

**YUBA ENVIRONMENTAL SCIENCE CHARTER ACADEMY  
SPECIAL MEETING  
COUNCIL OF DIRECTORS  
AGENDA**

**9841 Texas Hill Road  
Oregon House, CA**

**March 6th, 2025  
3:30pm  
In Person  
9841 Texas Hill Road, Oregon House, CA 95962**

**INSTRUCTIONS FOR PRESENTATIONS TO  
THE COUNCIL BY PARENTS AND CITIZENS**

The Yuba Environmental Science Charter Academy (“YES Charter Academy”) welcomes your participation at the School’s Council meetings. The purpose of a public meeting of the Council of Directors (“Council”) is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

1. Agendas are available to all audience members at the door to the meeting.
2. Blue “Request to Speak” forms are available to all audience members who wish to speak on any agenda items or under the general category of “Oral Communications.”
3. “Oral Communications” is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Council can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Council may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your blue request form and you will be given an opportunity to speak for up to five (5) minutes when the Council discusses that item.
5. When addressing the Council, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.
6. Citizens may request that a topic related to school business be placed on a future agenda in accordance with the guidelines in the School’s Council Policy. Once such an item is properly agendized and publicly noticed, the Council can respond, interact, and act upon the item.
7. Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling 530-692-2210 or [lmiller@yescharteracademy.org](mailto:lmiller@yescharteracademy.org). All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

**I. PRELIMINARY**

**A. CALL TO ORDER:**

**B. ROLL CALL/ESTABLISH QUORUM**

<b>President/Chair</b>	<b>Pam Cook</b>	
<b>Vice President</b>	<b>Linda Cohee</b>	
<b>Chief Financial Officer</b>	<b>Paul McGovern</b>	
<b>Secretary</b>	<b>Lisa Thompson - interim</b>	
<b>Staff Representative</b>	<b>Lance Holiday</b>	
<b>Principal/Director</b>	<b>Louise Miller</b>	
<b>Director</b>	<b>Lisa Thompson</b>	
<b>Director</b>	<b>Yvette Rodriquez</b>	
<b>Director</b>	<b>Deborah Hoerner</b>	

**Guests:**

**C. Adopt Minutes from Previous Meeting: N/A**

**D. Reading of Vision/Mission/Core Values:**

Mission: YES CHARTER ACADEMY educates K-8 students in a school culture that values the scientific method and a curricular focus on environmental studies. The highest Common Core State Standards, as well as high standards of moral conduct, are emphasized.

The vision of the YES CHARTER ACADEMY is to educate K–8 students of the Sierra Foothills through a self-motivating, individualized, and comprehensive curriculum that connects learners with learning via a program, teaching staff, and school culture that value scientific methods of inquiry.

YES Charter Academy Students Are: Environmental Stewards, Positive Team Members, Academic Masters, Resourceful, Responsible Citizens, Kind!

**II. PUBLIC SESSION**

**A. Public Comment: For Information/Action**

**B. The COD will consider for approval the 2<sup>nd</sup> Interim Budget Report: For Action**

**III. ADJOURNMENT:**

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: Yuba Environmental Science  
(continued) Charter  
CDS #: 5.81059E+13  
Charter Approving Entity: Yuba County Office of Education  
County: Yuba  
Charter #: 990  
Fiscal Year: 2024/25

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:  
(  ) 2024/25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Louise Miller Title: Principal/Superintendent

To the County Superintendent of Schools:  
(  ) 2024/25 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

For Approving Entity:

Veronica Merenda  
Name  
External Fiscal Director  
Title  
530-749-4864  
Phone  
veronica.merenda@yubacoe.k12.ca.us  
E-mail

For Charter School:

Susan Lefkowitz  
Name  
Regional Director, CSMC  
Title  
530-520-5556  
Phone  
slefkowitz@csmci.com  
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
ACOE District Advisor

