
2024/25	11/19/24	R25-00056	COPIER RENTAL	37923557	12/06/24	Submitted		792.92		792.92
			019-1825201-000	(1172569)						
	2025	(002289)	62-1100-0-1110-2700-5623-000-0000	BatchId		Check Date		PO# BPO25-00028		Register #
Total Invoice Amount								792.92	Check	

AP Vendor	CRYSTAL SPRINGS WATER CO (000165/1) PO BOX 3786 EUREKA, CA 95502									
2024/25	11/14/24	R25-00058	WATER DELIVERY -	11140539	12/06/24	Submitted		70.00		70.00
			HS - Acct 276	(1172569)						
	2025	(001975)	62-0000-0-1110-8210-5531-000-0000	BatchId		Check Date		PO# BPO25-00030		Register #
2024/25	11/01/24	R25-00058	WATER DELIVERY -	EQUIPRENT 11-01	12/06/24	Submitted		10.00		10.00
			HS - Acct 276	(1172569)						
	2025	(001975)	62-0000-0-1110-8210-5531-000-0000	BatchId		Check Date		PO# BPO25-00030		Register #
2024/25	11/01/24	R25-00058	WATER DELIVERY -	EQUIPRENT NOV 2024	12/06/24	Submitted		2.00		2.00
			HS - Acct 276	(1172569)						
	2025	(001975)	62-0000-0-1110-8210-5531-000-0000	BatchId		Check Date		PO# BPO25-00030		Register #
Total Invoice Amount								82.00	Check	

AP Employee	Illman, Elizabeth Y (000043) 865 Bayview St. Arcata, CA 95521									
*	2024/25	11/12/24	R25-00022	SNACKS - MS CORE	12564430	12/06/24	Submitted	45.66		45.66
			DAY	(1172569)						
	2025	(002397)	62-1400-0-1110-1000-4391-678-0000	BatchId		Check Date		PO# BPO25-00030		Register #
Total Invoice Amount								45.66	Check	

AP Vendor	POST-HASTE MAIL CENTER INC (000184/1) 600 F STREET SUITE 3 ARCATA, CA 95521									
2024/25	11/15/24	R25-00090	COPIES - MS	443166	12/06/24	Submitted		10.99		10.99
			INSTRUCTION	(1172569)						
Total Invoice Amount								45.66	Check	

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 011561, Page Break by Check/Advice? = N, Zero? = Y)

Scheduled 12/06/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor POST-HASTE MAIL CENTER INC (000184/1) (continued)											
2024/25	11/15/24	R25-00090	COPIES - MS INSTRUCTION	443166 (1172569) (continued)	12/06/24	Submitted		(continued)			
	2025	(002513)	62-6300-0-1110-1000-5805-678-0000	BatchId		Check Date		PO# BPO25-00062	Register #		
Total Invoice Amount									10.99	Check	
AP Vendor RECOLOGY ARCATA (000005/1) P.O. BOX 188 555 VANCE AVE. SAMOA, CA 95564											
2024/25	11/30/24	R25-00093	GARBAGE - MS - ACCT 060826321	33178856 (1172569)	12/06/24	Submitted		138.75		138.75	
	2025	(000196)	62-0000-0-1193-8100-5560-678-0000	BatchId		Check Date		PO# BPO25-00065	Register #		
Total Invoice Amount									318.93	Check	
AP Employee Stillman, Jackson G (000065) 1721 Stewart Ave Apt. A Arcata, CA 95521											
2024/25	10/16/24	R25-00029	TEXTBOOKS /BOOKS - HS	113-9697645-57866646 (1172569)	12/06/24	Submitted		167.67		167.67	
	2025	(000554)	62-6300-0-1110-1000-4110-000-0000	BatchId		Check Date		PO# BPO25-00064	Register #		
Total Invoice Amount									167.67	Check	

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	1,418.17	436,589.46
		435,171.29

Number of Payments	9	
Number of Checks	6	\$1,418.17
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$1,418.17	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$1,418.17	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	3	
\$100 - \$499	2	
\$500 - \$999	1	
\$1,000 - \$4,999		
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor	2	
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count: 9, Check Count: 6, ACH Count: 0, vCard Count: 0, Total Check/Advice Amount: \$1,418.17

Selection: Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 011561, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 12/11/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2024/25	11/02/24		Anderson Mason, Martha V (000067) PO Box 484 Bayside, CA 95524	EP25-00001 (1173719)	12/11/24	Submitted		149.00		149.00
		2025 (002599)	62-1100-0-1110-1000-5884-000-0000							

Total Invoice Amount										
149.00	Check									

Total Invoice Amount										
10.25	Check									

Total Invoice Amount										
390.57	Check									

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Difference
62	549.82	431,938.48
	432,488.30	

Number of Payments	3	
Number of Checks	3	\$549.82
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$549.82	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$549.82	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	1	
\$100 - \$499	2	
\$500 - \$999		
\$1,000 - \$4,999		
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor 1

! Number of Prepaid payments

@ Number of Liability payments

& Number of Employee Also Vendors

? denotes check name different than payment name

F denotes Final Payment

Report Totals -	Payment Count	3	Check Count	3	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$549.82
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Scheduled 12/11/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2024/25	12/11/24	R25-00004	ARCATA MINI STORAGE (000249/1) 1450 M STREET ARCATA, CA 95521	HS - STORAGE RENTAL (1174279)	12/11/24	Submitted		110.00		110.00
	2025	(000167)	62-0000-0-1110-2700-5628-000-0000	BatchId		Check Date	PO# BPO25-00003	Register #		

Total Invoice Amount 110.00 Check

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Difference
62	110.00	432,378.30
		432,488.30

Number of Payments	1	
Number of Checks	1	\$110.00
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$110.00	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$110.00	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99		
\$100 - \$499	1	
\$500 - \$999		
\$1,000 - \$4,999		
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor
 ! Number of Prepaid payments
 @ Number of Liability payments
 & Number of Employee Also Vendors

? denotes check name different than payment name
 F denotes Final Payment

Report Totals -	Payment Count	1	Check Count	1	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$110.00
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ReqPay05a

Payment Register

Scheduled 12/12/2024 - 12/13/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor Amazon Capital Services ,INC. (030156/1) PO Box 035184 Seattle, WA 98124											
* 2024/25	12/07/24	R25-00030	TEXTBOOKS/BOOKS - MS	1CL4-3FKD-W7JX (1174946)	12/12/24	Cancelled		37.17		37.17	
* 2024/25	12/08/24	R25-00014	INSTRUCTIONAL SUPPLIES - MS	1CL4-3FKD-W7JX MS (1176130)	12/13/24	Submitted		37.17		37.17	
	2025 (000555)	62-6300-0-1110-1000-4110-678-0000	Hold: Final Payment?	BatchId		Check Date	PO#		Register #		
* 2024/25	12/08/24	R25-00018	OFFICE SUPPLIES - MS	1CL4-3FKD-W7JX*DUPE (1174946)	12/12/24	Submitted		31.92		31.92	
	2025 (002395)	62-1100-0-1110-2700-4351-678-0000	Hold: Duplicate invoice; Final Payme	BatchId		Check Date	PO#		Register #		
* 2024/25	12/07/24	R25-00018	OFFICE SUPPLIES - MS	1GKYP91QNJXQ (1174946)	12/12/24	Submitted		61.37		61.37	
	2025 (002395)	62-1100-0-1110-2700-4351-678-0000	Hold: Final Payment?	BatchId		Check Date	PO#		Register #		
* 2024/25	08/26/24	R25-00018	OFFICE SUPPLIES - MS	1N9GTKHLCN (1174946)	12/12/24	Submitted		13.54		13.54	
	2025 (002395)	62-1100-0-1110-2700-4351-678-0000	Hold: Final Payment?	BatchId		Check Date	PO#		Register #		
								Total Invoice Amount	181.17	Check	
AP Employee Hess, Adam J (000010) 2884 Little Pond Street McKinleyville, CA 95519											
* 2024/25	10/31/24	R25-00023	SPORTS FUEL - HS	085322 (1174946)	12/12/24	Submitted		50.12		50.12	
	2025 (000214)	62-0000-0-1300-4200-4364-000-0000									
* 2024/25	11/15/24	R25-00022	SNACKS - MS CORE DAY	08664B (1174946)	12/12/24	Submitted		48.27		48.27	
	2025 (002397)	62-1400-0-1110-1000-4391-678-0000									
2024/25	12/02/24		MS AT&T	120224 (1174946)	12/12/24	Submitted		107.79		107.79	
	2025 (000188)	62-0000-0-1193-2700-5909-678-0000									
* 2024/25	10/31/24	R25-00009	CELEBRATION SUPPLIES - HS	172907 (1174946)	12/12/24	Submitted		11.97		11.97	

ReqPay05a

Payment Register

Scheduled 12/12/2024 - 12/13/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
(continued)										
AP Employee										
2024/25	10/31/24	R25-00009	CELEBRATION	172907	12/12/24	Submitted				
	2025	(002396)	SUPPLIES - HS	(1174946) (continued)						
	2025	(002396)	62-1400-0-1110-1000-4391-000-0000							
* 2024/25	11/15/24	R25-00030	TEXTBOOKS/BOOKS	291239011152416554	12/12/24	Submitted		8.68		8.68
	2025	(000555)	- MS	(1174946)						
	2025	(000555)	62-6300-0-1110-1000-4110-678-0000							
* 2024/25	10/31/24	R25-00009	CELEBRATION	723639160190	12/12/24	Submitted		9.67		9.67
	2025	(002396)	SUPPLIES - HS	(1174946)						
	2025	(002396)	62-1400-0-1110-1000-4391-000-0000							
* 2024/25	11/13/24	R25-00022	SNACKS - MS CORE	992430411640	12/12/24	Submitted		7.98		7.98
	2025	(002397)	DAY	(1174946)						
	2025	(002397)	62-1400-0-1110-1000-4391-678-0000							
Total Invoice Amount								244.48	Check	

