

**Ferndale Unified School District
Board of Trustees**

Danella Barnes-Penman

Julie Hagemann

Jerry Hansen

Corrie Pedrotti

Cliff Titus

**March 9, 2022
Regular School Board Meeting**

6:15 p.m. CLOSED SESSION

7:00 p.m. OPEN SESSION

AGENDA

1.0 CALL TO ORDER

Notice: Any writing, not exempt from public disclosure under Government Code Sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the Board is available for public inspection at Ferndale High School main office (1231 Main Street, Ferndale, California).

2.0 ADJUSTMENTS TO THE AGENDA

3.0 PUBLIC COMMENT ON CLOSED SESSION ITEM(S)

Members of the public may comment on closed session agenda items. Action taken in closed session will be reported out in open session, if required by law. Individuals will have up to three (3) minutes to address closed session agenda items. The Board shall limit the total time for public comment on each item of discussion to twenty (20) minutes.

4.0 ADJOURN TO CLOSED SESSION

Pursuant to Government Code Section 54957

4.1 Public Employment – Dismissal/Release/Resignation

4.2 Public Employee Performance Evaluation for the Superintendent/Principal

5.0 REGULAR SESSION RECONVENED

5.1 Report Action taken in Closed Session, if required by law

6.0 WELCOME/FLAG SALUTE

7.0 PUBLIC COMMENT ON OPEN SESSION ITEM(S)

Members of the public may comment on open agenda items or any other item pertaining to Board business. Action may be taken on items listed as such. Individuals will have up to three (3) minutes to address matters pertaining to board Business. The Board shall limit the total time for public comment on each item of discussion to twenty (20) minutes

8.0 LCAP Input Session

9.0 ANNOUNCEMENTS/REPORTS *(The Board is asked to receive information)*

- 9.1 Student Representative Report
- 9.2 Certificated Representative Report
- 9.3 Classified Representative Report
- 9.4 Facilities Report
- 9.5 Local Control Accountability Plan (LCAP) Report
- 9.6 2021-2022 Budget Report
- 9.7 Elementary School Principal Report
- 9.8 High School Principal/Superintendent Report
- 9.9 Board Member Reports/Announcements

10.0 CONSENT AGENDA ITEM(S) *(The Board is asked to receive/approve)*

- 10.1 Approve Board Meeting Minutes - Regular Meeting (February 9, 2022)
- 10.2 Approve Commercial Warrants (February 2022)
- 10.3 Approve FES/FHS Student Body Accounts/Revolving Cash Accounts and Enrollment Reports
- 10.4 Approve Personnel Activity Report
- 10.5 Approve Volunteers
- 10.6 Approve Notification of Auditor Selection
- 10.7 Approve Comprehensive School Safety Plans – FES and FHS

11.0 INFORMATION/ACTION *(The Board is asked to receive/discuss; however, the Board may decide to take action at its discretion)*

- 11.1 Information/Action – COVID Plan/Procedures/Protocols
- 11.2 Information - Board Handbook
- 11.3 Approve Certification of 2021-2022 Second Interim Report, Criteria and Standards
- 11.4 Accept 2020-2021 Audit Report and Approve Audit Corrective Actions

12.0 FUTURE AGENDA ITEMS

- 12.1 Williams Quarterly Report
- 12.2 LCAP Drafts
- 12.3 After School Program
- 12.4 School Bond Measure
- 12.5 Transitional Kindergarten
- 12.6 Graduation Ceremonies

13.0 REVIEW OF CORRESPONDENCE TO THE BOARD

14.0 ADJOURNMENT

Notice: In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office at (707) 786-5900. Notification by Friday noon preceding the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. Written materials distributed to the FUSD Board of Trustees within 72 hours of the Board meeting are available for public inspection immediately upon distribution at the Superintendent's Office 1231 Main Street, Ferndale, CA 95536. NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6256, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open regular meeting of the board is available for public inspection at the Superintendent's office.

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.1

DATE: March 9, 2022

SUBJECT:

Regular Board Meeting Minutes (February 9, 2022)

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

Review, amend and approve.

PREVIOUS STAFF/BOARD ACTION:

This is a routine consent agenda item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

See attached minutes and please communicate with Beth or Denise prior to the meeting for any corrections or clarifications.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

**Ferndale Unified School District
Board of Trustees**

Danella Barnes-Penman

Julie Hagemann

Jerry Hansen

Corrie Pedrotti

Cliff Titus

February 9, 2022

Regular School Board Meeting

Please note amended start time:

5:00 p.m. CLOSED SESSION

5:45 p.m. OPEN SESSION

Minutes

Present: Danella Barnes-Penman, Julie Hagemann, Jerry Hansen, Corrie Pedrotti, Cliff Titus

Also Present: Beth Anderson, Superintendent/Principal; Jeff Landry, Principal; Denise Grinsell

1.0 CALL TO ORDER – the meeting was called to order at 5:00 p.m.

2.0 ADJUSTMENTS TO THE AGENDA - None

3.0 PUBLIC COMMENT ON CLOSED SESSION ITEM(S) - None

4.0 ADJOURN TO CLOSED SESSION

Pursuant to Government Code Section 54957.6

4.1 Public Employee Performance Evaluation for the Superintendent/Principal

4.2 Public Employment

FHS Softball Coach

FES Secretary

FHS Groundskeeper/Maintenance

5.0 REGULAR SESSION RECONVENED- at 5:45 p.m.

5.1 Report Action taken in Closed Session, if required by law

The board unanimously approved:

FHS Softball Coach - Jennifer Bice

FES Secretary – Sharon Richardson

FHS Groundskeeper/Maintenance – Jessica Grant

There was no other reportable action taken

6.0 WELCOME/FLAG SALUTE

7.0 PUBLIC COMMENT ON OPEN SESSION ITEM(S)

None

8.0 ANNOUNCEMENTS/REPORTS

8.1 Student Representative Report – Korey Wayman shared that FFA in person contests have begun. Regan Russ is slated for regional office, meat, floral teams competed also. Semi-formal dance was held last weekend and valentine's rally this week.

8.2 Certificated Representative Report – Allie Griffith from FES gave a report on various activities in their classes. Alexa Alexandre from FHS also gave reports from classes and activities at the high school.

8.3 Classified Representative Report - none

8.4 Facilities Report - none

8.5 Local Control Accountability Plan (LCAP) Report – will report in 9.0

8.6 Budget Report – working on finalizing 2nd Interim Report for next meeting

8.7 Elementary School Principal Report –

FES Basketball - Basketball season is coming to a close soon:

1. Many games have been cancelled for all of our teams this year
2. Our 5th grade team and 8th grade teams have both won tournaments this year
3. For the most part, kids are happier being able to play basketball this year
4. All home basketball games and tournaments have been streamed using our YouTube channel - thank you to the special support from Amanda and Jesse Orr

Wood Chips – Thanks to Keith for getting fresh woodchips for the three playground areas in the back yard.

Academic Assessment – SBAC scores are finally in and we are completing our second round of three NWEA assessments. We look forward to sharing assessment data with the staff and using it to drive instruction. We also look forward to presenting to the FUSD Board of Trustees and the School Site Council.

New Hires – Sydney van Emmerik McCarty has been working as a resource aide.

3rd Grade Play – We are looking forward to the 3rd grade play. Maira Rodriguez and Noelle Maxon have been planning a comical spin on the Alice in Wonderland tale. Their performance is April 14.

COVID – We are continuing to see a decline in positive cases and starting to see full classrooms again.

8.8 High School Principal/Superintendent Report – Supt. Anderson said Alexa and Kory covered most of high school. Winter Sports are still finishing with basketball this week, girls are hosting Arcata tonight in the Niclai semi-final and NCS playoffs next week. Spring sports started this week.

Nothing new for Supt. Report.

8.9 Board Member Reports/Announcements - none

9.0 LCAP Input Session – Supt. Anderson shared last year's survey to see if anyone has more to add or change. We also use results of input from Healthy Kids Survey. Julie Hagemann asked who participated in Healthy Kids Survey, answer is students, parents and staff. Corrie Pedrotti asked if we can add interest in after school programs.

Supt. Anderson explained briefly what went into the LCAP (goals and actions) and this is the first of a three-year plan.

A parent said an input session for afterschool program and what that may look like since it will soon be mandated. Supt. Anderson said as soon as we have more information on the requirements for the program, she will proceed with a meeting.

10.0 CONSENT AGENDA ITEMS *(The Board is asked to receive/approve)*

- 10.1 Approve Board Meeting Minutes - Regular Meeting (January 26, 2022) (Corrie here in person)
- 10.2 Approve Commercial Warrants (January 2022)
- 10.3 Approve FES/FHS Student Body Accounts/Revolving Cash Accounts and Enrollment Reports
- 10.4 Approve Personnel Activity Report
- 10.5 Approve FHS HDNL Spring Athletic Schedules

A motion was made by Jerry Hansen and seconded by Corrie Pedrotti to approve the consent agenda.
Roll Call Vote Summary: Ayes 5-0 noes.

11.0 INFORMATION/ACTION ITEMS *(The Board is asked to receive/discuss/approve)*

- 11.1 Information – COVID Plan/Procedures/Protocols – Supt. Anderson said that on February 15, mask mandate will be lifted but not in k-12 school setting.
- 11.2 Information – Board Handbook – President Barnes-Penman handed out hard copy handbooks.
- 11.3 Information/Action – Substitute Pay/COVID coverage pay
Supt. Anderson explained that local districts have raised the pay for substitutes because of the shortage of subs. She shared that most schools are paying \$140-150 per day and offering long term sub pay. This is also a good time to look at the hourly compensation for teaching during their prep. She is proposing an MOU with FUTA to reevaluate after COVID funding runs out. She recommended a daily rate of \$150 and the hourly rate to \$50 and a long term sub rate of \$175 per day. Julie asked Denise to bring back an average number of days of subs each year and the cost.

A motion was made by Julie Hagemann and seconded by Corrie Pedrotti to raise the daily rate for substitutes to \$150, long term rate to \$175 and hourly coverage to \$50 by an MOU with FUTA. Roll Call Vote Summary: Ayes 5-0 noes.

12.0 FUTURE AGENDA ITEMS

- 12.1 Second Interim Report
- 12.2 LCAP Input Sessions
- 12.3 Williams Reports
- 12.4 Graduation Ceremonies
- 12.5 Universal TK
- 12.6 Extended School Day/Year

13.0 REVIEW OF CORRESPONDENCE TO THE BOARD

Julie Hagemann said she received a few emails from parents
Danella Barns-Penman thanked everyone for coming.

14.0 ADJOURNMENT – 6:15 p.m.

**Ferndale Unified School District
Board of Trustees**

Danella Barnes-Penman

Julie Hagemann

Jerry Hansen

Corrie Pedrotti

Cliff Titus

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Ferndale Unified School District

March 9, 2022

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Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.2

DATE: March 9, 2022

SUBJECT:

Commercial Warrants Summary (February 2022)

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Approve commercial warrant summary

PREVIOUS STAFF/BOARD ACTION:

This is a routine consent agenda item.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Please call Denise about questions regarding commercial warrants prior to the meeting.

FISCAL IMPLICATIONS:

Funding is included in the 2021-2022 adopted budget.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

Checks Dated 02/04/2022 through 03/01/2022				Board Meeting Date March 9, 2022	
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000162007	02/24/2022	Academic Innovations LLC	01-4341		1,187.10
3000162008	02/24/2022	ADVANCED SECURITY SYSTEMS	01-5800		84.00
3000162009	02/24/2022	AIRGAS USA LLC	01-4310		287.32
3000162010	02/24/2022	ALMQUIST LUMBER CO	01-4310		287.42
3000162011	02/24/2022	ASAP LOCK & KEY	01-4381		80.44
3000162012	02/24/2022	CAL-ORE GREASE TRAP SERVICES	13-5635		175.00
3000162013	02/24/2022	CDE	13-4710		99.75
3000162014	02/24/2022	CRYSTAL CREAMERY	13-4711		2,038.09
3000162015	02/24/2022	DC MECHANICAL	01-5635		395.35
3000162016	02/24/2022	DEL ORO WATER COMPANY	01-5530		923.24
3000162017	02/24/2022	DEPARTMENT OF JUSTICE STATE OF CALIFORNIA	01-5861		128.00
3000162018	02/24/2022	EUREKA RUBBER STAMP CO	01-4310		22.05
3000162019	02/24/2022	Ewell Educational Services INC	01-5207		364.00
3000162020	02/24/2022	FERNDALE TECH	01-5800		461.18
3000162021	02/24/2022	FORTUNA ACE HARDWARE	01-4381		28.20
3000162022	02/24/2022	FORTUNA AUTO & TRUCK PARTS INC	01-4361		4.15
3000162023	02/24/2022	FRANZ FAMILY BAKERIES	13-4710		316.57
3000162024	02/24/2022	FRONTIER	01-5909		3,502.45
3000162025	02/24/2022	Grinsell, Denise R	01-5201		423.30
3000162026	02/24/2022	HUMMEL TIRE & WHEEL	01-5635		18.39
3000162027	02/24/2022	Imagine Learning LLC	01-5800		1,300.00
3000162028	02/24/2022	Landry, Jeffrey T	01-5201		242.21
3000162029	02/24/2022	NILSEN CO	01-4310		72.23
3000162030	02/24/2022	North Coast Journal	01-5831		156.00
3000162031	02/24/2022	P G & E	01-5520		11,759.93
3000162032	02/24/2022	PAPE MACHINERY INC	01-5635		172.76
3000162033	02/24/2022	PIERSON BLDG CENTER	01-4381		62.26
3000162034	02/24/2022	PITNEY BOWES	01-5950		187.95
3000162035	02/24/2022	Powell Landscape Materials	01-4381		1,421.21
3000162036	02/24/2022	RECOLOGY EEL RIVER	01-5560		1,706.54
3000162037	02/24/2022	RESTIF CLEANING SERVICE	01-5800		18,400.00
3000162038	02/24/2022	REVOLVING CASH FUND	01-4310	461.90	
			01-5201	238.65	
			01-5207	85.00	
			01-5210	276.16	1,061.71
3000162039	02/24/2022	SCOTTY'S CUTTERS EDGE	01-5635		23.86
3000162040	02/24/2022	SEQUOIA FLORAL	01-4310		177.10
3000162041	02/24/2022	SEQUOIA GAS CO (C)	01-5512		6,809.76
3000162042	02/24/2022	SIX RIVERS PORTABLE TOILETS	01-5628		279.44
3000162043	02/24/2022	SUDDEN LINK	01-5909		109.76
3000162044	02/24/2022	SYSCO	13-4396	256.42	
			13-4710	7,580.02	7,836.44
3000162045	02/24/2022	TIPPLE MOTORS INC	01-5633		89.13
3000162046	02/24/2022	TOWN & COUNTRY REFRIGERATION	13-5635		170.17