\_\_\_\_\_  
Date

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Yuba Environmental Science  
(continued) Charter  
CDS #: 58105870117242  
Charter Approving Entity: Yuba County Office of Education  
County: Yuba  
Charter #: 990  
Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Sources</b>										
State Aid - Current Year	8011	1,741,385.00	-	1,741,385.00	901,566.00	-	901,566.00	1,689,279.00	-	1,689,279.00
Education Protection Account State Aid - Current Year	8012	273,813.00	-	273,813.00	152,389.00	-	152,389.00	269,557.00	-	269,557.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	458,038.91	-	458,038.91	222,195.00	-	222,195.00	458,038.91	-	458,038.91
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,473,236.91	-	2,473,236.91	1,276,150.00	-	1,276,150.00	2,416,874.91	-	2,416,874.91
<b>2. Federal Revenues</b>										
No Child Left Behind/Every Student Succeeds Act	8290	-	72,465.00	72,465.00	-	15,152.00	15,152.00	-	72,371.00	72,371.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	96,900.00	96,900.00	-	51,586.57	51,586.57	-	96,900.00	96,900.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	65,247.14	65,247.14	-	74,846.00	74,846.00	-	77,039.14	77,039.14
Total, Federal Revenues		-	234,612.14	234,612.14	-	141,584.57	141,584.57	-	246,310.14	246,310.14
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	159,289.00	159,289.00	-	97,204.86	97,204.86	-	159,289.00	159,289.00
All Other State Revenues	StateRevAO	385,236.73	703,016.60	1,088,253.33	15,545.10	222,174.59	237,719.69	171,389.73	917,994.97	1,089,384.70
Total, Other State Revenues		385,236.73	862,305.60	1,247,542.33	15,545.10	319,379.45	334,924.55	171,389.73	1,077,283.97	1,248,673.70
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	127,892.53	-	127,892.53	180,452.56	-	180,452.56	208,547.00	-	208,547.00
Total, Local Revenues		127,892.53	-	127,892.53	180,452.56	-	180,452.56	208,547.00	-	208,547.00
<b>5. TOTAL REVENUES</b>										
		2,986,366.17	1,096,917.74	4,083,283.91	1,472,147.66	460,964.02	1,933,111.68	2,796,811.64	1,323,594.11	4,120,405.75
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	667,500.00	220,000.00	887,500.00	499,631.85	92,990.83	592,622.68	807,645.00	220,000.00	1,027,645.00
Certificated Pupil Support Salaries	1200	11,550.00	-	11,550.00	3,501.27	-	3,501.27	19,092.00	-	19,092.00
Certificated Supervisors' and Administrators' Salaries	1300	85,790.00	29,330.00	115,120.00	38,342.50	28,717.54	67,060.04	45,000.00	70,120.00	115,120.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		764,840.00	249,330.00	1,014,170.00	541,475.62	121,708.37	663,183.99	871,737.00	290,120.00	1,161,857.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	120,391.89	102,181.51	222,573.40	42,056.20	93,600.49	135,656.69	140,823.14	224,549.11	365,372.25
Non-certificated Support Salaries	2200	178,747.87	70,501.13	249,249.00	96,249.69	81,023.73	177,273.42	96,742.00	85,000.00	181,742.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-	56,000.00	56,000.00	-	30,202.32	30,202.32	-	56,000.00	56,000.00
Clerical and Office Salaries	2400	243,726.05	130,000.00	373,726.05	148,657.75	24,374.70	173,032.45	275,550.00	50,000.00	325,550.00
Other Non-certificated Salaries	2900	20,520.00	-	20,520.00	13,758.91	-	13,758.91	20,520.00	-	20,520.00
Total, Non-certificated Salaries		563,385.81	358,682.64	922,068.45	300,722.55	229,201.24	529,923.79	533,635.14	415,549.11	949,184.25
<b>3. Employee Benefits</b>										
STRS	3101-3102	134,598.41	45,315.00	179,913.41	96,263.22	20,404.99	116,668.21	164,368.85	45,000.00	209,368.85
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	62,956.64	22,287.06	85,243.70	39,959.70	19,063.24	59,022.94	51,334.52	38,125.00	89,459.52
Health and Welfare Benefits	3401-3402	112,617.05	23,678.21	136,295.26	68,355.36	36,005.04	104,360.40	84,805.00	45,000.00	129,805.00
Unemployment Insurance	3501-3502	15,707.51	5,176.49	20,884.00	9,672.16	3,660.67	13,332.83	16,062.00	8,000.00	24,062.00
Workers' Compensation Insurance	3601-3602	30,979.82	-	30,979.82	14,759.05	4,864.43	19,623.48	23,776.66	10,000.00	33,776.66
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		356,859.42	96,456.76	453,316.18	229,009.49	83,998.37	313,007.86	340,347.03	146,125.00	486,472.03
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	40,000.00	40,000.00	-	46,481.81	46,481.81	-	50,000.00	50,000.00
Books and Other Reference Materials	4200	-	3,478.00	3,478.00	-	3,651.96	3,651.96	-	3,652.00	3,652.00
Materials and Supplies	4300	81,000.00	77,000.00	158,000.00	33,980.59	62,173.73	96,154.32	53,000.00	77,000.00	130,000.00
Noncapitalized Equipment	4400	34,085.00	17,200.00	51,285.00	26,267.19	4,854.01	31,121.20	35,000.00	29,148.00	64,148.00
Food	4700	10,000.00	100,000.00	110,000.00	4,731.03	50,848.41	55,579.44	10,000.00	100,000.00	110,000.00
Total, Books and Supplies		125,085.00	237,678.00	362,763.00	64,978.81	168,009.92	232,988.73	98,000.00	259,800.00	357,800.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	23,618.97	13,881.03	37,500.00	11,705.79	28,338.00	40,043.79	24,500.00	30,000.00	54,500.00
Dues and Memberships	5300	20,972.69	16,658.31	37,631.00	21,841.92	17,252.97	39,094.89	25,000.00	19,000.00	44,000.00
Insurance	5400	53,325.00	-	53,325.00	43,848.00	-	43,848.00	53,325.00	-	53,325.00
Operations and Housekeeping Services	5500	75,179.00	1,000.00	76,179.00	60,804.19	777.60	61,581.79	88,413.00	1,000.00	89,413.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	358,805.00	2,000.00	360,805.00	112,676.94	1,834.76	114,511.70	239,854.00	2,000.00	241,854.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	208,384.59	121,231.00	329,615.59	121,738.28	110,933.29	232,671.57	199,152.00	160,000.00	359,152.00
Communications	5900	18,872.00	-	18,872.00	10,350.12	-	10,350.12	18,872.00	-	18,872.00
Total, Services and Other Operating Expenditures		759,157.25	154,770.34	913,927.59	382,965.24	159,136.62	542,101.86	649,116.00	212,000.00	861,116.00