AP Employee	Illman, Elizabeth Y (000043) 865 Bayview St. Arcata, CA 95521									
* 2024/25	12/03/24	R25-00022	SNACKS - MS CORE	12583381	12/12/24	Submitted		30.96		30.96
	2025	(002397)	DAY	(1174946)						
	2025	(002397)	62-1400-0-1110-1000-4391-678-0000							
* 2024/25	12/05/24	R25-00010	CELEBRATION	12585581	12/12/24	Submitted		82.32		82.32
	2025	(002397)	SUPPLIES - MS	(1174946)						
	2025	(002397)	62-1400-0-1110-1000-4391-678-0000							
* 2024/25	12/05/24	R25-00010	CELEBRATION	389400	12/12/24	Submitted		74.61		74.61
	2025	(002397)	SUPPLIES - MS	(1174946)						
	2025	(002397)	62-1400-0-1110-1000-4391-678-0000							
Total Invoice Amount								187.89	Check	

AP Vendor	INTERNATIONAL BACCALAUREATE ORGANIZATION (000049/3) PO BOX 5950 NEW YORK, NY 10087-5950									
2024/25	11/18/24	R25-00071	TEST FEES - HS	000173861	12/12/24	Submitted		12,792.00		12,792.00
	2025	(002309)	62-6300-0-1110-1000-4314-000-0000	(1174946)						
	2025	(002309)	62-6300-0-1110-1000-4314-000-0000							
Hold: Final Payment?						BatchId	Check Date	PO# BPO25-00043	Register #	
Total Invoice Amount								12,792.00	Check	

ReqPay05a

Payment Register

Scheduled 12/12/2024 - 12/13/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			SHRED AWARE (000082/1) PO BOX 2911 MCKINLEYVILLE, CA 95519							
2024/25	12/10/24	R25-00096	PAPER SHREDDING 62883 -MS	(1174946)	12/12/24	Submitted		43.71		43.71
	2025 (000196)	62-0000-0-1193-8100-5560-678-0000		Batchid		Check Date		PO# BPO25-00068		Register #
Total Invoice Amount										43.71

AP Vendor			SOLO SPORTS (030086/1) 550 S G ST STE 33 ARCATA, CA 95521-2602							
2024/25	10/07/24	R25-00099	NPA STUDENT 24-0257 APPAREL (1174946)		12/12/24	Submitted		1,046.00		1,046.00
	2025 (002472)	62-1400-0-1110-1000-4391-000-1600		Batchid		Check Date		PO# BPO25-00071		Register #
Total Invoice Amount										1,046.00

AP Vendor			TAYLOR, MIKE (030081/1) 2815 CLOVER WAY ARCATA, CA 95521-5797							
2024/25	12/09/24	R25-00102	LUNCH / 1662 DEC BREAKFAST - HS (1174946)		12/12/24	Submitted		735.00		735.00
	2025 (000080)	62-0000-0-0000-3700-5800-000-0000		Batchid		Check Date		PO# BPO25-00074		Register #
Total Invoice Amount										735.00

& Employee Also										
Direct Vendor			The Hartford (030162/2) PO Box 660916 Dallas, TX 75266-0916							
2024/25	11/13/24		Workers 111324-121324 Complinsurance (1175832) 11/13-12/13 2024		12/13/24	Submitted		909.50		909.50
	2025 (001441)	62- - - - 9542-								
Total Invoice Amount										909.50

AP Vendor			UBEO Business Services (030140/1) 3131 Esplanade Chico, CA 95973							
Total Invoice Amount										909.50

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 011625, 011632, Page Break by Check/Advice? = N, Zero? = Y)

Scheduled 12/12/2024 - 12/13/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
			UBEO Business Services (030140/1) (continued)								
2024/25	12/02/24	R25-00106	COPIER CONTRACT	4718616	12/12/24	Submitted		421.99		421.99	
			- MS - #CN30946-01	(1174946)							
	2025	(002515)	62-1100-0-1110-2700-5637-678-0000				Check Date	PO# BPO25-00078	Register #		
BatchId											
								Total Invoice Amount	421.99	Check	

AP Vendor	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Young Minney & Corr, LLP (030125/1) 655 University Ave., Suite 150 Sacramento, CA 95825											
2024/25	12/05/24	R25-00108	LEGAL FEES	13693	12/12/24	Submitted		917.50		917.50	
			(1174946)								
	2025	(001932)	62-0000-0-0000-7200-5823-000-0000				Check Date	PO# BPO25-00080	Register #		
BatchId											
								Total Invoice Amount	917.50	Check	

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	17,479.24	428,350.28
		410,871.04

Number of Payments	22	
Number of Checks	10	\$17,479.24
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$17,479.24	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$17,479.24	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	1	
\$100 - \$499	4	
\$500 - \$999	3	
\$1,000 - \$4,999	1	
\$5,000 - \$9,999		
\$10,000 - \$14,999	1	
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor	14	
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors	1	
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count: 22, Check Count: 10, ACH Count: 0, vCard Count: 0, Total Check/Advice Amount: \$17,479.24



ReqPay05a

Payment Register

Scheduled 12/19/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor AT&T (000013/1) PO BOX 5025 CAROL STREAM, IL 60197-5025											
2024/25	12/07/24	R25-00042	PHONE (HS) 707-822-0861 / Acct# 831-001-4152 762	0404677900 (1179306)	12/19/24	Submitted		689.12		689.12	
2025	(000187)	62-0000-0-1193-2700-5909-000-0000		BatchId		Check Date		PO# BPO25-00016	Register #		
								Total Invoice Amount	689.12	Check	
AP Vendor HENSEL'S ACE HARDWARE (000103/1) 884 9TH STREET ARCATA, CA 95521											
2024/25	12/18/24	R25-00066	MAINTENANCE SUPPLIES - MS	292030 (1179306)	12/19/24	Submitted		55.57		55.57	
2025	(000190)	62-0000-0-1193-8100-4310-678-0000		BatchId		Check Date		PO# BPO25-00038	Register #		
2024/25	12/04/24	R25-00066	MAINTENANCE SUPPLIES - MS	292294 (1179306)	12/19/24	Submitted		13.01		13.01	
2025	(000190)	62-0000-0-1193-8100-4310-678-0000		BatchId		Check Date		PO# BPO25-00038	Register #		
2024/25	12/28/24	R25-00066	MAINTENANCE SUPPLIES - MS	292533 (1179306)	12/19/24	Submitted		43.18		43.18	
2025	(000190)	62-0000-0-1193-8100-4310-678-0000		BatchId		Check Date		PO# BPO25-00038	Register #		
2024/25	12/29/24	R25-00068	OFFICE SUPPLIES - MS	292620 (1179306)	12/19/24	Submitted		36.87		36.87	
2025	(002395)	62-1100-0-1110-2700-4351-678-0000		BatchId		Check Date		PO# BPO25-00040	Register #		
2024/25	10/30/24	R25-00066	MAINTENANCE SUPPLIES - MS	292721 (1179306)	12/19/24	Submitted		62.02		62.02	
2025	(000190)	62-0000-0-1193-8100-4310-678-0000		BatchId		Check Date		PO# BPO25-00038	Register #		
2024/25	11/01/24	R25-00066	MAINTENANCE SUPPLIES - MS	292835 (1179306)	12/19/24	Submitted		15.08		15.08	
2025	(000190)	62-0000-0-1193-8100-4310-678-0000		BatchId		Check Date		PO# BPO25-00038	Register #		

Selection Sorted by AP Check Order Option, Filtered by (Org = 70, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 011688,

Page Break by Check/Advice? = N, Zero? = Y)



ReqPay05a

Payment Register

Scheduled 12/19/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2024/25	12/12/24	R25-00067	HENSEL'S ACE HARDWARE (000103/1)	(continued)	12/19/24	Submitted		10.84		10.84
			OFFICE SUPPLIES - HS	295960 (1179306)						
	2025	(002394)	62-1100-0-1110-2700-4351-000-0000							
				Batchid		Check Date		PO# BPO25-00039		Register #
							Total Invoice Amount	236.57		Check

AP Vendor	HUMBOLDT DEL NORTE LEAGUE (000196/1) C/O Denise Grinsell 164 Shaw Ave. FERNDALE, CA 95536									
2024/25	12/16/24	R25-00070	HDNL DUES AND OFFICIALS - HS	485 (1179306)	12/19/24	Submitted		2,646.00		2,646.00
			2025 (000215) 62-0000-0-1300-4200-5300-000-0000							
				Batchid		Check Date		PO# BPO25-00042		Register #
							Total Invoice Amount	2,646.00		Check

AP Employee	Iliman, Elizabeth Y (000043) 865 Bayview St. Arcata, CA 95521									
* 2024/25	12/17/24	R25-00010	CELEBRATION SUPPLIES - MS	924105490850 (1179306)	12/19/24	Submitted		62.39		62.39
			2025 (002397) 62-1400-0-1110-1000-4391-678-0000							
				Batchid		Check Date		PO# BPO25-00042		Register #
							Total Invoice Amount	62.39		Check

Direct Vendor	Pacific Union School District (030163/1) 3001 Janes Road Arcata, CA 95521									
2024/25	02/07/24		7th Grade Tournament	FEBRUARY TOURNAMENT (1179306)	12/19/24	Submitted		200.00		200.00
			2025 (001930) 62-0000-0-1300-4200-5300-678-0000							
				Batchid		Check Date		PO# BPO25-00042		Register #
							Total Invoice Amount	200.00		Check