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

Checks Dated 02/04/2022 through 03/01/2022 **Board Meeting Date March 9, 2022**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000162047	02/24/2022	U.S. BANCORP EQUIP FINANCE INC	01-5800	176.57	
			01-7439	2,209.57	2,386.14
3000162048	02/24/2022	VALLEY LUMBER & MILLWORK	01-4310		169.15
3000162049	02/24/2022	VALLEY PACIFIC PETROLEUM INC	01-4364	586.99	
			01-4365	3,500.03	4,087.02
3000162050	02/24/2022	WEX BANK	01-4364		584.89
Total Number of Checks			44		70,091.66

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	38	59,455.64
13	CAFETERIA FUND	6	10,636.02
Total Number of Checks		44	70,091.66
Less Unpaid Tax Liability			.00
Net (Check Amount)			70,091.66

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

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.3

DATE: March 9, 2022

SUBJECT:

FES/FHS Revolving Cash Accounts and Enrollment Reports

DEPARTMENT/PROGRAM:

Business/Administration

ACTION REQUESTED:

Approve FES/FHS Student Body/Revolving Cash Accounts and Enrollment Reports

PREVIOUS STAFF/BOARD ACTION:

School Site staff has prepared the attached FES/FHS Student Body/Revolving Cash Accounts and Enrollment Reports for Board review.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

The Board reviews Student Body Accounts/Revolving Cash Accounts and Enrollment Reports on a routine basis.

FISCAL IMPLICATIONS:

Enrollment and ADA affect school funding.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

**FERNDALÉ UNIFIED SCHOOL DISTRICT ENROLLMENT
FERNDALÉ ELEMENTARY SCHOOL – 341
March 9, 2022**

Ms. Mantova (K, 1st) (2)

Mrs. Soli (4-TK/16-K) (21)

Mrs. Brazil (K) (19)

Mrs. Collenberg (1st) (16)

Mrs. Griffith (1st) (17)

Mrs. Currier (2nd) (24)

Mrs. Maxon (14-2nd/8-3rd) (22)

Mrs. Rodriguez (3rd) (25)

Mr. Duggan (4th) (30)

Mrs. Buser (7-4th/22-5th) (29)

Mrs. Silacci (14-5th/15-6th) (30)

Mrs. Busick (6th) (30)

Jr. High (44 7th & 33 8th)

Mr. Giffith (12-7th/12-8th) 24

Mr. Rigney (15-7th/11-8th) 26

Mr. Totten (16-7th/10-8th) 26

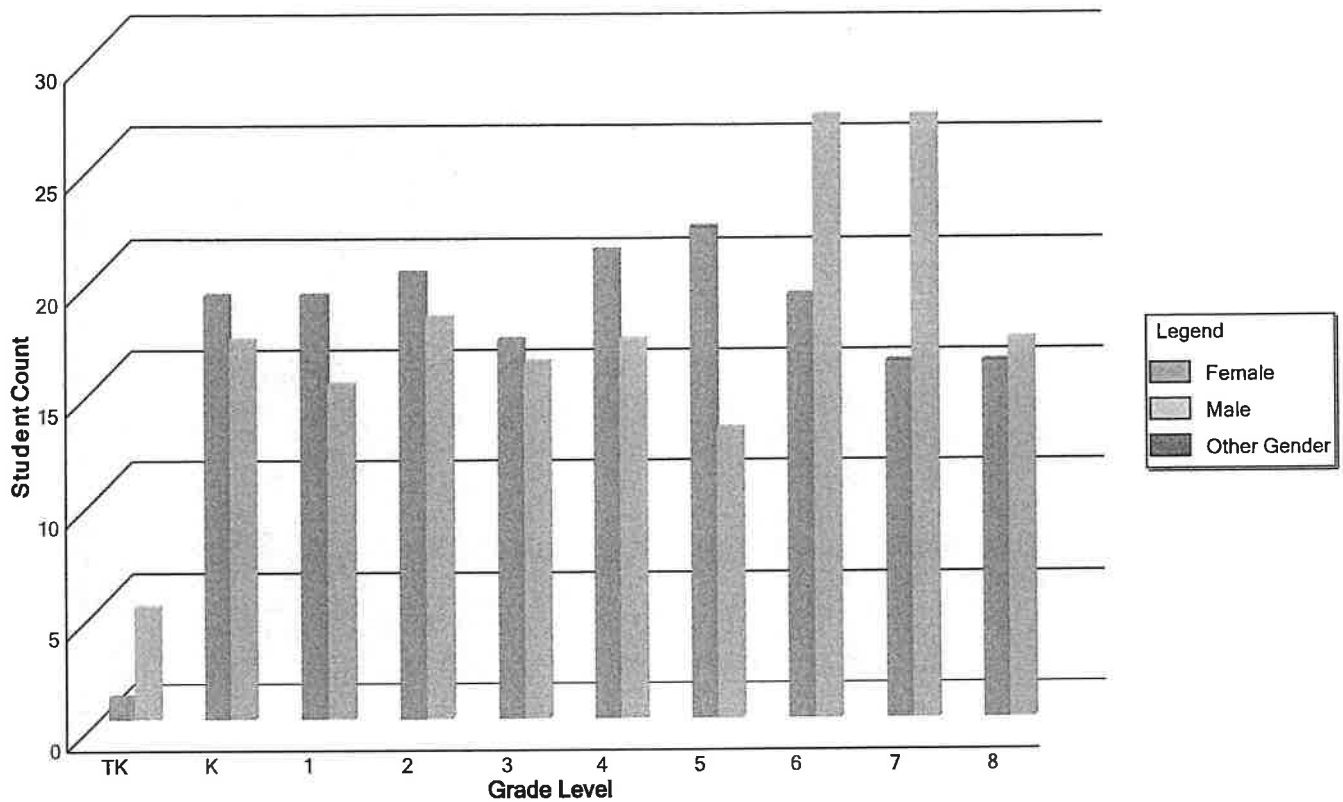
Ferndale Elementary

3/2/2022

2021-2022

Student Distribution Report

Page 1



Grade	Female	Male	Other Gender	Total
TK	1	5	0	6
K	19	17	0	36
1	19	15	0	34
2	20	18	0	38
3	17	16	0	33
4	21	17	0	38
5	22	13	0	35
6	19	27	0	46
7	16	27	0	43
8	16	17	0	33
Totals:	170	172	0	342

Note: Totals include special education students.

FERNDALE UNIFIED SCHOOL DISTRICT

2021-2022 ENROLLMENT

FERNDALE HIGH SCHOOL – 135

March 1, 2022

<u>GRADE</u>	<u>ENROLLMENT</u>
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9	33
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10	38
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11	28
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12	36
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TOTAL: 135

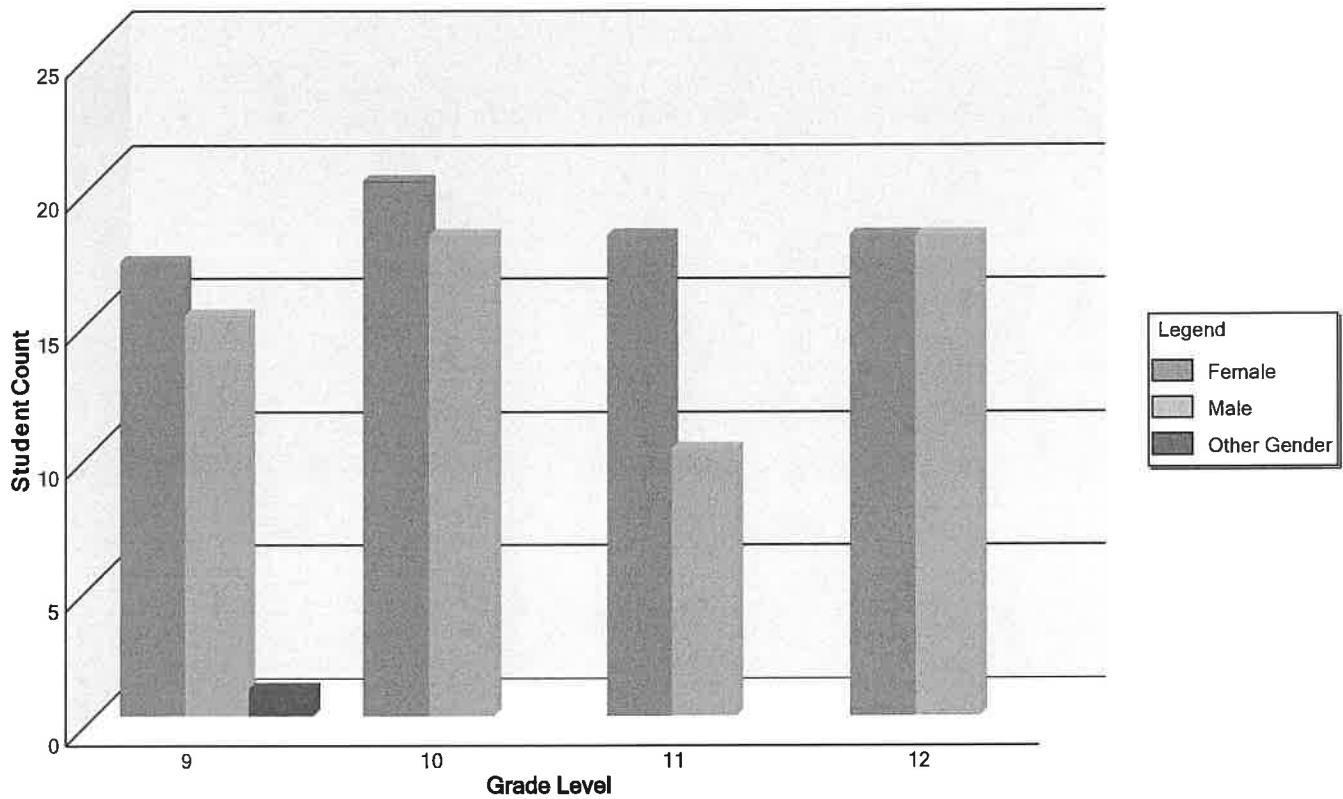
Ferndale High School

3/2/2022

2021-2022

Student Distribution Report

Page 1



Grade	Female	Male	Other Gender	Total
9	17	15	1	33
10	20	18	0	38
11	18	10	0	28
12	18	18	0	36
Totals:	73	61	1	135

Note: Totals include special education students.

8:46 AM

03/01/22

Ferndale Unified School District
Reconciliation Summary
FUSD Revolving Cash, Period Ending 01/31/2022

	Jan 31, 22
Beginning Balance	2,965.80
Cleared Transactions	
Checks and Payments - 7 items	-2,212.79
Deposits and Credits - 2 items	2,331.36
Total Cleared Transactions	118.57
Cleared Balance	<u>3,084.37</u>
Uncleared Transactions	
Checks and Payments - 5 items	-335.21
Total Uncleared Transactions	-335.21
Register Balance as of 01/31/2022	<u>2,749.16</u>
New Transactions	
Checks and Payments - 6 items	-1,061.71
Deposits and Credits - 1 item	250.86
Total New Transactions	-810.85
Ending Balance	<u><u>1,938.31</u></u>

Ferndale Unified School District
Reconciliation Detail
FUSD Revolving Cash, Period Ending 01/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,965.80
Cleared Transactions						
Checks and Payments - 7 items						
Check	11/01/2021	3172	Josephine Finen	X	-36.00	-36.00
Check	01/03/2022	3191	Theresa Noga	X	-855.68	-891.68
Check	01/03/2022	3192	Compliance Associa...	X	-450.00	-1,341.68
Check	01/05/2022	3195	Sandra Cabrera	X	-548.80	-1,890.48
Check	01/05/2022	3194	Leanne McCulloch	X	-104.44	-1,994.92
Check	01/05/2022	3193	Theresa Noga	X	-42.01	-2,036.93
Check	01/28/2022	3198	Alexa Alexandre	X	-175.86	-2,212.79
Total Checks and Payments					-2,212.79	-2,212.79
Deposits and Credits - 2 items						
Deposit	01/19/2022			X	2,331.35	2,331.35
Deposit	01/31/2022			X	0.01	2,331.36
Total Deposits and Credits					2,331.36	2,331.36
Total Cleared Transactions					118.57	118.57
Cleared Balance					118.57	3,084.37
Uncleared Transactions						
Checks and Payments - 5 items						
Check	01/22/2021	3100	Alexandrea Anderson		-25.00	-25.00
Check	10/15/2021	3168	Katie Sutton		-35.00	-60.00
Check	12/03/2021	3182	Theresa Noga		-200.21	-260.21
Check	01/28/2022	3197	Keith Stringer		-40.00	-300.21
Check	01/28/2022	3196	Jessica Felse		-35.00	-335.21
Total Checks and Payments					-335.21	-335.21
Total Uncleared Transactions					-335.21	-335.21
Register Balance as of 01/31/2022					-216.64	2,749.16
New Transactions						
Checks and Payments - 6 items						
Check	02/02/2022	3199	Erin Bigham		-121.61	-121.61
Check	02/04/2022	3200	Alexa Alexandre		-246.76	-368.37
Check	02/04/2022	3201	Alisha Wence		-238.65	-607.02
Check	02/09/2022	3202	Noelle Maxon		-85.00	-692.02
Check	02/15/2022	3203	Alexa Alexandre		-276.16	-968.18
Check	02/16/2022	3204	Erin Bigham		-93.53	-1,061.71
Total Checks and Payments					-1,061.71	-1,061.71
Deposits and Credits - 1 item						
Deposit	02/14/2022				250.86	250.86
Total Deposits and Credits					250.86	250.86
Total New Transactions					-810.85	-810.85
Ending Balance					-1,027.49	1,938.31



P.O. Box 1800
Saint Paul, Minnesota 55101-0800

3806 TRN S Y ST01

Business Statement

Account Number:
1 575 1366 8200
Statement Period:
Jan 3, 2022
through
Jan 31, 2022

Page 1 of 2



000066576 01 AB 0.461 000638082772093 P Y
FERNDAL Unified School Dist
1231 Main St
Ferndale CA 95536-9416

To Contact U.S. Bank

24-Hour Business Solutions: 1-800-673-3555

U.S. Bank accepts Relay Calls

Internet: usbank.com

INFORMATION YOU SHOULD KNOW

Protecting your accounts is our highest priority. We have many safeguards in place to help ensure your accounts are secure. One of these is to close long-term inactive cards. If your U.S. Bank Business Debit or ATM Card has not been used within the last 18 months, it may be closed. Please call us with any questions at 800-673-3555.