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 58105870117242  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9489, and 9660-9669, 9796 and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170			-			-			-
Buildings and Improvements of Buildings	6200			-			-			-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			-			-			-
Equipment	6400			-			-			-
Equipment Replacement	6500			-			-			-
Lease Assets	6600			-			-			-
Subscription Assets	6700			-			-			-
Depreciation Expense (for accrual basis only)	6900	221,470.00	-	221,470.00	134,296.20	-	134,296.20	221,470.00		221,470.00
Amortization Expense-Lease Assets	6910			-			-			-
Amortization Expense-Subscription Assets	6920			-			-			-
Total, Capital Outlay		221,470.00	-	221,470.00	134,296.20	-	134,296.20	221,470.00	-	221,470.00
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-		-			-			-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-		-			-			-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-		-			-			-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-		-			-			-
All Other Transfers	7281-7299	-		-			-			-
Transfers of Indirect Costs	7300-7399	-		-			-			-
Debt Service:										
Interest	7438	6,200.00	-	6,200.00	6,261.88	-	6,261.88	9,600.00		9,600.00
Principal (for modified accrual basis only)	7439			-			-			-
Total, Other Outgo		6,200.00	-	6,200.00	6,261.88	-	6,261.88	9,600.00	-	9,600.00
<b>8. TOTAL EXPENDITURES</b>		2,796,997.48	1,096,917.74	3,893,915.22	1,659,709.79	762,054.52	2,421,764.31	2,723,905.17	1,323,594.11	4,047,499.28
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		189,368.69	0.00	189,368.69	(187,562.13)	(301,090.50)	(488,652.63)	72,906.47	-	72,906.47
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(301,090.50)	301,090.50	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(301,090.50)	301,090.50	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		189,368.69	0.00	189,368.69	(488,652.63)	-	(488,652.63)	72,906.47	-	72,906.47
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,123,758.43	319,816.40	1,443,574.83	1,123,758.43	319,816.40	1,443,574.83	1,123,758.43	319,816.40	1,443,574.83
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,123,758.43	319,816.40	1,443,574.83	1,123,758.43	319,816.40	1,443,574.83	1,123,758.43	319,816.40	1,443,574.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,313,127.12	319,816.40	1,632,943.52	635,105.80	319,816.40	954,922.20	1,196,664.90	319,816.40	1,516,481.30
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		319,816.40	319,816.40		319,816.40	319,816.40
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	116,817.46		116,817.46			-	121,425.00		121,425.00
Unassigned/Unappropriated Amount	9790	1,196,309.66	319,816.40	1,516,126.06	635,105.80	-	635,105.80	1,075,239.90	-	1,075,239.90