AP Vendor	TAYLOR, MIKE (030081/1) 2815 CLOVER WAY ARCATA, CA 95521-5797									
2024/25	01/17/24		8th Grade Tournament	JANUARY TOURNAMENT (1179306)	12/19/24	Submitted		200.00		200.00
			2025 (001930) 62-0000-0-1300-4200-5300-678-0000							
				Batchid		Check Date		PO# BPO25-00042		Register #
							Total Invoice Amount	400.00		Check

ReqPay05a

Payment Register

Scheduled 12/19/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor	TAYLOR, MIKE (030081/1) (continued)									
2024/25	12/16/24	R25-00102	LUNCH /	1663 DEC	12/19/24	Submitted		53.97		53.97
	2025	(000080)	BREAKFAST - HS	(1179306)						
			62-0000-0-0000-3700-5800-000-0000		Batchid	Check Date	PO# BPO25-00074	Register #		
2024/25	12/16/24	R25-00102	LUNCH /	1664 DEC HS	12/19/24	Submitted		910.00		910.00
	2025	(000080)	BREAKFAST - HS	(1179306)						
			62-0000-0-0000-3700-5800-000-0000		Batchid	Check Date	PO# BPO25-00074	Register #		
2024/25	12/16/24	R25-00103	LUNCH /	1664 DEC MS	12/19/24	Submitted		1,140.00		1,140.00
	2025	(000081)	BREAKFAST - MS	(1179306)						
			62-0000-0-0000-3700-5800-678-0000		Batchid	Check Date	PO# BPO25-00075	Register #		

& Employee Also

Total Invoice Amount 2,103.97 Check

AP Vendor	Varsity Yearbook (030109/4) P.O. Box 844660 Dallas, TX 95284									
2024/25	12/17/24	R25-00069	YEARBOOKS - HS	24811-000-2025	12/19/24	Submitted		1,856.00		1,856.00
	2025	(000139)	62-0000-0-1110-1000-5805-000-0000	(1179306)						
					Batchid	Check Date	PO# BPO25-00041	Register #		

Total Invoice Amount 1,856.00 Check

Direct Employee	Waller, Bodhi G (000015) 1501 Hliffiker Dr Arcata, CA 95521									
2024/25	12/04/24		HS Lunch	314940	12/19/24	Submitted		31.35		31.35
	2025	(001463)	Earthquake day	(1179306)						
			62-0000-0-0000-3700-4710-000-0000							
2024/25	12/04/24		HS Lunch	315320	12/19/24	Submitted		19.82		19.82
	2025	(001463)	Earthquake day	(1179306)						
			62-0000-0-0000-3700-4710-000-0000							

Total Invoice Amount 51.17 Check

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	8,045.22	461,943.21
		453,897.99

Number of Payments	18	
Number of Checks	8	\$8,045.22
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$8,045.22	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$8,045.22	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	2	
\$100 - \$499	2	
\$500 - \$999	1	
\$1,000 - \$4,999	3	
\$5,000 - \$9,999		
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor 1

! Number of Prepaid payments

@ Number of Liability payments

& Number of Employee Also Vendors 1

? denotes check name different than payment name

F denotes Final Payment

ReqPay05a

Payment Register

Scheduled 12/26/2024 Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor Amazon Capital Services ,INC. (030156/1) PO Box 035184 Seattle, WA 98124										
2024/25	12/19/24	R25-00030	TEXTBOOKS/BOOKS -MS	1HMWKWP3P6 (1182325)	12/26/24	Submitted		9.25		9.25
2025 (000555) 62-6300-0-1110-1000-4110-678-0000										
Total Invoice Amount 9.25 Check										
AP Vendor ARCATA MINI STORAGE (000249/1) 1450 M STREET ARCATA, CA 95521										
2024/25	12/22/24	R25-00004	HS - STORAGE RENTAL	JAN 2025 (1182325)	12/26/24	Submitted		100.00		100.00
2025 (000167) 62-0000-0-1110-2700-5628-000-0000										
Batchid PO# BPO25-00003 Register #										
Total Invoice Amount 100.00 Check										
AP Vendor ARCATA UNITED METHODIST CHURCH (000112/1) 1761 ELEVENTH STREET ARCATA, CA 95521										
2024/25	12/26/24	R25-00001	R25-	DEC 2024 (1182325)	12/26/24	Submitted		3,000.00		3,000.00
2025 (000163) 62-0000-0-1110-2700-5612-000-0000										
Batchid PO# BPO25-00001 Register #										
2024/25	12/26/24	R25-00001	HS - RENT	JANUARY 2024 (1182325)	12/26/24	Submitted		3,000.00		3,000.00
2025 (000163) 62-0000-0-1110-2700-5612-000-0000										
Batchid PO# BPO25-00001 Register #										
Total Invoice Amount 6,000.00 Check										
AP Vendor Northcoast Educational Foundat (030143/1) PO BOX 276 Arcata, CA 95570										
2024/25	12/26/24	R25-00110	RENT - MS (NOV-JUNE)	JAN2024 (1182352)	12/26/24	Submitted		4,500.00		4,500.00
2025 (000164) 62-0000-0-1110-2700-5612-678-0000										
Batchid PO# BPO25-00083 Register #										
Total Invoice Amount 4,500.00 Check										

Scheduled 12/26/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			TAYLOR, MIKE (030081/1) 2815 CLOVER WAY ARCATA, CA 95521-5797							
2024/25	12/23/24	R25-00102	LUNCH / BREAKFAST - HS	1665 DEC HS (1182325)	12/26/24	Submitted		1,100.00		1,100.00
	2025	(000080)	62-0000-0-0000-3700-5800-000-0000	BatchId		Check Date		PO# BPO25-00074	Register #	
2024/25	12/23/24	R25-00103	LUNCH / BREAKFAST - MS	1665 DEC MS (1182325)	12/26/24	Submitted		1,180.00		1,180.00
	2025	(000081)	62-0000-0-0000-3700-5800-678-0000	BatchId		Check Date		PO# BPO25-00075	Register #	

& Employee Also

Total Invoice Amount 2,280.00 Check

AP Vendor	WESTERN WEB INC (000225/1) P.O. BOX 278 SAMOA, CA 95564									
2024/25	12/16/24	R25-00109	WEB HOSTING	32033 (1182325)	12/26/24	Submitted		690.94		690.94
	2025	(002468)	62-0000-0-1133-1000-5900-000-0000	BatchId		Check Date		PO# BPO25-00082	Register #	
			Hold: Final Payment?							

Total Invoice Amount 690.94 Check

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	13,580.19	453,897.99
		440,317.80

Number of Payments	8	
Number of Checks	6	\$13,580.19
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$13,580.19	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$13,580.19	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	1	
\$100 - \$499	1	
\$500 - \$999	1	
\$1,000 - \$4,999	2	
\$5,000 - \$9,999	1	
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor 1

! Number of Prepaid payments

@ Number of Liability payments

& Number of Employee Also Vendors 1

? denotes check name different than payment name

F denotes Final Payment

Report Totals - Payment Count 8 Check Count 6 ACH Count 0 vCard Count 0 Total Check/Advice Amount \$13,580.19

ReqPay05a

Payment Register

Scheduled 12/31/2024

Bank Account COUNTY - County Bank Account AP Checks

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			CITY OF ARCATA (000016/1) 736 F STREET ARCATA, CA 95521							
2024/25	12/14/24	R25-00051	WATER AND SEWER - MS - ACCT 005859-003	121424 (1183596)	12/31/24	Submitted		114.73		114.73
		2025 (000194)	62-0000-0-1193-8100-5530-678-0000				Check Date	PO# BPO25-00023	Register #	
Total Invoice Amount								114.73	Check	
AP Vendor			P G & E (000007/1) PO BOX 997300 SACRAMENTO, CA 95899-7300							
2024/25	12/18/24	R25-00084	MS - ELECTRIC - 5252397099-5	121824 (1183596)	12/31/24	Submitted		956.44		956.44
		2025 (000193)	62-0000-0-1193-8100-5520-678-0000				Check Date	PO# BPO25-00056	Register #	
Total Invoice Amount								956.44	Check	
Direct Vendor			The Hartford (030162/2) PO Box 660916 Dallas, TX 75266-0916							
2024/25	12/20/24		Workers Comp January	122024 (1183596)	12/31/24	Submitted		1,522.65		1,522.65
		2025 (001441)	62- - - - 9542- -							
Total Invoice Amount								1,522.65	Check	

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
62	2,593.82	334,424.06
		331,830.24
		Difference

Number of Payments	3	\$2,593.82
Number of Checks	3	
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$2,593.82	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$2,593.82	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	1
\$100 - \$499	1
\$500 - \$999	1
\$1,000 - \$4,999	
\$5,000 - \$9,999	
\$10,000 - \$14,999	
\$15,000 - \$99,999	
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor
 ! Number of Prepaid payments
 @ Number of Liability payments
 & Number of Employee Also Vendors
 ? denotes check name different than payment name
 F denotes Final Payment

Report Totals -	Payment Count	3	Check Count	3	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$2,593.82

Agenda Item 3:

CONSENT AGENDA

A director 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 minutes from the December 10th 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 December 10, 2024 board meeting are attached.

Fiscal Implications:

None

Contact Person/s:

Adam Hess, Letty Podesta

****Draft** Board Meeting Minutes 12/10/24**

Location: High school, Rm 2

Members Present: Dr. Bob Ziemer, Jim Hilton, Danise Tomlin, Becca Hall

Board Liaison: Adam Hess

HCOE Liaison: Janice Lourenzo

Board Secretary: Letty Podesta

Guests: None

The meeting was called to order at 4:19pm.