Effective February 14, 2022 the "Your Deposit Account Agreement" disclosure will include updates and may affect your rights:

- **UTMA/UGMA (Uniform Transfers to Minors Act/Uniform Gift to Minors Act)** section: Adjusted the language to highlight the custodian's role and responsibilities, including the obligation to transfer funds to the beneficiary at the age of termination under applicable state law (usually 21 years old). Changes also describe the bank's right to release funds to the beneficiary upon reaching the age of termination if the custodian fails to make the transfer.
- **Stop Payments** section, **Checks and Drafts** sub-section: Additional options were added to utilize the stop payment tool in online banking, the U.S. Bank Mobile App, and U.S. Bank 24-Hour Banking.
- **Determining the availability of a deposit** section: Branch cutoff times references were removed.
- **Account Access at Automated Teller Machines** section: "Non-envelope ATMs" references were removed. Additionally, ATM cutoff times were updated to 8 p.m. local time.
- **Notice of ATM/night deposit facility user** section and **Limits on transfers** section, **Security** sub-section: Transaction limits for sending and receiving money were updated to \$10,000 per day.
- **Deposits** section, **Business Account Cash Deposits** sub-section: Added language regarding requirements for processing cash deposits in the branch or the cash vault. Additionally, clarified funds availability based on where a deposit is made and how provisional credit will be handled.

Beginning February 14, 2022, a copy of the "Your Deposit Account Agreement" disclosure will be available at your local U.S. Bank branch, online at usbank.com, or by calling 800-673-3555.

If you have any questions, our bankers are available to help at your local branch. You can also call us at 800-673-3555. Our business bankers are here to help 8 a.m. to 8 p.m. CT Monday through Friday and 8 a.m. to 6:30 p.m. CT on Saturday. We accept relay calls.

NON PROFIT CHECKING

Member FDIC

U.S. Bank National Association

Account Number 1-575-1366-8200

Account Summary

	# Items	\$		\$	
Beginning Balance on Jan 3			2,965.80	Interest Paid this Year	0.01
Customer Deposits	1		2,331.35	Number of Days in Statement Period	31
Other Deposits	1		0.01		
Checks Paid	7		2,212.79-		
Ending Balance on Jan 31, 2022		\$	3,084.37		

Customer Deposits

Number	Date	Ref Number	Amount
	Jan 21	9211926941	2,331.35

Total Customer Deposits \$ 2,331.35



FERNDALE UNIFIED SCHOOL DIST
 1231 MAIN ST
 FERNDALE CA 95536-9416

Business Statement

Account Number:
 1 575 1366 8200
 Statement Period:
 Jan 3, 2022
 through
 Jan 31, 2022



NON PROFIT CHECKING

(CONTINUED)

U.S. Bank National Association

Account Number 1-575-1366-8200

Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan 31	Interest Paid	3100004564	\$ 0.01
Total Other Deposits			\$ 0.01

Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
3172	Jan 24	8014303265	36.00	3194	Jan 10	8010168894	104.44
3191*	Jan 10	8011381125	855.68	3195	Jan 10	8011381124	42.01
3192	Jan 11	8312097615	450.00	3198*	Jan 28	9211192187	175.86
3193	Jan 14	9213215968	548.80				

* Gap in check sequence

Conventional Checks Paid (7) \$ 2,212.79-

Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Jan 10	1,963.67	Jan 21	3,296.22	Jan 28	3,084.36
Jan 11	1,513.67	Jan 24	3,260.22	Jan 31	3,084.37
Jan 14	964.87				

Balances only appear for days reflecting change.

ANALYSIS SERVICE CHARGE DETAIL

Account Analysis Activity for: December 2021

Account Number:	1-575-1366-8200	\$	0.00
Analysis Service Charge assessed to	1-575-1366-8200	\$	0.00

¹ Financial institutions are required by the State of Iowa to charge sales taxes on certain service charges related to checking accounts. Any assessed tax has been itemized on your statement.

Service Activity Detail for Account Number 1-575-1366-8200

Service	Volume	Avg Unit Price	Total Charge
Depository Services			
Combined Transactions/Items	137		No Charge
Subtotal: Depository Services			0.00
Fee Based Service Charges for Account Number 1-575-1366-8200			\$ 0.00

10:32 AM

02/02/22

Ferndale High School
Reconciliation Summary
Student Body Funds, Period Ending 01/31/2022

	Jan 31, 22
Beginning Balance	50,706.74
Cleared Transactions	
Checks and Payments - 15 items	-8,642.76
Deposits and Credits - 1 item	0.38
Total Cleared Transactions	-8,642.38
Cleared Balance	42,064.36
Uncleared Transactions	
Checks and Payments - 1 item	-700.00
Total Uncleared Transactions	-700.00
Register Balance as of 01/31/2022	41,364.36
Ending Balance	41,364.36

Ferndale High School
Reconciliation Detail
Student Body Funds, Period Ending 01/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						50,706.74
Cleared Transactions						
Checks and Payments - 15 items						
Check	12/06/2021	2211	Levi Buck	X	-458.09	-458.09
Check	12/06/2021	2212	EWELL Educational ...	X	-160.00	-618.09
Check	12/06/2021	2213	Alexa Alexandre	X	-36.38	-654.47
Check	12/10/2021	debit	Weaverville Victoria...	X	-756.00	-1,410.47
Check	12/13/2021	2217	Barefoot Athletics	X	-3,116.85	-4,527.32
Check	12/13/2021	2214	Scurfield Photography	X	-972.07	-5,499.39
Check	12/13/2021	2215	Theresa Noga	X	-101.85	-5,601.24
Check	12/13/2021	2216	Jodi McDonald	X	-80.00	-5,681.24
Check	12/14/2021	debit	Costco	X	-141.31	-5,822.55
Check	12/15/2021	2219	Emma Scalvini	X	-500.00	-6,322.55
Check	12/15/2021	2218	Alexa Alexandre	X	-467.24	-6,789.79
Check	12/15/2021	2220	Theresa Noga	X	-355.24	-7,145.03
Check	12/15/2021	debit	EWELL Educational ...	X	-185.00	-7,330.03
Check	12/15/2021	debit	Valley Grocery	X	-24.95	-7,354.98
Check	02/02/2022	debit	Fairfield by Marriott	X	-1,287.78	-8,642.76
Total Checks and Payments					-8,642.76	-8,642.76
Deposits and Credits - 1 item						
Deposit	01/12/2022			X	0.38	0.38
Total Deposits and Credits					0.38	0.38
Total Cleared Transactions					-8,642.38	-8,642.38
Cleared Balance					-8,642.38	42,064.36
Uncleared Transactions						
Checks and Payments - 1 item						
Check	04/23/2021	2122	Shasta College Farm		-700.00	-700.00
Total Checks and Payments					-700.00	-700.00
Total Uncleared Transactions					-700.00	-700.00
Register Balance as of 01/31/2022					-9,342.38	41,364.36
Ending Balance					-9,342.38	41,364.36



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Statement Ending 01/12/2022

COUNTY OF HUMBOLDT




Page 1 of 4

Account Number: 551036479

ADDRESS SERVICE REQUESTED

COUNTY OF HUMBOLDT
FERNDAL E UNIFIED SCHOOL DISTRI
1231 MAIN ST
FERNDAL E CA 95536-9416

Service With Solutions

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Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Small Business Interest Chkg	551036479	\$42,064.36

Small Business Interest Chkg-551036479

Account Summary		Interest Summary		
Date	Description	Amount	Description	Amount
12/13/2021	Beginning Balance	\$50,706.74	Interest Earned From 12/13/2021 Through 01/12/2022	
	1 Credit(s) This Period	\$0.38	Annual Percentage Yield Earned	0.01%
	18 Debit(s) This Period	\$8,642.76	Days in Statement Cycle	31
01/12/2022	Ending Balance	\$42,064.36	Interest and/or Reward Paid	\$0.38
			Interest Paid this Statement Cycle	\$0.38
			Interest Paid Year-to-Date	\$0.38

Other Credits		Amount
Date	Description	
01/12/2022	INT PMT SYS-GEN	\$0.38

Electronic Debits		Amount
Date	Description	
12/13/2021	POS PUR 3284 WEAVERVILL WEAVERVILLE VICTORI WEAVERVILLE CA	\$756.00



Small Business Interest Chkg-551036479 (continued)

Electronic Debits (continued)		Amount
Date	Description	
12/14/2021	POS PUR 1957 COSTCO WHS COSTCO WHSE #0125 EUREKA CA	\$141.31
12/15/2021	POS PUR 1957 VALLEY GRO 339 MAIN STREET FERNDALE CA	\$24.95
12/17/2021	POS PUR 1957 EWELL EDUC EWELL EDUCATIONAL S 979-446-0865 TX	\$185.00
01/03/2022	POS PUR 3284 FAIRFIELD FAIRFIELD INN & SUI REDDING CA	\$362.66
01/03/2022	POS PUR 3284 FAIRFIELD FAIRFIELD INN & SUI REDDING CA	\$362.66
01/03/2022	POS PUR 3284 FAIRFIELD FAIRFIELD INN & SUI REDDING CA	\$201.60
01/03/2022	POS PUR 3284 FAIRFIELD FAIRFIELD INN & SUI REDDING CA	\$360.86

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
2211	12/13/2021	\$458.09	2215	12/20/2021	\$101.85	2219	12/20/2021	\$500.00
2212	12/17/2021	\$160.00	2216	12/20/2021	\$80.00	2220	12/20/2021	\$355.24
2213	12/17/2021	\$36.38	2217	12/24/2021	\$3,116.85			
2214	12/16/2021	\$972.07	2218	12/17/2021	\$467.24			

* Indicates skipped check number

November/December Statement					
Point of Sale	1/12/2022	Weaverlye Victorian Inn	Boys Basketball	Hotel for Trinity Tournament	\$756.00
Point of Sale	12/14/2021	Costco	FFA	Lunch for FFA meetin	\$141.31
Point of Sale	12/15/2021	Valley Grocery	FFA	Butter For Foods Class	\$24.95
Point of Sale	12/17/2021	EWELL Educational	FFA	Registration Fees for FFA Field Day	\$185.00
Point of Sale	1/3/2022	Fairfield Inn & Suites	Girls Basketball	Hotel for Redding Tournament	\$362.66
Point of Sale	1/3/2022	Fairfield Inn & Suites	Girls Basketball	Hotel for Redding Tournament	\$362.66
Point of Sale	1/3/2022	Fairfield Inn & Suites	Girls Basketball	Hotel for Redding Tournament	\$201.60
Point of Sale	1/3/2022	Fairfield Inn & Suites	Girls Basketball	Hotel for Redding Tournament	\$360.86
Check # 2211	12/13/2021	Levi Buck	Athletics	Wrestling Equipment	\$281.03
Check # 2212	12/17/2021	EWELL Educational	FFA	Registration Fees for FFA Field Day	\$160.00
Check # 2213	12/17/2021	Alexa Alexandre	Student Council	Donuts & Hot Chocolate for Food Drive incentive	\$36.38
Check # 2214	12/16/2021	Scurfield Photo	FFA	FFA Pictures	\$972.07
Check # 2215	12/20/2021	Theresa Noga	FFA	FFA meeting supplies	\$101.85
Check # 2216	12/20/2021	Jodi McDonald	Athletics	Soccer Playoff Medical Fee	\$80.00
Check # 2217	12/13/2021	Barefoot Apparel	FFA	FFA Apparel for sale	\$3,116.85
Check # 2218	12/17/2021	Alexa Alexandre	FFA	FFA Project Supplies	\$467.24
Check # 2219	12/20/2021	Emma Scalvini	Maureen Horn/Frances Scalvini	2nd payment on scholarships	\$500.00
Check # 2220	12/20/2021	Theresa Noga	FFA	Officer Dinner & meeting prizes	\$355.24

11:20 AM

02/16/22

Ferndale High School
Reconciliation Summary
Student Body Funds, Period Ending 02/28/2022