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim v Increase, (\$ Difference (Z) vs. (X))
<b>A. REVENUES</b>					
<b>1. LCFF/Revenue Limit Sources</b>					
State Aid - Current Year	8011	1,741,385.00	901,566.00	1,689,279.00	(52,106.00)
Education Protection Account State Aid - Current Year	8012	273,813.00	152,389.00	269,557.00	(4,256.00)
State Aid - Prior Years	8019	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	458,038.91	222,195.00	458,038.91	0.00
Other LCFF Transfers	8091, 8097	-	-	-	-
Total, LCFF Sources		2,473,236.91	1,276,150.00	2,416,874.91	(56,362.00)
<b>2. Federal Revenues</b>					
No Child Left Behind/Every Student Succeeds Act	8290	72,465.00	15,152.00	72,371.00	(94.00)
Special Education - Federal	8181, 8182	-	-	-	-
Child Nutrition - Federal	8220	96,900.00	51,586.57	96,900.00	-
Donated Food Commodities	8221	-	-	-	-
Other Federal Revenues	8110, 8260-8299	65,247.14	74,846.00	77,039.14	11,792.00
Total, Federal Revenues		234,612.14	141,584.57	246,310.14	11,698.00
<b>3. Other State Revenues</b>					
Special Education - State	StateRevSE	159,289.00	97,204.86	159,289.00	-
All Other State Revenues	StateRevAO	1,088,253.33	237,719.69	1,089,384.70	1,131.37
Total, Other State Revenues		1,247,542.33	334,924.55	1,248,673.70	1,131.37
<b>4. Other Local Revenues</b>					
All Other Local Revenues	LocalRevAO	127,892.53	180,452.56	208,547.00	80,654.47
Total, Local Revenues		127,892.53	180,452.56	208,547.00	80,654.47
<b>5. TOTAL REVENUES</b>					
		4,083,283.91	1,933,111.68	4,120,405.75	37,121.84
<b>B. EXPENDITURES</b>					
<b>1. Certificated Salaries</b>					
Certificated Teachers' Salaries	1100	887,500.00	592,622.68	1,027,645.00	140,145.00
Certificated Pupil Support Salaries	1200	11,550.00	3,501.27	19,092.00	7,542.00
Certificated Supervisors' and Administrators' Salaries	1300	115,120.00	67,060.04	115,120.00	-
Other Certificated Salaries	1900	-	-	-	-
Total, Certificated Salaries		1,014,170.00	663,183.99	1,161,857.00	147,687.00
<b>2. Non-certificated Salaries</b>					
Non-certificated Instructional Aides' Salaries	2100	222,573.40	135,656.69	365,372.25	142,798.85
Non-certificated Support Salaries	2200	249,249.00	177,273.42	181,742.00	(67,507.00)
Non-certificated Supervisors' and Administrators' Sal.	2300	56,000.00	30,202.32	56,000.00	-
Clerical and Office Salaries	2400	373,726.05	173,032.45	325,550.00	(48,176.05)
Other Non-certificated Salaries	2900	20,520.00	13,758.91	20,520.00	-
Total, Non-certificated Salaries		922,068.45	529,923.79	949,184.25	27,115.80
<b>3. Employee Benefits</b>					
STRS	3101-3102	179,913.41	116,668.21	209,368.85	29,455.45
PERS	3201-3202	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	85,243.70	59,022.94	89,459.52	4,215.82
Health and Welfare Benefits	3401-3402	136,295.26	104,360.40	129,805.00	(6,490.26)
Unemployment Insurance	3501-3502	20,884.00	13,332.83	24,062.00	3,178.00
Workers' Compensation Insurance	3601-3602	30,979.82	19,623.48	33,776.66	2,796.84
OPEB, Allocated	3701-3702	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-
Total, Employee Benefits		453,316.18	313,007.86	486,472.03	33,155.85