Public Comments

No public comments were made.

Reports and Discussions

The board reviewed the previous meeting minutes and consent warrants.

Adam Hess informed the board that the Fall semester is coming to an end. NPA students/staff are doing well and are gearing up for the holiday season.

Adam Hess reported that Dr. Michael Bazemore is assisting seniors with the college application process. Seniors have made their deadlines and the process is going well. A couple of seniors have applied for early acceptance and already received offers at schools such as Wheaton and Bard.

Adam Hess reported that Junior Lily Bazemore won the North Coast Section Singles Championships, the winner from Humboldt or Del Norte counties in the tournament's 110 year history. The decision of where to hang the victory banner is still being made. Basketball season has begun. Practice is being held at the Lutheran Church of Arcata. The high school team will be co-ed. NPA middle school will have a male team only. This is due to low interest for a female team.

Adam Hess shared with the board that the all-school play is in the works. Rosemary Stevens will be directing the junior and senior performance *Rhinoceros*. She will be assisted by Dr. Jean Heard Bazemore and Omar Gadzhiev. Parts and duties are being assigned.

Adam Hess reported that the All-School Holiday Potluck took place a few weeks ago. The event was held at the highschool. NPA families and staff meet in the Sanctuary where students put on a caroling performance. The event transitioned to the Social Hall where families and staff connected over the potluck. The event was very well attended and successfully brought back a pre-Covid tradition at the school.

Adam Hess informed the board that the high school's Secret Snowflake Celebration will take place on December 20th. High school students will begin the day caroling at Timber Ridge and

Eureka Adult Day Health Center. Students will then come back to the highschool where the Secret Snowflake gift exchange will take place. Students draw another student/staff member's name and purchase or make a small gift for said person. Then the high school staff members/students get together and open their gifts in front of each other, not knowing who the gift giver was.

Adam Hess reported that the annual middle school Winter Celebration will take place on December 20th. Middle school students will spend time reading by a yule log and enjoy hot coco.

The board reviewed the first interim budget review. The board discussed the increase of classified salaries compared to certificated salaries. Adam Hess informed the board that this was due to the changes in staffing that occurred over the summer and the departure of a certificated employee.

The board discussed the Worker's Compensation costs. Adam Hess informed the board that NPA has recently switched its insurance policy from State Compensation and Insurance Fund to Hartford. Due to State Compensation and Insurance funds doubling their premium, the switch will keep the insurance cost stable.

Action Items

Becca Hall moved to approve the previous meeting minutes and consent warrants. Jim seconded the motion. The board unanimously approved the motion.

Becca Hall moved to approve the First Interim Budget. Jim Hilton seconded the motion. The board unanimously approved the motion.

The meeting was adjourned at 5:25pm.

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:

Adam Hess

Agenda Item 5:

ACTION ITEMS TO BE CONSIDERED

Subject:

5.1 Approval of the School Accountability Report Card

Action Requested:

Approval

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

Each year, the Board is required to approve and post a School Accountability Report Card, which contains data and information regarding the charter required by the state of California. The administrative staff has prepared the data for the 2023-2024 School Accountability Report Card.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

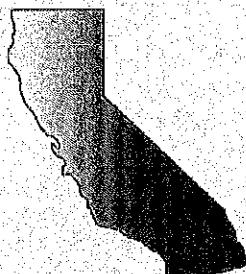
Northcoast Preparatory and Performing Arts Academy

2023-2024 School Accountability Report Card

(Published During the 2024-2025 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fq/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

2024-25 School Contact Information

School Name	Northcoast Preparatory and Performing Arts Academy
Street	1761 11th St.
City, State, Zip	Arcata, CA 95521-5403
Phone Number	707-498-7458
Principal	Adam Hess
Email Address	ahess@northcoastprep.org
School Website	https://www.northcoastprep.org/
Grade Span	6-12
County-District-School (CDS) Code	12101240134163

2024-25 District Contact Information

District Name	Northcoast Preparatory and Performing Arts Academy
Phone Number	707-445-7000
Superintendent	Michael Davies-Hugehs
Email Address	superintendent@hcoe.org
District Website	https://www.hcoe.org/

2024-25 School Description and Mission Statement

Northcoast Preparatory Academy (NPA) an International Baccalaureate World School chartered through the Humboldt County Office of Education, was founded in 2000 to create a respectful, nurturing, safe, and inspiring learning atmosphere in which academic achievement and responsible citizenship are valued equally.

NPA is a small rural open-access charter high school. The school's curriculum is based on confronting primary source documents, critical thinking, opportunities for independent and collaborative investigation in the sciences, national and international travel, musical and dramatic performances, community service, analytical and creative writing, and university-level

2024-25 School Description and Mission Statement

courses.

The Mission of the Northcoast Preparatory Academy is:

- to provide a rigorous liberal arts curriculum
- to develop breadth of mind and strong analytical and evaluative skills
- to initiate a journey toward lifelong learning, creativity, and social awareness
- to instill an understanding of core elements of our western heritage
- to offer opportunities for individual exploration and inquiry in the arts and sciences
- to support the pursuit of excellence in the performing arts
- to foster and promote international understanding and exchange
- to instill respectful values and a sense of civic duty
- to foster and uphold the highest standards in regard to personal integrity and conduct
- to promote a desire for excellence in one's chosen pursuits
- to encourage responsibility for choices made
- to create an atmosphere conducive to emotional, intellectual, and creative discovery
- to provide opportunities for community involvement and leadership
- to create a caring, responsible, and sustainable community

About this School

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 6	23
Grade 7	26
Grade 8	24
Grade 9	12
Grade 10	13
Grade 11	18
Grade 12	14
Total Enrollment	130

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	62.3
Male	37.7
American Indian or Alaska Native	2.3
Asian	2.3
Black or African American	1.5
Hispanic or Latino	5.4
Native Hawaiian or Pacific Islander	0.8
Two or More Races	16.2
White	70.8
Socioeconomically Disadvantaged	22.3
Students with Disabilities	6.9

A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	5.40	52.06	41.00	60.66	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.00	9.57	1.00	1.48	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.80	7.94	10.30	15.30	12115.80	4.41
Unknown/Incomplete/NA	3.10	30.24	15.20	22.55	18854.30	6.86
Total Teaching Positions	10.40	100.00	67.70	100.00	274759.10	100.00

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	5.80	61.35	43.70	65.01	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.90	20.73	2.90	4.44	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.80	8.65	11.60	17.26	11953.10	4.28
Unknown/Incomplete/NA	0.80	9.06	8.90	13.26	15831.90	5.67
Total Teaching Positions	9.60	100.00	67.30	100.00	279044.80	100.00

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	7.60	80.19	47.90	70.91	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.30	13.76	3.30	4.91	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.20	2.09	11.90	17.61	11746.90	4.23
Unknown/Incomplete/NA	0.30	3.86	4.40	6.55	14303.80	5.15
Total Teaching Positions	9.50	100.00	67.60	100.00	277698	100

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	0.00	0.00	0
Misassignments	1.00	1.90	1.3
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	1.00	1.90	1.3

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.80	0.80	0.2
Total Out-of-Field Teachers	0.80	0.80	0.2

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Board Approved 6/5/24	Yes	0
Mathematics	Board Approved 6/5/24	Yes	0
Science	Board Approved 6/5/24	Yes	0
History-Social Science	Board Approved 6/5/24	Yes	0
Foreign Language	Board Approved 6/5/24	Yes	0
Health	Board Approved 6/5/24	Yes	0
Visual and Performing Arts	Board Approved 6/5/24	Yes	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

NPA's facilities are safe and in good condition.

Year and month of the most recent FIT report

9/6/22

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			

School Facility Conditions and Planned Improvements

Electrical	X
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X
Safety: Fire Safety, Hazardous Materials	X
Structural: Structural Damage, Roofs	X
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	67	75	41	43	46	47
Mathematics (grades 3-8 and 11)	48	52	31	32	34	35

2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	90	88	97.78	2.22	75.00
Female	53	51	96.23	3.77	78.43
Male	37	37	100.00	0.00	70.27
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	16	16	100.00	0.00	75.00

White	64	63	98.44	1.56	77.78
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	25	24	96.00	4.00	75.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	90	88	97.78	2.22	52.27
Female	53	51	96.23	3.77	52.94
Male	37	37	100.00	0.00	51.35
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	16	16	100.00	0.00	56.25
White	64	63	98.44	1.56	52.38
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0

Socioeconomically Disadvantaged	25	24	96.00	4.00	58.33
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	33.33	59.46	4.76	4.69	30.29	30.73

2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	37	37	100.00	0.00	59.46
Female	19	19	100.00	0.00	68.42
Male	18	18	100.00	0.00	50.00
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	26	26	100.00	0.00	61.54
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2023-24 Career Technical Education Programs

NPA does not offer a CTE program.