	<u>Feb 28, 22</u>
Beginning Balance	42,064.36
Cleared Transactions	
Checks and Payments - 5 items	-3,689.44
Deposits and Credits - 3 items	6,920.18
Total Cleared Transactions	<u>3,230.74</u>
Cleared Balance	<u><u>45,295.10</u></u>
Uncleared Transactions	
Checks and Payments - 9 items	-6,186.80
Total Uncleared Transactions	<u>-6,186.80</u>
Register Balance as of 02/28/2022	<u><u>39,108.30</u></u>
Ending Balance	39,108.30

Ferndale High School
Reconciliation Detail
Student Body Funds, Period Ending 02/28/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						42,064.36
Cleared Transactions						
Checks and Payments - 5 items						
Check	02/02/2022	2224	Sport & Cycle	X	-1,760.70	-1,760.70
Check	02/02/2022	2221	Alexa Alexandre	X	-396.66	-2,157.36
Check	02/02/2022	2222	Levi Buck	X	-362.58	-2,519.94
Check	02/08/2022	2230	Alexa Alexandre	X	-1,019.50	-3,539.44
Check	02/09/2022	2232	Cash	X	-150.00	-3,689.44
Total Checks and Payments					-3,689.44	-3,689.44
Deposits and Credits - 3 items						
Check	04/23/2021	2122	Shasta College Farm	X	0.00	0.00
Deposit	02/03/2022			X	6,919.81	6,919.81
Deposit	02/12/2022			X	0.37	6,920.18
Total Deposits and Credits					6,920.18	6,920.18
Total Cleared Transactions					3,230.74	3,230.74
Cleared Balance					3,230.74	45,295.10
Uncleared Transactions						
Checks and Payments - 9 items						
Check	02/02/2022	2223	Spirit of Ferndale		-100.00	-100.00
Check	02/02/2022	2225	Theresa Noga		-49.00	-149.00
Check	02/07/2022	2226	Rylee Ridenour		-1,000.00	-1,149.00
Check	02/08/2022	2227	Six Rivers Basketbal...		-3,032.00	-4,181.00
Check	02/08/2022	2229	Jostens		-1,612.82	-5,793.82
Check	02/08/2022	2228	Levi Buck		-51.93	-5,845.75
Check	02/08/2022	2231	FasTrak Invoice Pro...		-9.05	-5,854.80
Check	02/10/2022	2234	HDN		-282.00	-6,136.80
Check	02/10/2022	2233	Fortuna High School		-50.00	-6,186.80
Total Checks and Payments					-6,186.80	-6,186.80
Total Uncleared Transactions					-6,186.80	-6,186.80
Register Balance as of 02/28/2022					-2,956.06	39,108.30
Ending Balance					-2,956.06	39,108.30



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Statement Ending 02/13/2022

COUNTY OF HUMBOLDT




Page 1 of 4

Account Number:551036479

ADDRESS SERVICE REQUESTED

COUNTY OF HUMBOLDT
FERNDAL UNIFIED SCHOOL DISTRI
1231 MAIN ST
FERNDAL CA 95536-9416

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NMLS #458732

Member FDIC



Overall Balance Summary

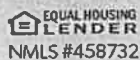
Account Type	Account Number	Ending Balance
Small Business Interest Chkg	551036479	\$45,295.10

Small Business Interest Chkg-551036479

Account Summary			Interest Summary	
Date	Description	Amount	Description	Amount
01/13/2022	Beginning Balance	\$42,064.36	Interest Earned From 01/13/2022 Through 02/13/2022	
	2 Credit(s) This Period	\$6,920.18	Annual Percentage Yield Earned	0.01%
	5 Debit(s) This Period	\$3,689.44	Days in Statement Cycle	32
02/13/2022	Ending Balance	\$45,295.10	Interest and/or Reward Paid	\$0.37
			Interest Paid this Statement Cycle	\$0.37
			Interest Paid Year-to-Date	\$0.75

Deposits		Amount
Date	Description	
02/09/2022	DEPOSIT	\$6,919.81

Other Credits		Amount
Date	Description	
02/11/2022	INT PMT SYS-GEN	\$0.37



NMLS #458732



Member FDIC

Small Business Interest Chkg-551036479 (continued)

Checks Cleared

<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>
2221	02/04/2022	\$396.66	2224*	02/08/2022	\$1,760.70	2232*	02/09/2022	\$150.00
2222	02/08/2022	\$362.58	2230*	02/09/2022	\$1,019.50			

* Indicates skipped check number

January/February Statement					
Check # 2221	2/4/2022	Alexa Alexandre	FFA	Flowers, project supplies, Section Speaking diner	\$396.66
Check # 2222	2/8/2022	Levi Buck	Wrestling/Athletics	Hoodies for team & tournament fees	\$362.58
Check # 2224	2/8/2022	Sport & Cycle	Football/Athletics/Boys Basketball	Football beanies/Score books/basketballs/jerseys & bags	\$1,760.70
Check # 2230	12/17/2021	Alexa Alexandre	Student Council	DJ/Ice Cream/Coffee Drinks for Semi Formal	\$1,019.50
Check # 2232	2/9/2022	Cash	Athletics	Officials Pay out for Game #1 of Nicali Tournament	\$150.00

12:07 PM

03/03/22

Ferndale Elementary School Student Accounts
Reconciliation Summary - 1-31-22
Checking, Period Ending 01/31/2022

	<u>Jan 31, 22</u>
Beginning Balance	19,931.09
Cleared Transactions	
Checks and Payments - 2 items	-416.32
Deposits and Credits - 1 item	0.17
Total Cleared Transactions	<u>-416.15</u>
Cleared Balance	<u>19,514.94</u>
Register Balance as of 01/31/2022	19,514.94
Ending Balance	19,514.94

Ferndale Elementary School Student Accounts
Reconciliation Detail - 1-31-22
 Checking, Period Ending 01/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						19,931.09
Cleared Transactions						
Checks and Payments - 2 items						
Check	01/04/2022	626828	Ferndale Elementar...	X	-400.00	-400.00
Check	01/14/2022	2814	Maira Rodriguez	X	-16.32	-416.32
Total Checks and Payments					-416.32	-416.32
Deposits and Credits - 1 item						
Deposit	01/31/2022			X	0.17	0.17
Total Deposits and Credits					0.17	0.17
Total Cleared Transactions					-416.15	-416.15
Cleared Balance					-416.15	19,514.94
Register Balance as of 01/31/2022					-416.15	19,514.94
Ending Balance					-416.15	19,514.94

Ferndale Elementary School Student Accounts

Custom Summary Report - 1-31-22

July 2004 through January 2022

03/03/22

Cash Basis

	ASSETS	Equity	TOTAL LIABILITIES & EQUITY
3rd Grade	0.00	2,262.93	2,262.93
4th Grade	0.00	213.86	213.86
Boynton	0.00	380.69	380.69
Brazil	0.00	425.61	425.61
Busick	0.00	146.55	146.55
Collenberg	0.00	213.38	213.38
Currier	0.00	275.71	275.71
Donation			
4th Grade Donation	0.00	200.00	200.00
Brazil Donation	0.00	100.00	100.00
Busher Donation	0.00	200.00	200.00
Busick Donation	0.00	90.79	90.79
Cinco de Mayo Donation	0.00	985.23	985.23
Collenberg Donation	0.00	542.19	542.19
Currier Donation	0.00	195.00	195.00
Griffith, J. Donation	0.00	100.00	100.00
Jr. High Donation	0.00	520.35	520.35
McWhorter Donation	0.00	15.08	15.08
Rigney Donation	0.00	100.00	100.00
Rodriguez Donation	0.00	30.00	30.00
Roseberry Donation	0.00	250.00	250.00
Totten Donation Income	0.00	150.00	150.00
Utroske Donation	0.00	100.00	100.00
Wilson Donation	0.00	137.04	137.04
Donation - Other	0.00	9,149.39	9,149.39
Total Donation	0.00	12,865.07	12,865.07
Duggan	0.00	-73.44	-73.44
Fisk-Becker	0.00	17.44	17.44
Griffith, A.	0.00	236.53	236.53
J. Griffith	0.00	3.50	3.50
Jr. High	0.00	1,170.05	1,170.05
McWhorter	0.00	71.43	71.43
Meyer	0.00	53.08	53.08
Miranda	0.00	55.68	55.68
Misc.	0.00	-387.65	-387.65
Music	0.00	44.34	44.34
Rigney	0.00	87.90	87.90
Rodriguez	0.00	7.96	7.96
Soderman	0.00	20.61	20.61
Soli	0.00	71.42	71.42
Student Council	0.00	132.53	132.53
Totten	0.00	44.70	44.70
Utroske	0.00	27.71	27.71
Wilson	0.00	60.46	60.46
Yearbook	0.00	1,086.89	1,086.89
TOTAL	0.00	19,514.94	19,514.94

12:14 PM
03/03/22

Ferndale Elementary School Student Accounts
Check Detail - 1-31-22

January 2022

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	2814	01/14/2022	Maira Rodriguez	Reim. Mistletoe Ribbon	Checking		-16.32
				Reim. Mistletoe Ribbon	3rd Grade Ex	-16.32	16.32
TOTAL						-16.32	16.32
Check	626828	01/04/2022	Ferndale Elementa...	Deposit Slip Had Wrong Acct. #	Checking		-400.00
				Deposit Slip Had Wrong Acct. # - To Be Reversed	Misc. Ex.	-400.00	400.00
TOTAL						-400.00	400.00




ADDRESS SERVICE REQUESTED

>002730 6891383 0001 093528 10Z 87

COUNTY OF HUMBOLDT
STUDENT ACCOUNT
164 SHAW AVE
FERNDALE CA 95536-9781

00022366
R301

Service With Solutions

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Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Small Business Interest Chkg	551036492	\$19,514.94

Small Business Interest Chkg-551036492

Account Summary

Date	Description	Amount
01/01/2022	Beginning Balance	\$19,931.09
	1 Credit(s) This Period	\$0.17
	2 Debit(s) This Period	\$416.32
01/31/2022	Ending Balance	\$19,514.94

Interest Summary

Description	Amount
Interest Earned From 01/01/2022 Through 01/31/2022	
Annual Percentage Yield Earned	0.01%
Days in Statement Cycle	31
Interest and/or Reward Paid	\$0.17
Interest Paid this Statement Cycle	\$0.17
Interest Paid Year-to-Date	\$0.17

Other Credits

Date	Description	Amount
01/31/2022	INT PMT SYS-GEN	\$0.17

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount
2814	01/31/2022	\$16.32	626826*	01/04/2022	\$400.00

* Indicates skipped check number



Ferndale Elementary School Athletic Account
Reconciliation Summary - 12-31-21
 Checking, Period Ending 12/31/2021

	Dec 31, 21
Beginning Balance	12,577.50
Cleared Transactions	
Checks and Payments - 6 items	-1,594.74
Deposits and Credits - 4 items	1,357.11
Total Cleared Transactions	-237.63
Cleared Balance	12,339.87
Uncleared Transactions	
Checks and Payments - 2 items	-250.00
Total Uncleared Transactions	-250.00
Register Balance as of 12/31/2021	12,089.87
New Transactions	
Checks and Payments - 12 items	-5,719.91
Deposits and Credits - 5 items	2,697.00
Total New Transactions	-3,022.91
Ending Balance	9,066.96

Ferndale Elementary School Athletic Account
Reconciliation Detail - 12-31-21
 Checking, Period Ending 12/31/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						12,577.50
Cleared Transactions						
Checks and Payments - 6 items						
Check	10/11/2021	212	Trinity Preparatory Ac...	X	-125.00	-125.00
Check	12/02/2021	221	Zane Middle School	X	-150.00	-275.00
General Journal	12/06/2021	221	Weaverville Victoria...	X	-756.00	-1,031.00
General Journal	12/28/2021	222	US Chef's Store	X	-43.74	-1,074.74
General Journal	12/29/2021	223	Tractor Supply	X	-410.76	-1,485.50
General Journal	12/29/2021	22	Mantova's Two Stre...	X	-109.24	-1,594.74
Total Checks and Payments					-1,594.74	-1,594.74
Deposits and Credits - 4 items						
Deposit	12/03/2021			X	50.00	50.00
Deposit	12/15/2021			X	907.00	957.00
Deposit	12/17/2021			X	400.00	1,357.00
Deposit	12/31/2021			X	0.11	1,357.11
Total Deposits and Credits					1,357.11	1,357.11
Total Cleared Transactions					-237.63	-237.63
Cleared Balance					-237.63	12,339.87
Uncleared Transactions						
Checks and Payments - 2 items						
Check	11/02/2021	219	Hydesville Elementa...		-125.00	-125.00
Check	12/17/2021	222	Rio Dell Elementary ...		-125.00	-250.00
Total Checks and Payments					-250.00	-250.00
Total Uncleared Transactions					-250.00	-250.00
Register Balance as of 12/31/2021					-487.63	12,089.87
New Transactions						
Checks and Payments - 12 items						
Check	01/04/2022	223	Tri Counties Bank		-1,220.00	-1,220.00
Check	01/04/2022	224	Jennie Titus		-982.39	-2,202.39
General Journal	01/08/2022	225	Mantova's Two Stre...		-109.24	-2,311.63
Check	01/12/2022	225	Tri Counties Bank		-480.00	-2,791.63
Check	01/14/2022	226	Weaverville Element...		-125.00	-2,916.63
General Journal	01/24/2022	226	Weaverville Victoria...		-858.88	-3,775.51
Check	01/25/2022	227	Tri Counties Bank		-960.00	-4,735.51
General Journal	01/27/2022	228	Electro-Mech		-71.00	-4,806.51
General Journal	01/27/2022	227	Lotus Mountain		-43.40	-4,849.91
Check	02/10/2022	228	Tri Counties Bank		-560.00	-5,409.91
Check	02/10/2022	229	Fortuna Middle School		-150.00	-5,559.91
Check	02/15/2022	230	Tri Counties Bank		-160.00	-5,719.91
Total Checks and Payments					-5,719.91	-5,719.91
Deposits and Credits - 5 items						
Deposit	01/04/2022				400.00	400.00
Deposit	01/18/2022				80.00	480.00
Deposit	01/18/2022				125.00	605.00
Deposit	01/18/2022				1,842.00	2,447.00
Deposit	01/21/2022				250.00	2,697.00
Total Deposits and Credits					2,697.00	2,697.00
Total New Transactions					-3,022.91	-3,022.91
Ending Balance					-3,510.54	9,066.96