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim v Increase, (\$ Difference (Z) vs. (X))
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	40,000.00	46,481.81	50,000.00	10,000.00
Books and Other Reference Materials	4200	3,478.00	3,651.96	3,652.00	174.00
Materials and Supplies	4300	158,000.00	96,154.32	130,000.00	(28,000.00)
Noncapitalized Equipment	4400	51,285.00	31,121.20	64,148.00	12,863.00
Food	4700	110,000.00	55,579.44	110,000.00	-
Total, Books and Supplies		362,763.00	232,988.73	357,800.00	(4,963.00)
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	-	-	-	-
Travel and Conferences	5200	37,500.00	40,043.79	54,500.00	17,000.00
Dues and Memberships	5300	37,631.00	39,094.89	44,000.00	6,369.00
Insurance	5400	53,325.00	43,848.00	53,325.00	-
Operations and Housekeeping Services	5500	76,179.00	61,581.79	89,413.00	13,234.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	360,805.00	114,511.70	241,854.00	(118,951.00)
Transfers of Direct Costs	5700-5799	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	329,615.59	232,671.57	359,152.00	29,536.41
Communications	5900	18,872.00	10,350.12	18,872.00	-
Total, Services and Other Operating Expenditures		913,927.59	542,101.86	861,116.00	(52,811.59)
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>					
Land and Land Improvements	6100-6170	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-
Equipment	6400	-	-	-	-
Equipment Replacement	6500	-	-	-	-
Lease Assets	6600	-	-	-	-
Subscription Assets	6700	-	-	-	-
<i>Depreciation Expense (for accrual basis only)</i>	6900	221,470.00	134,296.20	221,470.00	-
<i>Amortization Expense-Lease Assets</i>	6910	-	-	-	-
<i>Amortization Expense-Subscription Assets</i>	6920	-	-	-	-
Total, Capital Outlay		221,470.00	134,296.20	221,470.00	-
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-
Debt Service:					
Interest	7438	6,200.00	6,261.88	9,600.00	3,400.00
Principal (for modified accrual basis only)	7439	-	-	-	-
Total, Other Outgo		6,200.00	6,261.88	9,600.00	3,400.00
<b>8. TOTAL EXPENDITURES</b>		3,893,915.22	2,421,764.31	4,047,499.28	153,584.06
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		189,368.69	(488,652.63)	72,906.47	(116,462.22)