2023-24 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2023-24 Pupils Enrolled in Courses Required for UC/CSU Admission	100
2022-23 Graduates Who Completed All Courses Required for UC/CSU Admission	100

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	n/a	n/a	n/a	n/a	n/a
Grade 7	100%	100%	100%	100%	100%
Grade 9	100%	100%	100%	100%	100%

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2024-25 Opportunities for Parental Involvement

There are many opportunities for parental involvement at NPA. These are facilitated both by the school itself and by the Parent Council. Opportunities include involvement in classroom activities and special presentations, athletics, theater and music performances, student field trips and international travel, and other supplementary activities sponsored by the Parent Council.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
Dropout Rate	5.3	13.0	17.6	19	27.2	30.3	7.8	8.2	8.9
Graduation Rate	94.7	87.0	82.4	71.9	72.8	67.2	87	86.2	86.4

2023-24 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	17	14	82.4
Female	12	9	75.0
Male	--	--	--
Non-Binary	0.0	0.0	0.0
American Indian or Alaska Native	0	0	0.00
Asian	0	0	0.00
Black or African American	--	--	--
Filipino	0	0	0.00
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	--	--	--
White	12	9	75.0
English Learners	0.0	0.0	0.0
Foster Youth	0.0	0.0	0.0
Homeless	0.0	0.0	0.0
Socioeconomically Disadvantaged	--	--	--
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	--	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	137	131	0	0.0
Female	83	82	0	0.0
Male	54	49	0	0.0
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	21	21	0	0.0
White	98	93	0	0.0
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	36	33	0	0.0
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	12	12	0	0.0

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	1.65	2.31	1.89	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 School Safety Plan

The safety of all students at NPA is a first priority. Administration and staff regularly review initiatives for ensuring the safety of students in all areas. Special emphasis is placed on maintaining a classroom and campus environment that is supportive and emotionally safe for all students. NPA has a comprehensive campus safety plan which is distributed to all families and is also

2024-25 School Safety Plan

available on the school's website. The CSSP was last updated in February 2024. It will be updated again in February with a plan to have it approved by the board in March. Please contact NPA's Director, Adam Hess, for further information

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	25		8	

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	27		9	

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
6	23		9	

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	27	1	3	1
Mathematics	20	3	4	
Science	19	6	2	1
Social Science	29	4	2	3

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	25	2	2	1
Mathematics	18	5	2	
Science	20	8		2
Social Science	24	7		2

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	21	2	3	
Mathematics	15	5	2	
Science	15	7		1
Social Science	18	9	1	1

2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	0.45
Other	

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	14,095.09	1,675.82	12,419.27	48,057.40
District	N/A	N/A	12,419.27	48,057.40
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A	\$10,771	
Percent Difference - School Site and State	N/A	N/A	14.2	

Fiscal Year 2023-24 Types of Services Funded

The International Baccalaureate Diploma Programme is at the center of NPA's academic curriculum. All NPA students participate in the IB Diploma Programme as juniors and seniors. Freshman and sophomore years at the school prepare students for entrance into the IB programme. Thirty-three percent of NPA's students qualify for Title I. The school offers academic support classes for these students in the areas of English, math, and second language study. The school offers

Fiscal Year 2023-24 Types of Services Funded

additional college and academic counselling support for Title I-eligible students. NPA also has a resource specialist who supports all special needs students at the school

Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2023-24 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	43.9
-----------------------------------	------

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	2
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	1
Social Science	2
Total AP Courses Offered	5

Where there are student course enrollments of at least one student.

Professional Development

Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	12	12	12

Agenda Item 5:

ACTION ITEMS TO BE CONSIDERED

Subject:

5.2 Approval of NPA Financial Statements with Independent Auditor's Report for Fiscal Year 2023-2024

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 three material findings found on pages 27-30. The school is responsible for creating a corrective action plan which will be approved at the February board meeting. The CDE will review the audit findings and will determine the fiscal implication for the school.

Fiscal Implications:

TBD

Contact Person/s:

Adam Hess

**Northcoast Preparatory and
Performing Arts Academy
#0930**

Financial Statements and
Supplementary Information

June 30, 2024

Northcoast Preparatory and Performing Arts Academy

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June 30, 2024

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Independent Auditors' Report

To the Board of Directors of
Northcoast Preparatory and Performing Arts Academy

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Northcoast Preparatory and Performing Arts Academy (the Organization), which comprise the statement of financial position as of June 30, 2024, 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 accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, 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 Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinion.

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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 GAAS 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 Organization'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 Organization'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 an opinion on the financial statements as a whole. The accompanying Organization, Schedule of Average Daily Attendance, Schedule of Instructional Time, and Reconciliation of Charter School Unaudited Actuals Financial Report - Alternative Form 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2024 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Baker Tilly US, LLP

San Diego, California
December 16, 2024

Northcoast Preparatory and Performing Arts Academy

Statement of Financial Position

June 30, 2024

Assets

Current Assets

Cash and cash equivalents	\$	470,933
Accounts receivable		32,325
Prepaid expenses		6,855

Total current assets 510,113

Right-of-Use Assets, Net

47,394

Total assets \$ 557,507

Liabilities and Net Assets

Current Liabilities

Accounts payable and accrued expenses	\$	77,163
Operating lease liability, current portion		38,409

Total current liabilities 115,572

Long-Term Liabilities

Related party debt		55,000
Operating lease liability, net of current portion		8,985

Total long-term liabilities 63,985

Total liabilities 179,557

Net Assets

Net assets without donor restrictions, undesignated 377,950

Total net assets 377,950

Total liabilities and net assets \$ 557,507

See notes to financial statements

Northcoast Preparatory and Performing Arts Academy

Statement of Activities

Year Ended June 30, 2024

	Net Assets Without Donor Restrictions
Revenues	
Revenue limit sources:	
State apportionments	\$ 660,409
Education protection account	231,377
In-lieu of property taxes	591,389
Federal revenues	38,092
State revenues	222,586
Local revenues:	
Interest	20,295
Other local revenue	83,808
	<u>1,847,956</u>
Total revenues	
Expenses	
Program services:	
Education	1,247,855
Support services:	
Management and general	957,082
	<u>2,204,937</u>
Total expenses	
Change in net assets	(356,981)
Net Assets, Beginning	<u>734,931</u>
Net Assets, Ending	<u><u>\$ 377,950</u></u>

See notes to financial statements

Northcoast Preparatory and Performing Arts Academy

Statement of Functional Expenses

Year Ended June 30, 2024

	Program Services Education	Support Services Management and General	Total
Certificated salaries	\$ 617,959	\$ 97,500	\$ 715,459
Classified salaries	224,645	293,595	518,240
Employee benefits	304,613	151,079	455,692
Books and supplies	56,432	19,153	75,585
Travel and conferences	9,093	-	9,093
Dues and memberships	7,562	70	7,632
Insurance	-	27,187	27,187
Operation and housekeeping services	-	59,550	59,550
Rental, leases, repairs and noncapitalized improvements	420	94,639	95,059
Professional/consulting services and operating expenditures	27,131	189,592	216,723
Communications	-	24,717	24,717
Total expenses	\$ 1,247,855	\$ 957,082	\$ 2,204,937

See notes to financial statements

Northcoast Preparatory and Performing Arts Academy

Statement of Cash Flows

Year Ended June 30, 2024

Cash Flows From Operating Activities

Change in net assets	\$ (356,981)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Changes in operating assets and liabilities:	
Accounts receivable	10,952
Prepaid expenses	(6,855)
Right-of-use assets, net	3,225
Operating lease liabilities	(3,225)
Accounts payable and accrued expenses	(45,963)
	<hr/>
Net cash flows used in operating activities	(398,847)
	<hr/>
Net decrease in cash	(398,847)
Cash and Cash Equivalents, Beginning	<hr/> 869,780
Cash and Cash Equivalents, Ending	<hr/> <hr/> \$ 470,933

See notes to financial statements

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

1. Organization and Mission

Northcoast Preparatory and Performing Arts Academy (the Organization) was incorporated under the name of Big Lagoon Charter Network on August 8, 2002, under the State of California's nonprofit public benefit corporation laws. A certificate of amendment of articles of incorporation was filed on October 16, 2008, to change the name of the corporation to Northcoast Preparatory and Performing Arts Academy. The Organization was granted its charter on April 26, 2007, pursuant to the terms of the Charter Schools Act of 1992, as amended and is renewed through June 30, 2024. This charter, among other matters, calls for the Humboldt County Office of Education to enter into a mutually agreeable memorandum of understanding, regarding the funding entitlements of the Organization, pursuant to Education Code Section 47612 and 47613.5, to define the operational and oversight arrangements between the Humboldt County Office of Education and to define and resolve other matters of mutual interest.

The mission of the Organization is to provide high school students with an educational program that is intellectually stimulating, emotionally compelling, aesthetically enriching and personally relevant with a strong emphasis on community building and responsible citizenship. The programs of the International Baccalaureate Organization, St. John's College, Nordens Folkhögskola and Dr. Shinichi Suzuki's Talent Education Program have influenced the formation and articulation of the Organization's mission.

The Organization is a classroom-based charter school serving grades 6-12 and currently has two sites located at 1761 11th Street and 285 Bayside Road in Arcata, California.

2. Summary of Significant Accounting Policies

Financial Statement Presentation

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Not for Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. As of June 30, 2024, there are no net assets without donor restrictions that have been designated by the Board of Directors for operating reserves or future program development.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled or both. As of June 30, 2024, the Organization has no net assets with donor restrictions.

Accounting Method, Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code (IRC) Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

GAAP provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash and cash equivalents is, from time to time, variously composed of cash on hand and in banks. Cash in county is recorded at amortized book value. The Organization considers all highly liquid investments with original maturities of three months or less at the time of acquisition to be cash equivalents. As of June 30, 2024, the value of cash held in county treasury is \$ 470,933 which is considered as cash and cash equivalents.

Accounts Receivable

Accounts receivable are recorded based on the amount expected to be collected from the federal and state government agencies. The amount recorded is based on apportionment schedules issued by the California Department of Education (CDE) throughout the fiscal year. Management believes that collections of accounts receivable are reasonably assured based on the nature of the receivable coming from government agencies. As such, no allowance for doubtful accounts has been provided.

Revenue Sources and Recognition

The Organization primarily received funds from the CDE. Revenue limit sources and state revenues received from the CDE are determined based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs.