Ferndale Elementary School Athletic Account

Profit & Loss - 12-31-21

July through December 2021

	<u>Jul - Dec 21</u>
Income	
Donation Income	4,850.00
Other Types of Income	
Miscellaneous Revenue	0.46
Other Types of Income - Other	7,525.00
Total Other Types of Income	<u>7,525.46</u>
Total Income	<u>12,375.46</u>
Gross Profit	12,375.46
Expense	
Donation Expense	900.00
Facilities and Equipment	986.49
Other Types of Expenses	5,429.92
Total Expense	<u>7,316.41</u>
Net Income	<u><u>5,059.05</u></u>

3:27 PM
03/02/22

Ferndale Elementary School Athletic Account
Check Detail - 12-31-21
December 2021

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	221	12/02/2021	Zane Middle School	7th/8th Girls' Basketball Tour. Fee	Checking		-150.00
				7th/8th Girls' Basketball Tour. Fee	Other Types of Expe...	-150.00	150.00
TOTAL						-150.00	150.00
Check	222	12/17/2021	Rio Dell Elementary...	6th Boys' BB Tour. Fee	Checking		-125.00
				6th Boys' BB Tour. Fee	Other Types of Expe...	-125.00	125.00
TOTAL						-125.00	125.00




ADDRESS SERVICE REQUESTED

>021235 6530432 0002 093528 10Z 87

COUNTY OF HUMBOLDT
 FERNDALE UNIFIED SCHOOL DISTRI
 ATHLETIC
 164 SHAW AVE
 FERNDALE CA 95536-9781

02259495
 MSP 69

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Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Small Business Interest Chkg	551036467	\$12,339.87

Small Business Interest Chkg-551036467

Account Summary

Date	Description	Amount
12/01/2021	Beginning Balance	\$12,577.50
	4 Credit(s) This Period	\$1,357.11
	6 Debit(s) This Period	\$1,594.74
12/31/2021	Ending Balance	\$12,339.87

Interest Summary

Description	Amount
Interest Earned From 12/01/2021 Through 12/31/2021	
Annual Percentage Yield Earned	0.01%
Days in Statement Cycle	31
Interest and/or Reward Paid	\$0.11
Interest Paid this Statement Cycle	\$0.11
Interest Paid Year-to-Date	\$0.93

Deposits

Date	Description	Amount
12/03/2021	DEPOSIT	\$50.00
12/15/2021	DEPOSIT	\$907.00
12/17/2021	DEPOSIT	\$400.00

Other Credits

Date	Description	Amount
12/31/2021	INT PMT SYS-GEN	\$0.11



Small Business Interest Chkg-551036467 (continued)
Electronic Debits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
12/06/2021	POS PUR 3136 WEAVERVILL WEAVERVILLE VICTORI WEAVERVILLE CA	\$756.00
12/28/2021	POS PUR 3136 SMART FOOD 6700 N HIGHWAY 101 EUREKA CA	\$43.74
12/29/2021	POS PUR 3136 MANTOVA'S MANTOVA'S TWO STREE EUREKA CA	\$109.24
12/29/2021	POS PUR 3136 TRACTOR SU 1000 RIVER RANCH FORTUNA CA	\$410.76

Checks Cleared

<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>
212	12/07/2021	\$125.00	221*	12/15/2021	\$150.00

* Indicates skipped check number

1:49 PM

03/03/22

Ferndale Elementary School Athletic Account
Reconciliation Summary - 1-31-22
Checking, Period Ending 01/31/2022

	<u>Jan 31, 22</u>
Beginning Balance	12,339.87
Cleared Transactions	
Checks and Payments - 7 items	-4,615.67
Deposits and Credits - 7 items	2,806.33
Total Cleared Transactions	<u>-1,809.34</u>
Cleared Balance	<u>10,530.53</u>
Uncleared Transactions	
Checks and Payments - 3 items	-375.00
Total Uncleared Transactions	<u>-375.00</u>
Register Balance as of 01/31/2022	<u>10,155.53</u>
New Transactions	
Checks and Payments - 3 items	-870.00
Total New Transactions	<u>-870.00</u>
Ending Balance	<u>9,285.53</u>

Ferndale Elementary School Athletic Account
Reconciliation Detail - 1-31-22
Checking, Period Ending 01/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						12,339.87
Cleared Transactions						
Checks and Payments - 7 items						
Check	01/04/2022	223	Tri Counties Bank	X	-1,220.00	-1,220.00
Check	01/04/2022	224	Jennie Titus	X	-982.39	-2,202.39
Check	01/12/2022	225	Tri Counties Bank	X	-480.00	-2,682.39
General Journal	01/24/2022	226	Weaverville Victoria...	X	-858.88	-3,541.27
Check	01/25/2022	227	Tri Counties Bank	X	-960.00	-4,501.27
General Journal	01/27/2022	228	Electro-Mech	X	-71.00	-4,572.27
General Journal	01/27/2022	227	Lotus Mountain	X	-43.40	-4,615.67
Total Checks and Payments					-4,615.67	-4,615.67
Deposits and Credits - 7 items						
Deposit	01/04/2022			X	400.00	400.00
General Journal	01/06/2022	225	Mantova's Two Stre...	X	109.24	509.24
Deposit	01/18/2022			X	80.00	589.24
Deposit	01/18/2022			X	125.00	714.24
Deposit	01/18/2022			X	1,842.00	2,556.24
Deposit	01/21/2022			X	250.00	2,806.24
Deposit	01/31/2022			X	0.09	2,806.33
Total Deposits and Credits					2,806.33	2,806.33
Total Cleared Transactions					-1,809.34	-1,809.34
Cleared Balance					-1,809.34	10,530.53
Uncleared Transactions						
Checks and Payments - 3 items						
Check	11/02/2021	219	Hydesville Elementa...		-125.00	-125.00
Check	12/17/2021	222	Rio Dell Elementary ...		-125.00	-250.00
Check	01/14/2022	226	Weaverville Element...		-125.00	-375.00
Total Checks and Payments					-375.00	-375.00
Total Uncleared Transactions					-375.00	-375.00
Register Balance as of 01/31/2022					-2,184.34	10,155.53
New Transactions						
Checks and Payments - 3 items						
Check	02/10/2022	228	Tri Counties Bank		-560.00	-560.00
Check	02/10/2022	229	Fortuna Middle School		-150.00	-710.00
Check	02/15/2022	230	Tri Counties Bank		-160.00	-870.00
Total Checks and Payments					-870.00	-870.00
Total New Transactions					-870.00	-870.00
Ending Balance					-3,054.34	9,285.53

Ferndale Elementary School Athletic Account

Profit & Loss - 1-31-22

July 2021 through January 2022

	<u>Jul '21 - Jan 22</u>
Income	
Donation Income	5,500.00
Other Types of Income	
Miscellaneous Revenue	0.55
Other Types of Income - Other	<u>9,572.00</u>
Total Other Types of Income	<u>9,572.55</u>
Total Income	<u>15,072.55</u>
Gross Profit	15,072.55
Expense	
Donation Expense	1,800.00
Facilities and Equipment	948.25
Other Types of Expenses	<u>9,199.59</u>
Total Expense	<u>11,947.84</u>
Net Income	<u><u>3,124.71</u></u>

Ferndale Elementary School Athletic Account
Check Detail - 1-31-22

January 2022

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	223	01/04/2022	Tri Counties Bank	Boys' BB Ref. Cash	Checking		-1,220.00
				Boys' BB Ref. Cash	Other Types of Exp...	-320.00	320.00
				Boys' BB Tour. Ref. Cash	Donation Expense	-900.00	900.00
TOTAL						-1,220.00	1,220.00
Check	224	01/04/2022	Jennie Titus	Reim. BB Snack Bar Items - Popcorn, Soda, Teri...	Checking		-982.39
				Reim. BB Snack Bar Items - Popcorn, Soda, Teri/Pe...	Other Types of Exp...	-982.39	982.39
TOTAL						-982.39	982.39
Check	225	01/12/2022	Tri Counties Bank	Boys' BB Ref. Cash/Deposit \$80.00 Used for Refs...	Checking		-480.00
				Boys' BB Ref. Cash/Deposit \$80.00 used for Refs. fr...	Other Types of Exp...	-480.00	480.00
TOTAL						-480.00	480.00
Check	226	01/14/2022	Weaverville Eleme...	8th Boys' BB Tour. Fee	Checking		-125.00
				8th Boys' BB Tour. Fee	Other Types of Exp...	-125.00	125.00
TOTAL						-125.00	125.00
Check	227	01/25/2022	Tri Counties Bank	Boys' BB Ref. Cash	Checking		-960.00
				Boys' BB Ref. Cash	Other Types of Exp...	-960.00	960.00
TOTAL						-960.00	960.00




ADDRESS SERVICE REQUESTED

>008596 6891383 0001 093528 10Z 87

0002023
R301

COUNTY OF HUMBOLDT
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ATHLETIC
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FERNDALE CA 95536-9781

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For more details, visit TriCountiesBank.com/creditcards/business.



Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Small Business Interest Chkg	551036467	\$10,530.53

Small Business Interest Chkg-551036467

Account Summary			Interest Summary	
Date	Description	Amount	Description	Amount
01/01/2022	Beginning Balance	\$12,339.87	Interest Earned From 01/01/2022 Through 01/31/2022	
	7 Credit(s) This Period	\$2,806.33	Annual Percentage Yield Earned	0.01%
	7 Debit(s) This Period	\$4,615.67	Days in Statement Cycle	31
01/31/2022	Ending Balance	\$10,530.53	Interest and/or Reward Paid	\$0.09
			Interest Paid this Statement Cycle	\$0.09
			Interest Paid Year-to-Date	\$0.09

Deposits		
Date	Description	Amount
01/04/2022	DEPOSIT	\$400.00
01/18/2022	DEPOSIT	\$1,842.00
01/18/2022	DEPOSIT	\$125.00
01/18/2022	DEPOSIT	\$80.00
01/21/2022	DEPOSIT	\$250.00



Small Business Interest Chkg-551036467 (continued)
Other Credits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/06/2022	DDA VCH 3136 MANTOVA'S MANTOVA'S TWO STREE EUREKA CA	\$109.24
01/31/2022	INT PMT SYS-GEN	\$0.09

Electronic Debits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01/24/2022	POS PUR 3136 WEAVERVILL WEAVERVILLE VICTORI WEAVERVILLE CA	\$858.88
01/27/2022	POS PUR 3136 LOTUS MTN LOTUS MTN FORTUNA CA	\$43.40
01/27/2022	POS PUR 3136 ELECTRO-ME ELECTRO-MECH SCOREB 478-8643366 GA	\$71.00

Checks Cleared

<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>
223	01/04/2022	\$1,220.00	225	01/18/2022	\$480.00
224	01/05/2022	\$982.39	227*	01/25/2022	\$960.00

* Indicates skipped check number

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.4

DATE: March 9, 2022

SUBJECT:

Personnel Activity Report

DEPARTMENT/PROGRAM:

Administration/Personnel

ACTION REQUESTED:

Approve Personnel Activity Report

PREVIOUS STAFF/BOARD ACTION:

Board receives a report when there is any personnel activity.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Attached is a list of personnel activity.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

FERNDALE UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT
March 2, 2022

CURRENT VACANCIES – 2021-2022 SCHOOL YEAR

CERTIFICATED PERSONNEL

FES School Counselor - 0.80 FTE

CLASSIFIED PERSONNEL

FHS Special Circumstance Inclusion Aide
FHS Instructional Aide – Middle Grades

COACHING PERSONNEL

TBD

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.5

DATE: March 9, 2022

SUBJECT:

District Volunteers

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

Approve request for individual(s) to serve as a volunteer.

PREVIOUS STAFF/BOARD ACTION:

Board approves District volunteers on a routine basis.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Routine approval

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Jeff Landry, Principal

Beth Anderson, Superintendent/Principal

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.6

DATE: March 9, 2022

SUBJECT:

Confirmation of Selection of Auditor Services for 2021-2022 audit

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Approve the services of David L. Moonie & Co. to conduct District audit for fiscal year 2021-2022, 2022-2023 and 2023-2024.

PREVIOUS STAFF/BOARD ACTION:

The Board previously entered into a three-year agreement with David L. Moonie & Co. to conduct District audits for fiscal years 2018-2019, 2019-2020, and 2020-2021.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

In order to comply with Education Code Section (E.C.) 41020(b)(3), local educational agencies (LEAs) must select their independent auditors and file with the County Superintendent of Schools.

E.C. 41020(f)(2) provides guidelines as to the length of time an audit firm and/or audit partner can perform the audit for an LEA. The firm and/or audit partner must be rotated at least every six years. The District will be required to either change to another firm or audit partner within the same firm at the end of this three-year contract.

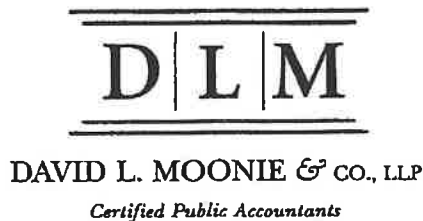
FISCAL IMPLICATIONS:

David L. Moonie & Co. has submitted a proposal to conduct the District audit for a fee of \$18,000.