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim v Increase, (\$ Difference (Z) vs. (X))
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		189,368.69	(488,652.63)	72,906.47	(116,462.22)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	1,443,574.83	1,443,574.83	1,443,574.83	-
b. Adjustments/Restatements	9793, 9795	-	-	-	-
c. Adjusted Beginning Fund Balance		1,443,574.83	1,443,574.83	1,443,574.83	-
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,632,943.52	954,922.20	1,516,481.30	-
Components of Ending Fund Balance :					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-
All Others	9719	-	-	-	-
b. Restricted	9740	-	319,816.40	319,816.40	319,816.40
c. Committed					
Stabilization Arrangements	9750	-	-	-	-
Other Commitments	9760	-	-	-	-
d. Assigned					
Other Assignments	9780	-	-	-	-
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	116,817.46	-	121,425.00	4,607.54
Unassigned/Unappropriated Amount	9790	1,516,126.06	635,105.80	1,075,239.90	(440,886.16)



s. 1st Interim Decrease)
% Change (Z) vs. (X)
-2.99%
-1.55%
0.00%
-2.28%
-0.13%
0.00%
18.07%
4.99%
0.00%
0.10%
0.09%
63.06%
63.06%
0.91%
15.79%
65.30%
0.00%
14.56%
64.16%
-27.08%
0.00%
-12.89%
0.00%
2.94%
16.37%
4.95%
-4.76%
15.22%
9.03%
7.31%

s. 1st Interim Decrease)
% Change (Z) vs. (X)
25.00%
5.00%
-17.72%
25.08%
0.00%
-1.37%
45.33%
16.92%
0.00%
17.37%
-32.97%
8.96%
0.00%
-5.78%
0.00%
0.00%
54.84%
54.84%
3.94%
-61.50%



**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Sources</b>						
State Aid - Current Year	8011	1,689,279.00	0.00	1,689,279.00	1,946,566.00	2,228,205.00
Education Protection Account State Aid - Current Year	8012	269,557.00	0.00	269,557.00	307,755.00	342,129.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	458,038.91	0.00	458,038.91	505,295.00	539,733.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,416,874.91	0.00	2,416,874.91	2,759,616.00	3,110,067.00
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	72,371.00	72,371.00	72,371.00	72,371.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	96,900.00	96,900.00	98,838.00	100,815.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	77,039.14	77,039.14	20,923.00	20,923.00
Total, Federal Revenues		0.00	246,310.14	246,310.14	192,132.00	194,109.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	159,289.00	159,289.00	136,098.73	136,098.73
All Other State Revenues	StateRevAO	171,389.73	917,994.97	1,089,384.70	951,636.70	834,542.00
Total, Other State Revenues		171,389.73	1,077,283.97	1,248,673.70	1,087,735.43	970,640.73
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	208,547.00	0.00	208,547.00	66,487.00	22,487.00
Total, Local Revenues		208,547.00	0.00	208,547.00	66,487.00	22,487.00
<b>5. TOTAL REVENUES</b>						
		2,796,811.64	1,323,594.11	4,120,405.75	4,105,970.43	4,297,303.73
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	807,645.00	220,000.00	1,027,645.00	1,058,474.35	1,090,228.58
Certificated Pupil Support Salaries	1200	19,092.00	0.00	19,092.00	19,664.76	20,254.70
Certificated Supervisors' and Administrators' Salaries	1300	45,000.00	70,120.00	115,120.00	118,573.60	122,130.81
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		871,737.00	290,120.00	1,161,857.00	1,196,712.71	1,232,614.09
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	140,823.14	224,549.11	365,372.25	376,333.42	387,623.42
Non-certificated Support Salaries	2200	96,742.00	85,000.00	181,742.00	244,874.26	252,220.49
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	56,000.00	56,000.00	0.00	0.00
Clerical and Office Salaries	2400	275,550.00	50,000.00	325,550.00	335,316.50	345,376.00
Other Non-certificated Salaries	2900	20,520.00	0.00	20,520.00	21,135.60	21,769.67
Total, Non-certificated Salaries		533,635.14	415,549.11	949,184.25	977,659.78	1,006,989.58