Contributions and Grants

The Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

Revenue from contributions and grant income is evaluated under ASU No. 2018-08 and is accounted for as nonreciprocal transactions. Unconditional contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restrictions ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services based on employees' time incurred and management's estimates of the usage of resources.

Leases

At lease inception, leases are classified as either finance leases or operating leases with the associated right-of-use asset and lease liability measured at the net present value of future lease payments. Operating leases are expensed on a straight-line basis as lease expense over the noncancelable lease term. Expenses for finance leases are comprised of the amortization of the right-of-use asset and interest expense recognized based on the effective interest method.

The Organization does not separate lease and nonlease components for all asset classes. In determining the discount rate used to measure the right-of-use assets and lease liabilities, the Organization uses a risk-free rate based on U.S. Treasury notes for similar terms for the initial and subsequent measurement of lease liabilities for all asset classes. The Organization does not apply the recognition requirements to all leases with an original term of 12 months or less, for which the Organization is not likely to exercise a renewal option or purchase the asset at the end of the lease; rather, short-term leases will continue to be recorded on a straight-line basis over the lease term.

Right-of-use assets are assessed for impairment in accordance with the Organization's long-lived asset policy. The Organization reassesses lease classification and remeasures right-of-use assets and lease liabilities when a lease is modified and that modification is not accounted for as a separate new lease or upon certain other events that require reassessment in accordance with Topic 842.

Adoption of New Accounting Standards

Effective July 1, 2023, the Organization adopted FASB ASU No. 2016-13, *Financial Instruments - Credit Losses* (Topic 326). Topic 326 introduces a new credit loss methodology, *Current Expected Credit Losses* (CECL), which requires earlier recognition of credit losses, while also providing additional transparency about credit risk. Since its original issuance in 2016, the FASB has issued several updates to the original ASU. The CECL methodology utilizes a lifetime "expected credit loss" measurement objective for the recognition of credit losses at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. The methodology replaces the multiple existing impairment methods in current GAAP, which generally require that a loss be incurred before it is recognized. The adoption of Topic 326 had no material impact on the Organization's financial statements.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

3. Cash and cash equivalents

Cash and cash equivalents at June 30, 2024, consisted of the following:

Cash in County Treasury	\$ 470,933
Total Cash and cash equivalents	<u>\$ 470,933</u>

Cash in County Treasury

The Organization maintains its cash in the Humboldt County Treasury (County) as part of the common investment pool. Cash may be added or withdrawn from the investment pool without limitation.

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, bankers' acceptances, commercial paper, negotiable certificates of deposit and repurchase or reverse repurchase agreements.

4. Accounts Receivable

Accounts receivable at June 30, 2024, consisted of the following:

State revenues	\$ 10,261
Federal revenues	17,274
Local revenues, miscellaneous	<u>4,790</u>
Total	<u>\$ 32,325</u>

5. Liquidity and Availability of Financial Assets

As part of its liquidity management, the Organization has a goal to maintain financial assets on hand to meet a minimum of one year of operating expenses. The Organization's goal is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization does not have a line of credit available to assist with liquidity management.

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Cash	\$ 470,933
Accounts receivable	<u>32,325</u>
Total financial assets available within one year	<u>\$ 503,258</u>

6. Related-Party Debt

On June 6, 2019, the Organization obtained financing through a related party, Northcoast Education Foundation, for \$75,000. The loan does not bear interest and the outstanding principal balance is due on the maturity date of June 15, 2028.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

Related party debt requirements for this debt are as follows for the years ending June 30:

	<u>Principal</u>	<u>Total</u>
Years ending June 30:		
2025	\$ -	\$ -
2026	20,000	20,000
2027	20,000	20,000
2028	15,000	15,000
	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Total		

Related party debt for the year ended June 30, 2024, are as follows:

	<u>Balance 2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2024</u>	<u>Due in One Year</u>
Related party debt	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -
Total	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ -</u>

7. Employee Retirement Systems

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

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to 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. According to the most recently available actuarial valuation report as of June 30, 2023, total plan net assets are \$316.9 billion, the total actuarial present value of projected plan benefits is \$455 billion, contributions from all employers totaled \$7.7 billion and the plan is 75.9% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members are required to contribute 10.25% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2023-2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2024 were \$156,575 and equal 100% of the required contributions for the fiscal year.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

CalPERS

Plan Description

The Organization contributes to the School Employer Pool under 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.

According to the most recently available actuarial valuation report as of June 30, 2023, the School Employer Pool total plan assets are \$84.3 billion, the total actuarial present value of the total pension liability is \$124.9 billion, contributions from all employers totaled \$4.5 billion and the plan is 67.5% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the Organization is required to contribute an actuarially determined rate. Effective January 1, 2013, any new participants in the plan will be required to contribute 7.0% of their salary. 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 2023-2024 was 26.68% of annual payroll based on PERS reduction transfers. The contribution requirements of the plan members are established by the state statute. The Organization's contributions to CalPERS for the fiscal year ending June 30, 2024, were \$103,029 and equal 100% of the required contribution for the year.

8. Leases

Leases during the year ended June 30, 2024, consist of leases of one educational facility, in which the Organization operates, a storage unit and equipment located in Arcata, California. There are no leases terms with variable payments, terms with residual value guarantees, or restrictions. The leases do not contain an option to extend. The facility leases are on a month-to-month basis.

Right-of-use assets represent the Organization's right to use an underlying asset for the lease term, while lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date of a lease based on the net present value of lease payments over the lease term.

Certain of the Organization's leases include options to renew. The exercise of lease renewal options is at the Organization's sole discretion. The Organization regularly evaluates the renewal options and when they are reasonably certain of exercise, the Organization includes such options in the lease term. The Organization estimated a lease end date based on the required length of usage of the property and calculated a right-of-use asset and lease liability with the resulting estimated lease term.

The Organization does have material leasing transactions with related parties (see Note 10). The Organization has entered into a lease agreement for educational facility owned by Organization's Principal on a month-to-month basis. The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

The following table summarizes the lease right-of-use assets and lease liabilities as of June 30, 2024:

Right-of-use assets:	
Operating leases	<u>\$ 47,394</u>
Lease liabilities:	
Current operating lease liabilities	\$ 38,409
Long-term operating lease liabilities	<u>8,985</u>
Total	<u>\$ 47,394</u>

Below is a summary of expenses incurred pertaining to leases during the year ended June 30, 2024:

Operating lease expense	<u>\$ 39,780</u>
Weighted average remaining lease term (in years):	
Operating leases	1.65
Weighted average discount rate:	
Operating leases	4.68%

The table below summarizes the Organization's scheduled future minimum lease payments for years ending after June 30, 2024:

Years ending June 30:	
2025	\$ 39,780
2026	3,780
2027	3,780
2028	<u>1,890</u>
Total lease payment	49,230
Less present value discount	<u>(1,836)</u>
Total lease liabilities	47,394
Less current portion	<u>(38,409)</u>
Long-term lease liabilities	<u>\$ 8,985</u>

9. Commitments and Contingencies

State Allowances, Awards and Grants

The Organization has received state 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, management believes that any required reimbursement will not be material.

Legal

The Organization may be involved from time to time in various other claims, lawsuits, disputes with third parties and actions incidental in the normal operations of the business; however, the Organization is currently not involved in any such litigation.

Northcoast Preparatory and Performing Arts Academy

Notes to Financial Statements

June 30, 2024

10. Related-Party Transactions

The Organization leases facilities from the Organization's School Principal and paid \$36,000 in rent expense during the year ended June 30, 2024, which is included in total lease expense of \$92,466.

At June 30, 2024, the Organization owed \$55,000 to Northcoast Educational Foundation under a note payable agreement (see Note 6).

11. Participation in Joint Powers Authority

The Organization entered into a Joint Powers Agreement (JPA) known as the California Charter Schools Association Joint Powers Authority (CCSA-JPA), a self-insurance plan for health and welfare benefits. The CCSA-JPA is governed by a board consisting of a representative from each member organization.

The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board.

Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a separate entity which is audited by an independent accounting firm. For the fiscal year ended June 30, 2024, JPA expense was \$136,398.

12. Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the statement of financial position date through December 16, 2024, which is the date the financial statements were available to be issued. Management believes there are no events or transactions which require adjustments to, or disclosures in the accompanying financial statements.

Northcoast Preparatory and Performing Arts Academy

Organization
June 30, 2024

Northcoast Preparatory and Performing Arts Academy is a Grade 6 through Grade 12 Charter School and was granted its charter renewal by Humboldt County of Education, expiring on June 30, 2024, pursuant to the terms of the Charter School Art of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2024, was comprised of the following members:

Name	Office	Term	Term Expiration
Dr. Robert Ziemer	President	3 Years	June 30, 2026
Jim Hilton	Member	3 Years	June 30, 2026
Rebecca Marie Hall	Member	3 Years	June 30, 2024
Danise Tomlin	Member	3 Years	June 30, 2025
Kathy O'Shea	Member	3 Years	June 30, 2025

Administration

Name	Position
Dr. Michael Bazemore	President
Leticia Podesta	Secretary
Dee Birchfield	Business Manager

Northcoast Preparatory and Performing Arts Academy

Schedule of Average Daily Attendance

June 30, 2024

	<u>Second Period Report</u>	<u>Annual Report</u>
Grade 6	22.35	22.33
Grades 7 - 8	48.76	48.56
Grades 9 - 12	56.10	55.63
	<u>127.21</u>	<u>126.52</u>

The Organization is 100% classroom-based and generates 0% from a full-time independent study program.