CONTACT PERSON(S):

Denise Grinsell, Business Manager
Beth Anderson, Superintendent/Principal

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



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

February 28, 2022

Beth Anderson, District Superintendent
Ferndale Unified School District
1231 Main Street
Ferndale, California 95536-9416

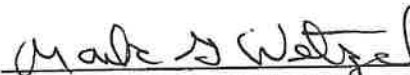
Dear Ms. Anderson:

Thank you for the opportunity to submit our proposal to serve the Ferndale Unified School District (the District). In accordance with your request, we are pleased to submit our proposal for the annual audit of the June 30, 2022 financial statements with an alternative option to audit fiscal years ending June 30, 2023 and 2024.

We enclose one copy of our proposal for the annual audit. Our proposed maximum fee for these services is located on page 13 of the proposal.

We look forward to being of service to the District. Please be assured that we are happy to meet with you to discuss this proposal and answer any questions you may have.

Very truly yours,


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

S:\Schools\Audit Proposals\June 2022\Ferndale Audit Proposal 2022-24.doc

FERNDALE UNIFIED SCHOOL DISTRICT

AUDIT PROPOSAL

DAVID L. MOONIE & CO., LLP

**325 Second Street, Suite 301
Eureka, California 95501
(707) 442-1737**

**900 G Street, Suite 103
Arcata, California 95521
(707) 822-3338**

Submitted on February 28, 2022 By Mark G. Wetzel, CPA

**For The Fiscal Year Ending June 30, 2022
With Alternative Option of Two Fiscal Years
Ending June 30, 2023 and 2024**

FERNDALE UNIFIED SCHOOL DISTRICT
AUDIT PROPOSAL - TABLE OF CONTENTS

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

FERNDALE UNIFIED SCHOOL DISTRICT

INTRODUCTION

David L. Moonie & Co., LLP, C.P.A.s is a local accounting firm with an office in Eureka and Arcata, with eight professional staff members, including five partners who are all C.P.A.'s. We have a general accounting practice and we offer a full range of accounting, tax, auditing, and management services to our clients. We have been providing professional accounting services to the Humboldt County area for over 80 years.

Our firm has been committed to performing governmental audits for over 80 years, and we have extensive experience in school district audits. Our knowledge and experience with many of the local school districts will allow us to plan and perform your District's audit in an efficient and effective manner.

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

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS

We propose to audit all of the books, records, funds and other financial documents and information of the Ferndale Unified School District (the District), for the fiscal year ended June 30, 2022. The primary purpose of the audit is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operation, and changes in financial position of the various funds of the District in conformity with generally accepted accounting principles.

The audit shall be made in accordance with generally accepted auditing standards as promulgated by the AICPA, generally accepted government auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Government Auditing Standards, the standards described in the AICPA Industry Audit Guide, Audits of State and Local Governmental Units, (revised), the Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board, and the Guide For Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting issued by the State Education Audit Appeals Panel. The audit will be made in accordance with the requirements established by Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

It is further understood that the audit shall be performed in accordance with the requirements of Education Code Sections 41020, 41020.2 and 41020.3 and shall include all funds of the District including the student body accounts, and any other funds and accounts under the control or jurisdiction of the District.

As a result of the audit, we shall supply the District with the required number of reports according to your specifications. The form and content of the reports shall be in conformity with governmental reporting standards, and with the audit guide and amendments issued by the State Education Audit Appeals Panel.

As a result of the audit, we shall supply the District with management comments setting forth findings and recommendations for improvement. The findings and recommendations will be contained in the supplemental section of the audit report. We will also report on the status of the prior year's findings and recommendations.

We will also be available to present our audit report and management letter to the Board at one of its regularly scheduled meetings.

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

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS - CONTINUED

We will use a variety of audit methods and techniques to gather sufficient evidential data to support our opinion.

Sampling

Sampling is used in many areas of the audit. For example, we will use sampling in our tests of controls, substantive tests of details of balance sheet accounts and transactions, and tests of compliance with laws and regulations.

Our firm will make use of the District's data files to sort and analyze transactions and to select stratified samples. We use this technique so that we can optimize the items selected in our samples in order to cover a greater percentage of transactions.

Besides sampling, we use the downloaded information for account analysis and analytical review.

Analytical Procedures

Our audit plans include the use of analytical procedures as required by generally accepted auditing standards.

We use analytical procedures during the planning stage of audits to help us improve our understanding of the governmental unit's operations and to identify areas of audit risk. An example of this type of analytical procedure is the comparison of the current year activity to expected amounts based on prior year trends.

In addition to our preliminary analytical review, we also use analytical procedures as substantive tests. Comparisons are based on a predictive total for a transaction class or account balance (e.g., total assessed value times current tax rate compared to property taxes billed). Depending on the results of any substantive analytical procedure, we may perform additional audit procedures.

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

FERNDALE UNIFIED SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS - CONTINUED

Understanding Internal Control

The evaluation of the District's internal controls is the central link in the planning process and is required by generally accepted auditing standards. We use a variety of methods to gain an understanding of an entity's internal control structure.

We make inquiries of appropriate management, supervisory, and staff personnel. We inspect documents and records. We observe activities and operations. We require the completion of an internal control questionnaire.

From the results of these methods, we prepare narratives and/or flowcharts documenting our understanding of an entity's internal control structure for all material classes of transactions.

Once we understand an entity's internal control structure, we prepare samples to test whether or not the entity's internal control system is working as prescribed and documented.

Determining Compliance with Laws, Regulations, Contracts and Grants

There are a variety of factors we consider when we are determining which laws, regulations, contracts and grants we will test:

- Whether review is mandated by federal or state government, such as the Uniform Guidance.
- Results of compliance audits performed by regulatory agencies.
- Review of correspondence by regulatory agencies regarding deficiencies or other problem areas.
- The newness of a program (generally new programs have more problems to work out).
- Specific requests by management to review certain program(s).

Approach Taken in Selecting Audit Samples for Compliance Testing

Typically, for each program selected for review, we select a reasonable sample of items on which we make tests for compliance. This may or may not be a random sample. We may judgmentally select items for testing. Based on the results of this testing, our audit procedures may be expanded.

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

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S STATEMENT OF INDEPENDENCE

Generally accepted auditing standards require that the auditor be independent of the entity subject to audit. Our firm and our employees are independent to the District.

An auditor must have independence of mind (a state of mind that permits the performance of an audit without being affected by influences that compromise professional judgment), and maintain independence in appearance (the absence of circumstances that would cause a reasonable person to conclude that the integrity, objectivity, or professional skepticism of an audit organization or audit team member had been compromised).

We are independent, and our mental attitude will allow us to act with integrity and objectivity. We are bound by our personal and professional ethics and standards to withdraw from any audit engagement in which we are not independent in fact or appearance.

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

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S SYSTEM OF QUALITY CONTROL

All partners and professional staff members of David L. Moonie & Co., LLP attend a minimum of eighty hours of continuing education every two years.

David L. Moonie & Co., LLP has been conducting audits for many years and the quality of our work meets the high standards established by the accounting profession. The firm is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program which requires that our firm have an external quality control review at least once every three years. A copy of the report of our most recent external quality control review is included and can be found on page 7.

We strive to maintain high standards and quality through continuing education, in-house training, and our library resources and current publications and journals. The quality of our work is maintained through our quality control procedures which include proper planning and supervising, preliminary and final review of all work performed, and our genuine concern for the people and public we serve.

We have pride in our work and in our profession.

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



Report on the Firm's System of Quality Control

To David L. Moonie & Co., LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. David L. Moonie & Co., LLP has received a peer review rating of *pass*.

Spalding & Handley, Inc.

September 25, 2020

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING

Our firm has been auditing governmental entities for over eighty years. For the fiscal year ended June 30, 2021, David L. Moonie & Co., LLP audited twenty-eight governmental entities, including twenty-seven school districts and charter schools, and had over 3,000 direct staff hours on governmental audits.

We are familiar with your school district's records and procedures. This allows us to complete our audit fieldwork more efficiently, with as little disruption of your staffs' normal routines as possible.

As you can see, the governmental audit is not something new to David L. Moonie & Co., LLP. We have made a commitment to perform governmental audits because we feel it is vital to the proper fiscal management of public funds.

In prior years the State Controller's Office reviewed our reports and related working papers on selected school district audits and determined that they met professional standards and complied with the Single Audit Act and the requirements of school audit guidelines. As part of the AICPA's peer review program, our outside peer reviewer has regularly selected various school district reports and work papers and determined that they met all professional standards.

In addition to our personnel's experience, we have other available resources. We work with the Humboldt County Office of Education's Information Services Department to obtain transaction data for Humboldt County school districts. With this data, we have been able to focus on specific audit areas thereby increasing audit coverage and at the same time increasing audit efficiency. Since we have several years of prior data available, comparison of current year amounts to prior year averages allows us to perform thorough analytic review.

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

FERNDALE UNIFIED SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING - CONTINUED

Current and prior governmental clients and audits performed by our firm are as follows:

- ◆ Bridgeville School District
 - ◆ Cuddeback School District
 - ◆ Cutten School District
 - ◆ Ferndale Unified School District
 - ◆ Fieldbrook School District
 - ◆ Fortuna Elementary School District
 - ◆ Fortuna Union High School District
 - ◆ Freshwater School District
 - ◆ Garfield School District
 - ◆ Greenpoint School District
 - ◆ Hydesville School District
 - ◆ Jacoby Creek School District
 - ◆ Kneeland School District
 - ◆ Laurel Tree Charter School
 - ◆ Loleta Union School District
 - ◆ Maple Creek School District
 - ◆ Mattole Unified School District
 - ◆ Northern United-Humboldt Charter School
 - ◆ Northern United-Siskiyou Charter School
 - ◆ Orick School District
 - ◆ Pacific Union School District
 - ◆ Pacific View Charter School
 - ◆ Redwood Preparatory Charter School
 - ◆ Rio Dell School District
 - ◆ Scotia Union School District
 - ◆ South Bay School District
 - ◆ Uncharted Shores Academy
 - ◆ Redwood Region Economic Development Council
 - ◆ Humboldt Children and Families Commission
 - ◆ Humboldt County Superintendent of Schools
-
- ◆ Current ongoing engagements

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

FERNDALE UNIFIED SCHOOL DISTRICT

EXPERIENCE OF PARTNERS AND AUDIT STAFF

Audit partners and staff in charge of audits are rotated periodically to comply with Education Code Section 41020(f), which requires audit partner rotation after six consecutive years of auditing the same Local Education Agency. Our firm has a detailed tracking process to ensure compliance with Education Code Section 41020(f).

For the June 30, 2022 audit, we anticipate that the audit partner will be Mark Wetzel, CPA. Mark is a partner in the firm and has 36 years of school district auditing experience, working on over 300 school district audits and numerous other governmental audits. Mark also has extensive experience performing not-for-profit organization audits.

We anticipate that Ken Stringer, CPA will be involved in the audit review process. Ken is a partner in the firm, and has seventeen years of school district audit experience. Ken has been involved in over 250 school district audits.

Lindsey Grossman, CPA will be available if needed for the audit. Lindsey has thirteen years of school district audit experience and has been in charge of approximately forty school district audits and numerous other governmental as well as not-for-profit organization audits.

Matthew Hague, CPA, will also be available to work on the audit. Matt is a partner in the firm and has fourteen years of school district auditing experience, working on over 130 school district audits and numerous other governmental audits.

Other staff may be assigned as needed. It is our firm's policy that any staff with less than two years experience is supervised directly by an experienced auditor during the audit fieldwork process.

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

FERNDALE UNIFIED SCHOOL DISTRICT

PROFESSIONAL EDUCATION OF THE FIRM'S PERSONNEL

Our firm requires all members of our professional staff to have a four year college degree, and we encourage advanced college or university study. All licensed accountants on our staff have passed the Uniform C.P.A. Examination (the same for all states) and have met the experience requirements of the American Institute of Certified Public Accountants for certification. All licensed accountants on our staff have a valid California license to practice accounting. The partners and professional staff members attend a minimum of eighty hours of continuing education every two years in the areas of governmental accounting, auditing and generally accepted accounting principles. Each year all staff and partners working on school district audits attend the annual school district auditing conference sponsored by the California Society of CPA's.

Following is a summary of the relevant continuing education and professional development attended by partners and staff in the last year:

- Annual School District Audit Conference
- Annual Governmental Accounting & Auditing Update
- Annual Auditing Standards Update
- Risk-Based Auditing Standards Update
- Uniform Guidance Updates
- Audit Planning
- Fraud Issues
- Ethics

In addition to the courses listed above, we maintain an online library that includes numerous resources and reference material relating to governmental auditing, including all governmental accounting and auditing standards, GAO Publications, illustrative aids and other authoritative literature.

Our current year plans for professional development include the Annual School District Audit Conference, Accounting and Auditing Update and Governmental Accounting and Auditing Update Conferences.

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

FERNDALE UNIFIED SCHOOL DISTRICT

MAXIMUM FEES AND SCHEDULE OF RATES

Our maximum fees for the audits of the financial statements for the three years ending June 30, 2022, 2023 and 2024 will be as follows:

	<u>Fiscal Year Ending June 30,</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
All Funds Audit, if District is not subject to the Single Audit Act (federal expenditures less than \$750,000)	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
All Funds Audit, if District is subject to the Single Audit Act (federal expenditures over \$750,000)	<u>\$19,500</u>	<u>\$19,500</u>	<u>\$19,500</u>

Due to Covid-19 federal funding, it is anticipated that the District's federal revenues and related expenditures will exceed \$750,000 in the year ending June 30, 2022, and therefore the District will be subject to provisions of the federal Single Audit Act. The Single Audit Act requires additional audit procedures, and therefore the audit fee is higher for years in which the District is subject to the Single Audit Act. It is uncertain whether the District will be subject to the Single Audit Act in future years, therefore our proposed maximum audit fees above include proposed fees for audits with and without the Single Audit.