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	164,368.85	45,000.00	209,368.85	215,649.92	222,119.42
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	51,334.52	38,125.00	89,459.52	92,143.31	94,907.61
Health and Welfare Benefits	3401-3402	84,805.00	45,000.00	129,805.00	133,699.15	137,710.11
Unemployment Insurance	3501-3502	16,062.00	8,000.00	24,062.00	24,783.86	25,527.38
Workers' Compensation Insurance	3601-3602	23,776.66	10,000.00	33,776.66	34,789.96	35,833.66
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		340,347.03	146,125.00	486,472.03	501,066.20	516,098.18
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	50,000.00	50,000.00	40,000.00	41,200.00
Books and Other Reference Materials	4200	0.00	3,652.00	3,652.00	3,817.00	3,931.51
Materials and Supplies	4300	53,000.00	77,000.00	130,000.00	131,801.00	135,755.03
Noncapitalized Equipment	4400	35,000.00	29,148.00	64,148.00	60,526.00	62,341.78
Food	4700	10,000.00	100,000.00	110,000.00	110,000.00	113,300.00
Total, Books and Supplies		98,000.00	259,800.00	357,800.00	346,144.00	356,528.32
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	24,500.00	30,000.00	54,500.00	41,151.00	42,385.53
Dues and Memberships	5300	25,000.00	19,000.00	44,000.00	19,962.00	20,560.86
Insurance	5400	53,325.00	0.00	53,325.00	58,514.00	60,269.42
Operations and Housekeeping Services	5500	88,413.00	1,000.00	89,413.00	83,593.00	86,100.79
Rentals, Leases, Repairs, and Noncap. Improvements	5600	239,854.00	2,000.00	241,854.00	254,779.00	262,422.37
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	199,152.00	160,000.00	359,152.00	354,578.16	370,342.13
Communications	5900	18,872.00	0.00	18,872.00	20,710.00	21,331.30
Total, Services and Other Operating Expenditures		649,116.00	212,000.00	861,116.00	833,287.16	863,412.40
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	221,470.00	0.00	221,470.00	221,470.00	221,470.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		221,470.00	0.00	221,470.00	221,470.00	221,470.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	9,600.00	0.00	9,600.00	9,600.00	9,600.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		9,600.00	0.00	9,600.00	9,600.00	9,600.00
<b>8. TOTAL EXPENDITURES</b>		2,723,905.17	1,323,594.11	4,047,499.28	4,085,939.85	4,206,712.57

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)					
	72,906.47	0.00	72,906.47	20,030.58	90,591.16

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Yuba Environmental Science  
 (continued) Charter  
 CDS #: 5.81059E+13  
 Charter Approving Entity: Yuba County Office of Education  
 County: Yuba  
 Charter #: 990  
 Fiscal Year: 2024/25

Description	Object Code	FY 2024/25			Totals for 2025/26	Totals for 2026/27
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		72,906.47	0.00	72,906.47	20,030.58	90,591.16
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,123,758.43	319,816.40	1,443,574.83	1,516,481.30	1,536,511.88
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,123,758.43	319,816.40	1,443,574.83	1,516,481.30	1,536,511.88
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,196,664.90	319,816.40	1,516,481.30	1,536,511.88	1,627,103.04
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		319,816.40	319,816.40	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	121,425.00	0.00	121,425.00	122,578.00	126,201.00
Unassigned/Unappropriated Amount	9790	1,075,239.90	0.00	1,075,239.90	1,413,933.88	1,500,902.04