Northcoast Preparatory and Performing Arts Academy

Schedule of Instructional Time
Year Ended June 30, 2024

Grade Level	2023-2024 Minutes Requirements	2023-2024 Actual Minutes	Number of Actual Days Traditional Calendar	Status
Grade 6	54,000	60,845	175	In compliance
Grade 7	54,000	60,845	175	In compliance
Grade 8	54,000	60,845	175	In compliance
Grade 9	64,800	66,231	175	In compliance
Grade 10	64,800	66,231	175	In compliance
Grade 11	64,800	66,231	175	In compliance
Grade 12	64,800	66,231	175	In compliance

Northcoast Preparatory and Performing Arts Academy

**Reconciliation of Charter School Unaudited Actuals Financial Report - Alternative Form With
Audited Financial Statements
Year Ended June 30, 2024**

June 30, 2024, Charter School Unaudited Actuals Financial Report - Alternative Form, Ending Fund Balance	\$ 369,069
Adjustments and Reclassifications	
Increasing (decreasing) the fund balance:	
Cash and cash equivalents	8,880
Right of Use Assets, Net	12,339
Operating lease liabilities	(12,339)
Rounding off adjustment	1
	<hr/>
Net adjustments and reclassifications	8,881
	<hr/>
June 30, 2024, Audited Financial Statements, Net Assets	\$ 377,950

**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***

Independent Auditors' Report

To the Board of Directors of
Northcoast Preparatory and Performing Arts Academy

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 (*Government Auditing Standards*), the financial statements of Northcoast Preparatory and Performing Arts Academy (the Organization), which comprise the Organization's statement of financial position as of June 30, 2024 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 December 16, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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.

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.

Baker Tilly US, LLP

San Diego, California
December 16, 2024

**Report on State Compliance and
on Internal Control Over Compliance
for State Programs**

Independent Auditors' Report

To the Board of Directors of
Northcoast Preparatory and Performing Arts Academy

Report on Compliance

Qualified and Unmodified Opinions

We have audited Northcoast Preparatory and Performing Arts Academy (the Organization) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's state program requirements identified below for the year ended June 30, 2024.

Qualified Opinion on Expanded Learning Opportunities Grant (ELO-G)

In our opinion, except for the compliance described in the "Matters Giving Rise to Qualified Opinion on Expanded Learning Opportunities Grant (ELO-G)" section of our report, the Organization complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Unmodified Opinion on the Other State Programs

In our opinion, the Organization complied, in all material respects, with the laws and regulations of the other state programs noted in the table below for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2023-24 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 Compliance section of our report.

We are required to be independent of the Organization 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. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Expanded Learning Opportunities Grant (ELO-G)

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Expanded Learning Opportunities Grant (ELO-G) as described in finding numbers 2024-001, 2024-002, and 2024-003.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our 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 GAAS, *Government Auditing Standards*, and the *2023-24 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 noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Organization'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 *2023-24 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 Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Proposition 28 Arts and Music in Schools	Yes
After / Before School Education and Safety Program	Not Applicable
Proper Expenditure for 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	Yes
Educator Effectiveness	Not Applicable
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program (ELO-P)	Yes
Transitional Kindergarten	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction / Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes, Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

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 identify during the audit.

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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002 and 2024-003, to be material weaknesses.

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, and therefore, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. As described in the accompanying schedule of findings and questioned costs and noted above, we identified deficiencies in internal control that we consider to be a material weaknesses.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Baker Tilly US, LLP

San Diego, California
December 16, 2024

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Type of auditor's report issued on compliance for major federal programs:		N/A
Internal control over major federal programs:		
Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No
Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> X </u> N/A
Dollar threshold used to distinguish between Type A and Type B programs:		N/A
Identification of major federal programs:		

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-------------------------------------	---

The Organization did not have over \$750,000 in Federal Expenditures.

State Awards

Internal control over state programs:		
Material weakness(es) identified?	<u> X </u> Yes	<u> </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported
Type of auditors' report issues on compliance for state Programs:		Qualified

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - State Award Findings and Questioned Costs

Finding 2024-001

a. 40000 State Compliance – *Expanded Learning Opportunities Grant (ELO-G)*

b. Criteria

The Organization that had an Entitlement Calculation based on Rate 2 is required pursuant to Education Code Section 46120(g)(6) to provide access to all enrolled classroom-based unduplicated pupils in kindergarten (including TK programs) and grades 1 to 6 whose parent or guardian requested their placement in an Expanded Learning Opportunity Program (ELOP).

c. Condition

The Organization did not offer or provide access to their entire population of 6th grade enrolled classroom-based unduplicated during the school year.

d. Effect

Enrolled classroom-based unduplicated pupils in the 6th grade whose parent or guardian wanted their pupil's placement in an ELOP may not have been provided access.

e. Cause

The Organization did not have appropriate evidence to substantiate the Organization provided access to the population of enrolled classroom-based unduplicated pupils in the 6th grade. Per discussion with the School Fiscal Services Division of the California Department of Education, this is often substantiated via a signed registration form. The Organization did not have a registration process in place for any of the ELOP offerings throughout the school year.

f. Effect on ADA, by grade span

N/A

g. Effect of inappropriately reported claim

The Organization's fiscal penalty as calculated by the California Department of Education's Estimating the Cost of a School District or Charter School Failure to Offer or Provide Access to the Expanded Learning Opportunities Program (ELO-P) Audit Finding template, is \$50,000.

h. Is the finding of, or related to, a finding in the previous audit year

No, the finding relates only to the current audit year.

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

i. Recommendation

We recommend the Organization update their existing process or procedures to ensure can substantiate the ELO-G requirement. Generally, a signed registration form will fulfill this requirement.

j. Organization's Corrective Action Plan

It is the intent of Organization to take the following corrective actions to ensure the organization adheres to the ELOP guidelines.

The Organization specific ELOP programs in this document include before and after-care, Math Counts, music ensemble, and 30 non-instructional days.

- The Organization will secure adequate staffing for all of its ELOP programs.
- The Organization will prepare a plan for 30 non-instructional school days with no less than 9 hours of instruction per day. These days will take place outside of the school calendar and may be during the summer or weekends as described in the plan.
- The Organization will communicate with all school families about the ELOP programs and the goals of the programs at the start of the school year. This will include information about the registration process and how to enroll in these programs. These aspects will also be communicated at the start of school meetings, and in our weekly newsletter.
- The Organization will keep records for program enrollment, student attendance, and staffing for the ELOP programs.
- If there is a problem with implementing these programs (ex. staffing issues, site access, a natural disaster, etc.) the Organization's school board will meet to determine a course of action. This may include a resolution to cancel the program for the necessary time.

Finding 2024-002

a. 40000 State Compliance – *Expanded Learning Opportunities Grant (ELO-G)*

b. Criteria

The Organization is required pursuant to Education Code Section 46120(b)(1)(B) to offer ELOP classes on at least 30 nonschooldays throughout the fiscal year.

c. Condition

The Organization offered only ELOP classes only 13 nonschooldays throughout the fiscal year.

d. Effect

The Organization's pupils did not benefit from the ELO-G programming as intended by the State of California as the minimum nonschooldays were not offered by the Organization.

e. Cause

The Organization adopted a board approved ELO-G plan to offer the minimum 30 nonschooldays of ELO-G programming. However, due to the unforeseen illness of the staff intended to run the

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

remaining 17 nonschooldays, the Organization had an emergency school closure for the remaining 17 nonschooldays. The Organization was unable to find a suitable replacement staff to run the program. In addition, the Organization and their board of directors, failed to adopt a Board Resolution to substantiate the need for the emergency closure due to a qualifying emergency condition (e.g., inability to secure staff due to illness).

f. Effect on ADA, by grade span

N/A

g. Effect of inappropriately reported claim

The Organization's fiscal penalty as calculated by the California Department of Education's Estimating the Cost of a School District or Charter School Failure to Offer or Provide Access to the Expanded Learning Opportunities Program (ELO-P) Audit Finding template, is \$0 as the entire grant apportionment of the audit year was penalized in finding 2024-001.

h. Is the finding of, or related to, a finding in the previous audit year

No, the finding relates only to the current audit year.

i. Recommendation

We recommend the Organization update their existing process or procedures to ensure the Organization can properly staff their planned 30 nonschool day of ELOP. In addition, the Organization should establish a procedure, in case of an emergency school closure due to a qualifying emergency condition, to adopt a board resolution to substantiate the need for the emergency closure under Education Code Section 46120(b)(9).

j. Organization's Corrective Action Plan

It is the intent of Organization to take the following corrective actions to ensure the organization adheres to the ELOP guidelines.

The Organization specific ELOP programs in this document include before and after-care, Math Counts, music ensemble, and 30 non-instructional days.

- The Organization will secure adequate staffing for all of its ELOP programs.
- The Organization will prepare a plan for 30 non-instructional school days with no less than 9 hours of instruction per day. These days will take place outside of the school calendar and may be during the summer or weekends as described in the plan.
- The Organization will communicate with all school families about the ELOP programs and the goals of the programs at the start of the school year. This will include information about the registration process and how to enroll in these programs. These aspects will also be communicated at the start of school meetings, and in our weekly newsletter.
- The Organization will keep records for program enrollment, student attendance, and staffing for the ELOP programs.
- If there is a problem with implementing these programs (ex. staffing issues, site access, a natural disaster, etc.) the Organization's school board will meet to determine a course of action. This may include a resolution to cancel the program for the necessary time.