The June 30, 2022 base audit fee represents a \$1,500 increase over the prior year audit fee. Please note that the prior year fee had not increased since June 30, 2019. The increase is partially due to general cost of living increases, but also to changes in accounting and auditing standards and continued changes in State program audit requirements. Please also note that there are no further scheduled increases in the audit fee for the entire three-year period of this proposal.

Our fee to perform the annual audit of the District is computed at our standard hourly rate. Our standard hourly rates range from \$95 per hour, for a staff accountant, to \$200 per hour for a partner. The rates that will be used in this proposal by staff position are as follows:

	<u>Per Hour</u>
Clerical and support staff (Non-CPA)	\$40
Staff accountants, Non-CPA	\$95
Staff accountants, CPA	\$100
Senior accountants (CPA)	\$120
Audit partner (CPA)	\$200

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

FERNDALÉ UNIFIED SCHOOL DISTRICT

MAXIMUM FEES AND SCHEDULE OF RATES - CONTINUED

The maximum fees shown above are based on the District's existing accounts and the District's ability to provide us with the information in a timely manner. We need to have available to us all accounts, records, minutes, contracts, attendance records, federal and state program reports, student body and cafeteria funds, detailed listings of accounts receivables and accounts payables, and reconciled bank accounts. In addition to the above items, we expect all normal year end close-out procedures to be completed by the District's personnel, including cash reconciliations with the County Treasurer and Auditor's Office. If we are required to reconstruct records or to extend our audit to complete normal year end procedures and generate routine financial information, then any such additional work would be billed at our standard billing rates.

In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that the auditors will perform such extended verification for such additional fees as are required to compensate auditors at their standard hourly rates. It is understood that before undertaking such extended verification, auditors shall supply the Governing Board with all reasonably ascertainable facts disclosing the circumstances justifying the extended verification, together with an estimate of the additional cost thereof.

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

FERNDALE UNIFIED SCHOOL DISTRICT

SCHEDULE OF HOURS PLANNED FOR EACH PHASE OF THE AUDIT

We propose the following time budget for our audit.

<u>Audit Phase</u>	<u>Estimated Hours</u>	<u>To Be Performed By</u>
1. Planning	20	AP/AM
2. Internal Control Understanding	10	AM
3. Analytical Review	5	AM
4. Audit Field Work	52	AM/SA
5. Federal and State Compliance	20	AM/SA
6. Report Writing and Preparation	20	AM/SA
7. Review Audit Working Papers	8	AP/AM
8. Supervision, Meetings with Administrative Personnel and Exit Conference	<u>5</u>	AP/AM
	<u>140</u>	

KEY:

- AP = Audit Partner
- AM = Audit Manager
- SA = Staff Accountant
- C = Clerical

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

FERNDALE UNIFIED SCHOOL DISTRICT

EDUCATION AND EXPERIENCE OF OUR FIRM'S STAFF

<u>Name</u>	<u>Year Certified</u>	<u>No. of Years Experience</u>	<u>Education</u>
<u>Partners</u>			
Mark G. Wetzel, CPA	1988	36	Humboldt State University, BS, 1982
Michael R. Cline, CPA	1994	33	University of Southern California, BS, 1989
Kenneth X. Stringer, CPA	1998	32	Georgetown University, BS/FS, 1989
Aaron Weiss, CPA	2007	17	University of Colorado, BS, 1995
Matthew Hague, CPA	2012	14	Humboldt State University, BS, 2004
<u>Staff:</u>			
Lindsey Grossman, CPA	2007	19	Humboldt State University, BS, 2003
Stephany Yang		0.5	Humboldt State University, MS, 2021
Gabriel Acosta Vaughn		0.5	Humboldt State University, BS, 2017

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

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 10.7

DATE: March 9, 2022

SUBJECT: Required annual update/review of School Safety Plans

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

Receive/Discuss/Approve current School Safety Plans

PREVIOUS STAFF/BOARD ACTION:

The District previously updated BP/AR 0450 Comprehensive Safety Plan with the assistance of CSBA in February of 2017. The Policy updated to clarify the district's responsibility to annually review comprehensive school safety plans.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Annual review and approval of School Safety Plan is required by BP/AR 0450. The School Site Council Team and district/site administration work to review and update safety plans annually.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Beth Anderson, Superintendent/Principal
Jeff Landry, Principal

The School Site Safety Plans are available at the Ferndale Unified School District office, 1231 Main Street., Ferndale, CA 95536.

There were no changes from last year's plans except staff name updates.

Ferndale Unified School District

SUPERINTENDENT'S INFORMATION FOR THE BOARD

AGENDA ITEM# 11.1

DATE: March 9, 2022

SUBJECT:

School Safety/District Operations

DEPARTMENT/PROGRAM:

Administration//District Operations

ACTION REQUESTED:

The board will routinely review Covid protection plans and protocols and update as needed.

PREVIOUS STAFF/BOARD ACTION:

The Board previously approved the School Site Specific Safety Plans in August of 2021 and reviewed protocols in September and October of 2021.

CONTACT PERSON(S):

Beth Anderson, Superintendent

Governors Newsom, Brown and Inslee Announce Updated Health Guidance

Published: Feb 28, 2022

SACRAMENTO – With declining case rates and hospitalizations across the West, California, Oregon and Washington are moving together to update their masking guidance. After 11:59 p.m. on March 11, California, Oregon and Washington will adopt new indoor mask policies and move from mask requirements to mask recommendations in schools.

State policies do not change federal requirements, which still include masks on public transit.

Statement from California Governor Gavin Newsom: “California continues to adjust our policies based on the latest data and science, applying what we’ve learned over the past two years to guide our response to the pandemic. Masks are an effective tool to minimize spread of the virus and future variants, especially when transmission rates are high. We cannot predict the future of the virus, but we are better prepared for it and will continue to take measures rooted in science to keep California moving forward.”

In California, starting March 1, masks will no longer be required for unvaccinated individuals, but will be strongly recommended for all individuals in most indoor settings. After March 11, in schools and child care facilities, masks will not be required but will be strongly recommended. Masks will still be required for everyone in high transmission settings like public transit, emergency shelters, health care settings, correctional facilities, homeless shelters and long-term care facilities. As always, local jurisdictions may have additional requirements beyond the state guidance.

Statement from Oregon Governor Kate Brown: “Two years ago today, we identified Oregon’s first case of COVID-19. As has been made clear time and again over the last two years, COVID-19 does not stop at state borders or county lines. On the West Coast, our communities and economies are linked. Together, as we continue to recover from the Omicron surge, we will build resiliency and prepare for the next variant and the next pandemic. As we learn to live with this virus, we must remain vigilant to protect each other and prevent disruption to our schools, businesses, and communities—with a focus on protecting our most vulnerable and the people and communities that have been disproportionately impacted by COVID-19.”

In Oregon, the Oregon Health Authority rules requiring masks in indoor public places and schools will be lifted after 11:59 p.m. on March 11. Other state and federal requirements, such as those for health care settings, public transit, and other specialized settings, will remain in place for a period of time.

Statement from Washington Governor Jay Inslee: “We’ve continued to monitor data from our state Department of Health, and have determined we are able to adjust the timing of our statewide mask requirement. While this represents another step forward for Washingtonians, we must still be mindful that many within our communities remain vulnerable. Many businesses and families will continue choosing to wear masks, because we’ve learned how effective they are at keeping one another safe. As we transition to this next phase, we will continue to move forward together carefully and cautiously.”

In Washington, indoor mask requirements will be lifted as of 11:59 p.m. on March 11. This new date does not change any other aspect of the updated mask requirements Inslee [announced last week](#). Masks will still be required in certain settings including health care, corrections facilities and long-term care facilities. The Washington State Department of Health will be issuing new guidance for K-12 schools next week so schools can prepare to implement updated safety protocols.

###



Ian P. Hoffman, MD, MPH
Humboldt County Health Officer
529 I Street, Eureka, CA 95501
phone: (707) 445-6200 | fax: (707) 445-6097

Date: 3.3.22
Subject: COVID-19 Update for Humboldt County Schools
Priority: For Immediate Release
Audience: Humboldt County School District Leaders

Updates:

- Effective after March 11th, 2022, universal masking in schools is ***strongly recommended***.
- Isolation and quarantine guidance from CDPH as outlined in the [HCOE flowchart](#) is ***strongly recommended***. Schools may choose close contact or group tracing models.
- School-based testing strategies are ***strongly recommended***.
- Public health reporting of COVID-19 exposures on campus are ***required by CDPH and Cal/OSHA***.
- Use of all available COVID-19 mitigation strategies will maximize in person instruction for our students.

As we continue to move on from this latest surge of COVID-19 cases attributed to the Omicron variant, Humboldt County Public Health will continue to respond to the changing pandemic with appropriate policy changes. [After March 11th, 2022, CDPH will move universal masking in schools from required to strongly recommended.](#) With less public health requirements in place, we will increasingly rely on our community to follow public health recommendations. The following document is meant to clarify what is still required in California schools by federal, state, and local public health, and what is now a recommendation.

What is required in California schools?

The remaining state requirement in schools is case reporting per [AB 86 \(2021\)](#) and [California Code Title 17, section 2500](#), whereby schools are required to report school-based COVID-19 exposures to the local public health department. The [Cal/OSHA Emergency Temporary Standards](#) (ETS) that apply to workplaces identify what is required of an employer during a COVID-19 exposure in that workplace surrounding notification, work exclusion (isolation and quarantine), masking, and testing for its workers. There are no county level requirements.

Why is reporting still required?

By removing known positive COVID-19 cases from the school/work environment during their infectious period we will reduce risk of spread in schools, allowing schools to remain open more days and each student to remain in the classroom for the fullest extent possible. This will continue to be important now that CDPH has moved requirements for isolation, quarantine and masking to strong recommendations.



DHHS Administration
phone: (707) 441-5400
fax: (707) 441-5412

Behavioral Health
phone: (707) 268-2990
fax: (707) 476-4049

Social Services
phone: (707) 476-4700
fax: (707) 441-2096

How does a school report an exposure in the school?

There are currently three ways to report a **known COVID-19 exposure in a school setting**. Remember, if no school setting exposure occurred, the school is not required to report cases to public health unless they are identified through on-site testing in which case all positive and negative test results are required to be reported through CDPH.

- 1) State offered reporting platforms: If the school is using a state sponsored lab reporting system such as [Primary](#) or [Color](#) for its on-site testing program, then those positive results will automatically route to the local health jurisdiction. **Please note that the person being tested must be registered in these systems for that reporting to occur.** All participants in your school-based testing program should register on those platforms to ensure proper reporting as is required by CDPH. Electronic, written, or verbal consent are all acceptable on these platforms. If reported this way no further reporting is necessary.
- 2) CDPH reporting platform for at-home tests: [CDPH has created a reporting platform for at-home test results of students and staff](#). We encourage all staff, students, and families to use this platform to report at-home test results, both positive and negative. These results then go to CDPH and the local health jurisdiction fulfilling the reporting requirement for the school. <https://my.primary.health/l/caschools>
- 3) SPOT Intake Form: If the above options are not available for the school setting exposure, then the school-based exposure to the positive should be reported via the [SPOT Intake Form](#). **Please note that SPOT Intake Form should not take the place of [Primary](#) or [Color](#) reporting, and does not need to be used when one of the above methods (#1 or #2) is used.** [SPOT Intake Form](#) will continue to be available for reporting.

What is strongly recommended in California schools?

[CDPH regulations for K-12 settings](#) will no longer require masks to be worn indoors in all school settings [after March 11th, but still strongly recommends that everyone continue to mask regardless of vaccination status.](#)

Why no more mask requirements?

Masks remain one of the most effective and simplest safety mitigation layers to prevent in-school transmission of COVID-19 infections and keep kids in schools. However, we must



recognize progress we have made during the pandemic and move towards more traditional public health functions of education and recommendations. It is rare for public health to utilize its public health authority to order the public to do something. It is much more common for public health to make recommendations and educate the public on those recommendations.

With wide availability of high quality masks and [data that supports high quality masks are effective at prevention of COVID-19 for individuals](#), Humboldt County Public Health supports the CDPH decision to move universal masking in schools from a statewide requirement to a strong recommendation. CDPH has created information on [getting the most out of masking](#). We continue to strongly encourage everyone to use a high-quality mask whenever possible.

All other mitigation strategies in schools continue to be recommendations from CDPH with the **intent that all students must have access to safe and full in-person instruction and to as much instructional time as possible**. Use of additional mitigation strategies to their fullest will ensure all students remain in the classroom to the maximum amount possible as we continue to move through the pandemic response. Such recommended mitigations measure should include to the best extent possible:

- Masking of everyone in a school setting,
- Exclusion of sick or positive individuals from the school environment,
- Contact tracing of those individuals who are close contacts to a sick or positive individual through close contact or [group tracing models](#) outlined in [CDPH K-12 guidance](#),
- [Offering school-based testing](#) to increase access to tests and ensure safety of the school environment.

We strongly encourage schools to continue the use of these tools to protect the classroom and help keep students in school and learning. [HCOE has created tools to assist in the use of isolation and quarantine based on CDPH recommendations](#).

Will these recommendations change again?

As the pandemic changes, policies in response to the pandemic should also be expected to change. As we have seen throughout the pandemic, CDC, CDPH and HCPH have changed requirements and recommendations as we learn more about each variant, the responses to vaccines and infections, and the tools we use to slow the spread of COVID-19. We expect that as the pandemic progresses updates to this guidance will be necessary to respond to new information. These changes have so far continued towards less restrictions and requirements and a closer return to normal. We suspect that as long as the trajectory of the pandemic continues to improve, more requirements will be relaxed, and current recommendations will become less strong or go away entirely.