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Finding 2024-003

a. 40000 State Compliance – *Expanded Learning Opportunities Grant (ELO-G)*

b. Criteria

The Organization is required pursuant to Education Code Section 46120(b)(2)(D) to maintain a pupil-to-staff member ratio of no more than 10 to 1 if the ELOP served transitional kindergarten or kindergarten pupils and all other grades maintain a pupil-to-staff member ratio of no more than 20 to 1.

c. Condition

The Organization was unable to corroborate their 6th grade after school pupil-to-staff ratio throughout the school year.

d. Effect

Pupils who attended the aforementioned classes may not have the appropriate adult supervision and attention within these specific ELOP classes.

e. Cause

The Organization failed to maintain any documentation regarding enrollment and attendance to their ELOP after school programming throughout the school year.

f. Effect on ADA, by grade span

None

g. Effect of inappropriately reported claim

None

h. Is the finding of, or related to, a finding in the previous audit year

No, the finding relates only to the current audit year.

i. Recommendation

We recommend the Organization update their existing process or procedures to ensure the pupil-to-staff member ratio remains appropriate throughout the school year as enrollment fluctuates.

j. Organization's Corrective Action Plan

It is the intent of Organization to take the following corrective actions to ensure the organization adheres to the ELOP guidelines.

The Organization specific ELOP programs in this document include before and after-care, Math Counts, music ensemble, and 30 non-instructional days.

- The Organization will secure adequate staffing for all of its ELOP programs.

Northcoast Preparatory and Performing Arts Academy

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

- The Organization will prepare a plan for 30 non-instructional school days with no less than 9 hours of instruction per day. These days will take place outside of the school calendar and may be during the summer or weekends as described in the plan.
- The Organization will communicate with all school families about the ELOP programs and the goals of the programs at the start of the school year. This will include information about the registration process and how to enroll in these programs. These aspects will also be communicated at the start of school meetings, and in our weekly newsletter.
- The Organization will keep records for program enrollment, student attendance, and staffing for the ELOP programs.
- If there is a problem with implementing these programs (ex. staffing issues, site access, a natural disaster, etc.) the Organization's school board will meet to determine a course of action. This may include a resolution to cancel the program for the necessary time.

Northcoast Preparatory and Performing Arts Academy

Schedule of Prior Audit Findings

Year Ended June 30, 2024

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If not Implemented</u>
None	N/A	N/A

Agenda Item 5:

ACTION ITEMS TO BE CONSIDERED

Subject:

5.3 Approval of Actions in Response to the HCOE Letter of Notice

Action Requested:

Approval

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

The school was given a letter of notice indicating two main areas of need. These are broken into 5 areas of focus as indicated on the board agenda. The actions taken are meant to completely address the concerns raised. The drafted letter will include the actions the board agrees upon.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

December 19, 2024

Adam Hess, Board Chair
Honorable Board Members
Northcoast Preparatory and Performing Arts Academy
285 Bayside Rd
Arcata, CA 95521

RE: NPA Letter of Concern

Dear Northcoast Preparatory Academy Board of Directors:

As the authorizer responsible for the oversight of Northcoast Preparatory Academy (NPA), Humboldt County Office of Education ("HCOE") is required to undertake the following, among other obligations, with respect to each charter school under its authority:

- Visit each charter school at least annually.
- Ensure that each charter school under its authority complies with all reports required of charter schools by law, including the local control and accountability plan and annual update to the local control and accountability plan required pursuant to Section 47606.5.
- Monitor the fiscal condition of each charter school under its authority.

In addition to fiscal monitoring as part of its oversight, HCOE provides business services and budget support to NPA. However, fiscal oversight is a shared responsibility. Pursuant to NPA's Charter (Element D), the NPA Board is responsible for adopting, reviewing and updating the school's annual budget and closely monitoring the school's finances and daily operations. The NPA Board is also responsible for ensuring annual independent financial audits, as required by law (NPA Charter, section I.7.)

Under the NPA's Memorandum of Understanding (MOU) with HCOE, the NPA Board "shall be responsible for monitoring the fiscal operations of NPA, including budget development, monitoring, and oversight." In the MOU, NPA committed to "monitor and update its budget on a monthly basis" and to "provide monthly updates should material changes in income or expenditures arise." For its part, the NPA Board "shall ensure that expenditures are authorized by and in accord with amounts specified in the NPA Board of Directors' adopted budget." (MOU section VII.)

As previously expressed to NPA staff, HCOE has ongoing concerns regarding NPA's fiscal operations, including the following specific areas that need to be addressed. On or before January 20, 2025, please rectify the concerns noted in this letter, identify a plan to rectify the concerns, and schedule a meeting with HCOE staff to discuss monthly monitoring of expenditures in accord with the NPA Board-approved budget.

1. Significant and Persistent Variances between Budget and Actuals

Actual spending to date does not align with the charter's 2024-2025 board adopted budget. This is a persistent issue that has been documented over the last several years with frequent and substantial budget updates required each year.

- **Non Personnel Expenses:** Requisitions for non-personnel expenditures are set based on the adopted budget to help prevent coding errors and overspending. As of today, NPA is overspent on their requisitions for court rental fees at the City of Blue Lake (athletics / PE), office supplies, and employee reimbursed instructional supplies.
- **Unauthorized Payroll Changes:** Payroll expenses exceeded the board adopted budget for the first three payrolls of 2024-25. The largest variance was in September 2024 and included significant FTE changes, unexplained pay rate increases, and significant shifts in staffing levels. These increases have a negative impact on the charter's cash flow and reserves. It is unclear whether the board authorized these changes. If they did not, there was no authority to make these changes, which are not in accord with amounts specified and authorized by the NPA board with the adopted budget.

Especially this early in the school year, the numerous budget variances reveal that the charter school is not using its budget as an effective planning tool. An accurate budget is critical for the charter's board and the charter's authorizer to ensure fiscal solvency and viability. Budgets are essential for planning annual expenditures and projecting cash flow. The significant discrepancies between the adopted budget and actual expenditures raise serious concerns about the school's financial stability and potential cash flow concerns.

These budget misalignments fundamentally undermine the budget's purpose as a strategic financial planning instrument, potentially jeopardizing the charter school's ability to maintain adequate reserves and operational integrity. Please identify how the NPA board will ensure that the charter adheres to the adopted budget or that the board considers the limited cash flow and reserves in its decisions to make modifications to the approved budget.

2. Salary Structure not Clearly Defined

NPA does not have a board-approved salary schedule for 2024-25. Due to this, the current pay rates are based on informal individual agreements rather than a standardized system. This raises concerns related to equity, retirement reporting (CalPERS and CalSTRS) and could be seen as a potential misuse of public funds.

Salary determinations appear to be based on individual agreements with employees and there are significant variances that are not supported with written justification. This raises concerns about equitable compensation for employees that could be doing the same or similar work, and complicates retirement reporting. If employees are compensated based on their connections to the school rather than their qualifications, this would be a misuse of public funds. Although a traditional step/column schedule is not required, they do provide a mechanism for ensuring that employees receive consistent rates of pay.

NPA's board has the authority and responsibility to set salary amounts for the charter school's staff and should discuss and approve, in open session, any changes through board action.

Please provide a written response no later than January 20, 2025 to address the areas of concern outlined in this letter. By March 1, 2025, HCOE staff expect to be reviewing the renewal petition of NPA for a new charter term, in preparation to make a recommendation to the HCOE Board whether to renew the charter. If HCOE staff are not satisfied that NPA and the Board are in compliance with the Charter and MOU by that date, these fiscal viability and cash flow concerns will be considered as a factor weighing against approval of the renewal.

Sincerely,



Michael Davies-Hughes
Humboldt County Superintendent of Schools

Cc: Adam Hess, Charter Director
Humboldt County Board of Education

Agenda Item 6:
DISCUSSION ITEMS

Subject:

6.1 Brown Act and Conflict of Interest Training

Action Requested:

Discussion

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

The board will discuss questions and/or concerns that may have arisen from the training.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 6:
DISCUSSION ITEMS

Subject:

6.2 Calendar for the 2025-2026 school year.

Action Requested:

Discussion

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

The board would like to discuss the current calendar and if it best suits our community.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 6:
DISCUSSION ITEMS

Subject:

6.3 Complaint policies and procedures.

Action Requested:

Discussion

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

The board would like to understand all of the school's complaint procedures. It is recommended that there is a uniform complaint form, a Title IX complaint form and a general complaint form.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 6:

DISCUSSION ITEMS

Subject:

6.4 Reasonable time for a guest/public to speak during public comment time at a meeting.

Action Requested:

Discussion

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

The board would like to discuss what the time limit for a speaker may be at a meeting.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 6:

DISCUSSION ITEMS

Subject:

6.5 Adding another board member

Action Requested:

Discussion

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

The board would like to discuss the addition of a board member.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 6:
DISCUSSION ITEMS

Subject:

6.6 Monthly reports to be on every board agenda.

Action Requested:

Discussion

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

The Charter Director would like the boards input on reports which would benefit them to see each month. Currently a Charter Director, High School, and Middle School report are included. Additional reports may include a financial report, parent council report, enrollment/attendance report, and a board report.

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 7:

REPORTS

Subject:

7.1 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:

Adam Hess

Agenda Item 7:

REPORTS

Subject:

7.2 NPA Middle School Report

Action Requested:

Information

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

Each month the Charter Director will give an update on middle school programs and events.

Fiscal Implications:

None

Contact Person/s:

Adam Hess, Michael Bazemore

Agenda Item 7:

REPORTS

Subject:

7.3 NPA High School Report

Action Requested:

Information

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

Each month the Charter Director will give an update on high school programs and events.

Fiscal Implications:

None

Contact Person/s:

Adam Hess, Michael Bazemore

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:

Adam Hess

Agenda Item 8:
NEXT BOARD MEETING

Subject:

8.2 Next Board Meeting Date: February 11th

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s:

Adam Hess

Agenda Item 9:

ADJOURN