Important weblinks embedded above:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2021-22-School-Year.aspx>

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Group-Tracing-Approach-to-Students-Exposed-to-COVID-19.aspx>

https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB86

<https://www.sfchcp.org/wp-content/uploads/2018/01/Title-17.2008-id319.pdf>

<https://www.dir.ca.gov/dosh/coronavirus/covid19faqs.html#workCases>

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Get-the-Most-out-of-Masking.aspx>

https://spot.cdph.ca.gov/s/IntakeForm?language=en_US

<https://primary.health/>

<https://www.color.com/cdph-site-setup>

<https://my.primary.health/l/caschools>

<https://hcoe.org/covid-19/>

<https://hcoe.org/wp-content/uploads/Responses-to-a-Positive-COVID-Test-in-School-3.0-FINAL.pdf>

<https://testing.covid19.ca.gov/get-started/>

<https://www.cdc.gov/mmwr/volumes/71/wr/mm7106e1.htm>



Ferndale Unified School District

SUPERINTENDENT'S INFORMATION FOR THE BOARD

AGENDA ITEM# 11.2

DATE: March 9, 2022

SUBJECT:

School Board Handbook

DEPARTMENT/PROGRAM:

Administration

ACTION REQUESTED:

The School Board has requested standing agenda item be the discussion/review of the Board of Governance Handbook.

CONTACT PERSON(S):

Danella Barnes-Penman, School Board President

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 11.3

DATE: March 9, 2022

SUBJECT:

Certification of 2021-2022 Second Interim Report, Criteria and Standards

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Approve a positive certification of the 2021-2022 Second Interim Report, Criteria and Standards

PREVIOUS STAFF/BOARD ACTION:

The Board approved the First Interim at the December 8, 2021 board meeting. The Second Interim represents any budget revisions by the Business Manager. The current budget has been submitted to the Humboldt County Office of Education and they have certified that the Second Interim adheres to state standards. They also concur with a Positive Certification.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

District Boards are required to certify a Second Interim Report as Positive, Qualified, or Negative by March 2021. Both the District and the Humboldt COE are in concurrence that this Second Interim Report qualifies for a Positive Certification rating. This Certification implies the District is able to meet its obligations.

FISCAL IMPLICATIONS:

None

CONTACT PERSON(S):

Beth Anderson, Superintendent/Principal
Denise Grinsell, Business Manager

FERNDALDE UNIFIED SCHOOL DISTRICT
 ALL FUNDS
 SECOND INTERIM WORKING BUDGET
 FISCAL YEAR 2021-22

2/25/2022

	General Fund/TRANS		General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Capital Facilities	Total All Funds
	Unrestricted	Restricted		Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund		
A. REVENUES											
Local Control Funding Formula	\$ 5,541,260	\$	\$ 5,541,260	\$	\$	\$	\$	\$	\$	\$	\$ 5,541,260
Federal Sources	477	1,491,740	1,492,217	35,792							1,528,009
Other State Sources	93,310	1,220,439	1,313,749	71,130							1,384,879
Other Local Sources	41,764	223,264	265,028	23,075	3,000			160	750	4	292,017
Total Revenue	5,676,811	2,935,443	8,612,254	129,997	3,000			160	750	4	8,746,165
B. EXPENDITURES											
Certificated Salaries	2,285,422	323,254	2,608,676								2,608,676
Classified Salaries	403,631	359,858	763,489	47,234							810,723
Employee Benefits	1,208,338	564,244	1,772,582	22,717							1,795,299
Supplies	229,854	619,530	849,384	124,636							974,020
Services & Other Operating	701,499	2,219,663	2,921,162	2,633							2,923,795
Capital Outlay											
Other Outgo	51,691	60,283	111,974								111,974
Support Costs	(2,500)	2,500									
Total Expenditures	4,877,935	4,149,332	9,027,267	197,220							9,224,487
C. EXCESS REVENUES (EXPENDITURES)	798,876	(1,213,889)	(415,013)	(67,223)	3,000			160	750	4	(478,322)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				65,000							65,000
Interfund Transfers Out	(65,000)		(65,000)								(65,000)
Other Sources											
Other Uses											
Contributions	(700,332)	700,332									
Total Other Sources (Uses)	(765,332)	700,332	(65,000)	65,000							
E. FUND BALANCE INCREASE (DECREASE)	33,544	(513,557)	(480,013)	(2,223)	3,000			160	750	4	(478,322)
F. ADJUSTED BEGINNING BALANCE	2,216,996	610,841	2,827,938	37,523	534,901	138,391		18,640	84,066	1,755	3,643,213
G. ENDING BALANCE	\$ 2,250,540	\$ 97,384	\$ 2,347,925	\$ 35,300	\$ 537,901	\$ 138,391		\$ 18,800	\$ 84,816	\$ 1,759	\$ 3,164,891

Total General Fund Expenditures, Transfers out and Uses \$9,092,267
 Recommended Minimum Reserve Calculation at 4%: \$363,691
 Budgeted Reserve Level: 29.58%

District Reserve of 29.58% includes:
 General Fund Designated for Economic Uncertainty: \$ 2,151,627
 Special Reserve Fund Ending Balance: \$ 537,901
 TOTAL: \$ 2,689,528

MULTI-YEAR BUDGET PROJECTION

2/25/2022											
FERNDALDE UNIFIED SCHOOL DISTRICT											
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION											
FISCAL YEAR 2022-23											
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
				Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 5,618,081	\$	\$ 5,618,081	\$	\$	\$	\$	\$	\$	\$	\$ 5,618,081
Federal Sources	477	671,918	672,395	35,792							708,187
Other State Sources	93,310	725,190	818,500	71,130							889,630
Other Local Sources	41,764	223,264	265,028	23,075	3,000			160	750	4	292,017
Total Revenue	5,753,632	1,620,372	7,374,004	129,997	3,000			160	750	4	7,507,915
B. EXPENDITURES											
Certificated Salaries	2,338,049	315,260	2,653,309								2,653,309
Classified Salaries	417,015	343,376	760,391	48,430							808,821
Employee Benefits	1,381,694	572,340	1,954,034	25,394							1,979,428
Supplies	229,854	317,036	546,890	124,636							671,526
Services & Other Operating	708,642	796,465	1,505,107	2,633							1,507,740
Capital Outlay											
Other Outgo	51,691	60,283	111,974								111,974
Support Costs	(2,500)	2,500									
Total Expenditures	5,124,445	2,407,260	7,531,705	201,093							7,732,798
C. EXCESS REVENUES (EXPENDITURES)	629,187	(786,888)	(157,701)	(71,096)	3,000			160	750	4	(224,883)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				65,000							65,000
Interfund Transfers Out	(65,000)		(65,000)								(65,000)
Other Sources											
Other Uses											
Contributions	(713,088)	713,088									
Total Other Sources (Uses)	(778,088)	713,088	(65,000)	65,000							
E. FUND BALANCE INCREASE (DECREASE)	(148,901)	(73,800)	(222,701)	(6,096)	3,000			160	750	4	(224,883)
F. ADJUSTED BEGINNING BALANCE	2,250,540	97,384	2,347,925	35,300	537,901	138,391		18,800	84,816	1,759	3,164,891
G. ENDING BALANCE	\$ 2,101,639	\$ 23,584	\$ 2,125,224	\$ 29,204	\$ 540,901	\$ 138,391		\$ 18,960	\$ 85,566	\$ 1,763	\$ 2,940,008

			<i>District Reserve of 33.6% includes:</i>								
<i>Total General Fund Expenditures, Transfers out and Uses</i>	\$7,596,705		<i>General Fund Designated for Economic Uncertainty:</i>	\$ 2,011,954							
<i>Recommended Minimum Reserve Calculation at 4%:</i>	\$303,868		<i>Special Reserve Fund Ending Balance:</i>	\$ 540,901							
<i>Budgeted Reserve Level:</i>	33.60%		TOTAL:	\$ 2,552,855							

MULTI-YEAR BUDGET PROJECTION

FERNDALE UNIFIED SCHOOL DISTRICT											2/25/2022
ALL FUNDS	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
SECOND INTERIM MULTI-YEAR PROJECTION				Cafeteria Fund	Special Reserves	Student Activity Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
FISCAL YEAR 2023-24											
A. REVENUES											
Local Control Funding Formula	\$ 5,970,479	\$	\$ 5,970,479	\$	\$	\$	\$	\$	\$	\$	\$ 5,970,479
Federal Sources	477	422,389	422,866	35,792							458,658
Other State Sources	93,310	664,226	757,536	71,130							828,666
Other Local Sources	41,764	223,264	265,028	23,075	3,000			160	750	4	292,017
Total Revenue	6,106,030	1,309,879	7,415,909	129,997	3,000			160	750	4	7,549,820
B. EXPENDITURES											
Certificated Salaries	2,359,772	317,693	2,677,465								2,677,465
Classified Salaries	417,710	348,095	765,805	49,302							815,107
Employee Benefits	1,394,975	580,149	1,975,124	26,262							2,001,386
Supplies	229,854	289,090	518,944	124,636							643,580
Services & Other Operating	716,565	450,229	1,166,794	2,633							1,169,427
Capital Outlay											
Other Outgo	51,691	60,283	111,974								111,974
Support Costs	(2,500)	2,500									
Total Expenditures	5,168,067	2,048,039	7,216,106	202,833							7,418,939
C. EXCESS REVENUES (EXPENDITURES)	937,963	(738,160)	199,803	(72,836)	3,000			160	750	4	130,881
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				65,455							65,455
Interfund Transfers Out	(65,455)		(65,455)								(65,455)
Other Sources											
Other Uses											
Contributions	(714,577)	714,577									
Total Other Sources (Uses)	(780,032)	714,577	(65,455)	65,455							
E. FUND BALANCE INCREASE (DECREASE)	157,931	(23,583)	134,348	(7,381)	3,000			160	750	4	130,881
F. ADJUSTED BEGINNING BALANCE	2,101,639	23,584	2,125,224	29,204	540,901	138,391		18,960	85,566	1,763	2,940,008
G. ENDING BALANCE	\$ 2,259,570	\$ 1	\$ 2,259,572	\$ 21,823	\$ 543,901	\$ 138,391		\$ 19,120	\$ 86,316	\$ 1,767	\$ 3,070,889
<i>District Reserve of 37.4% includes:</i>											
Total General Fund Expenditures, Transfers out and Uses	\$7,281,561		General Fund Designated for Economic Uncertainty:		\$ 2,179,256						
Recommended Minimum Reserve Calculation at 4%:	\$291,262		Special Reserve Fund Ending Balance:		\$ 543,901						
Budgeted Reserve Level:	37.40%		TOTAL:		\$ 2,723,157						

FERNDALE UNIFIED SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
 Beginning Cash balance as of January 31, 2022

02/25/22

	February	March	April	May	June	Receivable
Cash as of Jan 31	4,375,519	4,347,174	3,855,882	3,178,534	3,255,247	
LCFF Revenues	180,724	420,773	180,724	976,624	652,145	0
Federal Revenues	12,789	133,327	0	16,227	8,678	763,454
State Revenues	0	0	24,697	0	312,274	44,058
Local Revenues	22,171	22,404	22,714	32,737	46,381	4,316
Sources	0	0	0	0	0	
P/Y Recbl	557,608	0	0	(0)	0	
1000	255,607	253,486	260,865	257,847	283,091	
2000	68,105	69,076	69,324	72,575	85,446	
3000	138,554	138,619	139,337	139,011	439,668	
4000	89,468	66,119	112,143	120,007	255,825	
5000	248,063	538,847	322,089	291,784	981,964	
6000	0	0	0	0	0	
7000	1,839	1,649	1,726	1,724	81,541	
Uses	0					
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	65,927	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	4,347,174	3,855,882	3,178,534	3,255,247	2,147,191	

Total Receivables (including deferred appropriations if any) \$811,828
Final Projected Cash Balance General Fund, TRANS, Reserve: \$2,147,191

The Second Interim Report for 2021-2022 is available at the Ferndale Unified School District office, 1231 Main Street., Ferndale, CA 95536 and will be posted on the district website at ferndalek12.org.

If you have any questions, please contact Denise Grinsell, Business Manager, Ferndale Unified School District at 786-5900. Thank you.

Ferndale Unified School District

SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

AGENDA ITEM: 11.4

DATE: March 9, 2022

SUBJECT:

2020-2021 Financial Audit Report

DEPARTMENT/PROGRAM:

Administration/Business

ACTION REQUESTED:

Receive 2020-20521 Audit Report and Approve 2020-2021 Financial Audit Corrective Action Plan

PREVIOUS STAFF/BOARD ACTION:

Annually the District Certified Public Accountant (CPA) firm completes a financial audit of the District and reports any findings. If findings are identified, the District must submit an action plan outlining how the District intends to correct specific areas for improvement and/or remediation.

BACKGROUND INFORMATION AND/OR STATEMENT OF NEED:

Annually a CPA firm audits the District financial statement of the governmental activities, each major fund, and the aggregate remaining fund information of the District. These financial statements are the responsibility of the District's management. The Auditor's responsibility is to express opinions on these financial statements based on the audit. The audit also includes accessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

FISCAL IMPLICATIONS:

None.

CONTACT PERSON(S):

Beth Anderson, Superintendent

DISTRICT'S CORRECTIVE ACTION PLAN

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

Name of contact person: Beth Anderson

Corrective Action: The District and the auditor will work closely in the future to plan for a timely filing of the audit.

Proposed Completion Date: Ongoing

2021-002: DOCUMENTATION OF PROCUREMENT, SUSPENSION, AND DEBARMENT PROCEDURES (CODE 50000)

Name of contact person: Beth Anderson

Corrective Action: The district will establish forms and procedures to document review of multiple vendor quotes for service and for verifying that vendors are not suspended or debarred from receiving federal funds. The district will update its procurement policy to include all federal programs.

Proposed Completion Date: Ongoing beginning March 2022