

NUCS Board Meeting Informational Packet



January 9, 2020

NUCS Board Meeting 1/9/2020 4:00pm

Agenda Item 1.

CALL TO ORDER/AGENDA

Subject:

1.1 Pledge of Allegiance

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

Action Requested:

1.1 None

1.2 Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 2.

STUDENT PRESENTATION

None

Agenda Item 3.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

Warrants: NU-Humboldt Charter School - \$71,229.19

Payroll: NU-Humboldt Charter School - \$104,035.22

Contact Person/s: Shari Lovett, Tammy Picconi

HUMBOLDT COUNTY OFFICE OF EDUCATION
Employee Payroll Earnings Prolist

DEC PRELIST

75 Northern United Humboldt

Pay Cycle: 12 Cycle Type: R W-Date: 12/31/2019
Pay Cat: CEMEND, CLMEND

Fiscal Year: 2020

Payroll Totals - District 75

Total Employees Paid 78 First Time Paid Employees

Receiving Warrants 29 DNP Payout only

EFT Payments 49 EFT/Prenote Restriction
EFT/Prenote (Receiving Warrant) 4

0.0 REG 2
0.0 REG
0.0 REG 1
0.0 REG
0.0 REG

Salary Totals
Position 218,813.15 Longevity 0.00 Shift 0.00 Oth Base 0.00 Tot Base 218,813.15 Non-Base 50,692.20 GROSS 269,505.35

Totals By Pty

P	POSITION- MAGIC	218,813.15	PA	POSITION ADJ	0.00	PD	POSITION DOCK	0.00
PR	POSITION- RETRO	0.00	PX	GENERATED ADJ	0.00	PY	GENERATED ADJ 2	0.00
PZ	GENERATED ADJ 3	0.00	PT	GENERATED ADJ 4	0.00	PU	GENERATED ADJ 5	0.00
PV	GENERATED ADJ 6	0.00	PK	POSITION DOCK %	0.00	O	OTHER BASE EARN	0.00
OA	OTHER BASE ADJ	0.00	OD	OTHER BASE DOCK	0.00	M	MANUAL PAY LINE	50,692.20
MD	MANUAL DOCK	0.00	R	RATE PAY LINE	0.00	C	CASH INLIEU	0.00
CA	CASH INLIEU ADJ	0.00						

Totals By Earn Type

ADD1	ADD EARN/PERS-STRS C	0.00	DNP	DNP	0.00	LONG	LONGEVITY - PAID MON	0.00
MAST	MASTER STIPEND	0.00	NML	NORMAL PAY	0.00	NML9	FULL TIME IN ANOTHER	0.00
NMLF	FURLOUGH DAYS DOCK	0.00	STP1	STIPEND/PERS & STRS	265,955.35	STP2	STIPEND/PERS & STRS	3,550.00
STP3	STIPEND/PERS-NO/STRS	0.00	SUB	SUBSTITUTE	0.00	VACP	VACATION PAYOFF-LUMP	0.00
VACT	VACATION PAYOFF - TE	0.00						

Total Hours 1,850.1140 Total Days 0.0000

Employee Deductions

T403B	0.00	STRS GR	182,361.17	FICA GR	79,509.37	FIT	15,745.57	HW DED	21,210.10	SUBJ DNP	66,565.25
T457B	0.00	STRS	18,667.17	FICA	4,929.61	AFIT	750.00	VOL DED	0.00	DNP IN	11,094.23
S125	1,045.59	PERS GR	66,536.32	MEDI GR	268,459.76	SIT	5,700.73	INV DED	0.00	DNP OUT	0.00
NTX GR	0.00	PERS	4,657.57	MEDI	3,892.71	ASIT	575.00	R403B	0.00	DNP PROJ	44,420.56
NTX RET	23,324.74	ARS GR	0.00	S/B	0.00	EIC	0.00	SDI GR	0.00	DNP YTD	44,420.56
FIT GR	245,135.02	SIT GR	245,135.02	ARS	0.00	HSA	0.00	SDI	0.00	NET PAY	181,237.07

Employer Costs

STRS	31,183.75	PERS	13,121.64	PERS B/O	0.00	ARS	4,929.61	MEDI	3,892.71	HSA	0.00
WC	2,738.33	SUI	134.26	HW	48,034.92	SUI GR	268,459.76	WC GR	268,459.76	TOTAL	104,035.22



ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
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Options

Report Type

PostList

Filters

Production Run
District

474
75

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/05/2019 / EFTs Dated:

Fiscal Year: 2020

Production Run ID: 474
 75 Northern United Humboldt
 ACCOUNTS PAYABLE PRODUCTION RUN

Transmittal: 20000038-0 AUDIT - APRIL A/P 12/4/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
086867	030274-01	AUSTISM INTERVENTION PROFESSIO	PV200559-001	1	62	6500	0	5770	1120	5800	0000	0000	SERVICES FROM 10	3,637.50
			PV200560-001	1	62	6500	0	5770	1120	5800	0000	0000	SERVICES FROM 11	2,203.75
													Warrant Amount	5,841.25
086868	030245-01	BMI EDUCATIONAL SERVICES	PV200564-001	1	62	1100	0	1110	1000	4310	0300	0000	664659	160.11
													Warrant Amount	160.11
086869	030118-01	CDW GOVERNMENT	PV200563-001	1	62	4610	0	1110	1000	4310	0000	0000	VNJ3638	816.38
													Warrant Amount	816.38
086870	030095-01	CONTI, LACY	PV200557-001	1	62	0000	0	1110	2700	5201	0000	0000	FOOD FOR PD	5.05
				2	62	0000	0	1110	2700	4393	0000	0000	FOOD FOR PD	198.43
													Warrant Amount	203.48
086871	030128-01	FOLLETT SCHOOL SOLUTIONS INC	PV200565-001	1	62	0000	0	1110	1000	4310	0115	0000	525834F	39.81
			PV200566-001	1	62	1100	0	1110	1000	4310	0336	0000	2439141B	54.35
			PV200567-001	1	62	1100	0	1110	1000	4310	0336	0000	2438854B	16.26
													Warrant Amount	110.42
086872	030215-01	KERR, WENDY	PV200555-001	1	62	0001	0	1500	3110	5201	0000	0000	NOV 2019 MILEAGE	188.79
													Warrant Amount	188.79
086873	030170-01	PRIDE LEARNING CO	PV200561-001	1	62	0000	0	1110	1000	4310	0000	0000	260900-2019	872.17
			PV200562-001	1	62	0000	0	1110	1000	4310	0000	0000	258393-2019	618.82
													Warrant Amount	1,490.99
086874	030056-01	WALSH, VALERIE	PV200558-001	1	62	6500	0	5770	1120	5201	0000	0000	NOV 2019 MILEAGE	572.46
													Warrant Amount	572.46
086875	030042-01	WATERMAN, APRIL	PV200556-001	1	62	0000	0	1192	2700	5201	0000	0000	NOV 2019 MILEAGE	76.56
													Warrant Amount	76.56
													Total	9,460.44
													Fund 62 Total	9,460.44
													Total	9,460.44
													Fund 62 Total	9,460.44
													Grand Total	9,460.44
													Warrant Totals:	
													Warrant Count:	9
													Transmittal Total:	
													Warrant/EFT Count:	9
													District Totals:	
													Warrant/EFT Count:	9

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Warrants Dated: 12/05/2019 / EFTs Dated:

Fiscal Year: 2020

Transmittal: 20000038-0 AUDIT - APRIL A/P 12/4/19

Production Run ID: 474
75 Northern United Humboldt
ACCOUNTS PAYABLE PRODUCTION RUN

Fund 62 Total 9,460.44

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
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Options

Report Type

PostList

Filters

Production Run
District

477
75

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/09/2019 / EFTs Dated:

Fiscal Year: 2020

Production Run ID: 477
 75 Northern United Humboldt

Transmittal: 20000039-0 AUDIT - APRIL A/P 12/6/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
087257	030089-01	BLICK ART MATERIALS	PV200583-001	1	62	0000	0	1110	1000	4310	020	0000	2451700 Warrant Amount	20.81 20.81
087258	030118-01	CDW GOVERNMENT	PV200584-001 PV200585-001 PV200586-001	1 1 1	62	0000	0	1192	2700	4453	000	0000	INV VLP7247 INV TVJ9967 INV TLW6261 Warrant Amount	808.90 808.13 247.22 1,864.25
087259	030241-01	CLEAN-OUT CREW	PV200574-001	1	62	0000	0	1193	8100	5800	000	0000	11/20/19 Warrant Amount	450.00 450.00
087260	030069-01	HEALTH SPORT ARCATA	PV200568-001 PV200569-001 PV200570-001	1 1 1	62	0000	0	1110	1000	5800	070	0000	548071 2423585 3126843 Warrant Amount	450.00 186.00 50.00 686.00
087261	030058-01	HUMBOLDT BAY INN	PV200571-001	1	62	0000	0	0000	7200	5209	000	0000	INV M8112019 Warrant Amount	107.70 107.70
087262	030021-01	NICHOLS, MISTY	PV200572-001	1	62	0000	0	1193	8100	5800	000	0000	NOV 2019 INV 462 Warrant Amount	630.00 630.00
087263	030114-01	PIERSON'S BUILDING CENTER	PV200573-001	1 2	62	0000	0	1193	8100	4381	000	0000	INV 850403, 8503 INV 850403, 8503 Warrant Amount	416.21 72.91 489.12
087264	030100-01	RAINBOW RESOURCE CENTER	PV200579-001 PV200580-001 PV200581-001 PV200582-001	1 1 1 1	62	0000	0	1110	1000	4310	034	0000	2800929 2800924 2800656 2795174 Warrant Amount	150.36 144.58 101.03 412.90 808.87
087265	030096-01	STAPLES ADVANTAGE	PV200575-001 PV200576-001 PV200577-001 PV200578-001	1 1 2 1 1 2	62	0000	0	1192	2700	4351	000	0000	3429220368 3429775228, 3429 3429775228, 3429 3428706155 3428706153, 3428 3428706153, 3428 Warrant Amount	38.62 7.81 35.98 131.23 76.17 14.65 304.46

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Warrants Dated: 12/09/2019 / EFTs Dated:

Production Run ID: 477
 75 Northern United Humboldt

Fiscal Year: 2020

Transmittal: 20000039-0 AUDIT - APRIL A/P 12/6/19

Warrant Totals:	Warrant Count:	9	Total	5,361.21
			Fund 62 Total	5,361.21
Transmittal Total:	Warrant/EFT Count:	9	Total	5,361.21
			Fund 62 Total	5,361.21
District Totals:	Warrant/EFT Count:	9	Grand Total	5,361.21
			Fund 62 Total	5,361.21

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

Report Name
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Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
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Report Type

PostList

Filters

Production Run
District

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75

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/12/2019 / EFTs Dated:

Fiscal Year: 2020

Production Run ID: 479
 75 Northern United Humboldt

Transmittal: 2000040-0 AUDIT - APRIL A/P 12/11/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
087710	030244-01	AMBROSINI, LISA	PV200597-001	1	62	0000-0-1110-1000-4310-060-0000						MATERIALS & SUPP Warrant Amount	125.65 125.65
087711	030250-01	ARMSTRONG, ABBY	PV200591-001	1	62	0000-0-1110-1000-4310-000-0000						MATERIALS & SUPP Warrant Amount	96.82 96.82
087712	030239-01	FLAGHOUSE INC	PV200594-001	1	62	4610-0-1110-1000-4310-080-0000						ORDER P083167801 Warrant Amount	23.00 23.00
087713	030214-01	LYONS-TINSLEY, TOMIRE	PV200589-001 PV200590-001	1 1	62	6500-0-5770-1120-5201-000-0000 62-6500-0-5770-1120-5201-000-0000						NOV 2019 MILEAGE OCT 2019 MILEAGE Warrant Amount	475.60 677.44 1,153.04
087714	030077-01	SILVERNALE, DANA	PV200592-001 PV200593-001	1 1	62	6500-0-5770-1120-5201-000-0000 62-6500-0-5770-1120-5201-000-0000						NOV 2019 MILEAGE OCT 2019 MILEAGE Warrant Amount	462.26 604.94 1,067.20
087715	030024-01	SMITH, RYAN	PV200588-001	1	62	6500-0-5770-1120-5201-000-0000						NOV 2019 MILEAGE Warrant Amount	88.16 88.16
087716	030096-01	STAPLES ADVANTAGE	PV200596-001	1	62	0000-0-1192-2700-4351-000-0000						3429297804 Warrant Amount	8.46 8.46
087717	030127-01	WIESER EDUCATIONAL	PV200595-001	1	62	6500-0-5770-1120-4310-000-0000						91166 Warrant Amount	259.08 259.08
087718	030078-01	YM&C LAW OFFICES	PV200587-001	1	62	0000-0-0000-0000-5800-000-0000						INV 110113 Warrant Amount	1,558.52 1,558.52
Warrant Totals:												9	
Transmittal Total:												9	
District Totals:												9	
Total Fund 62 Total												4,379.93	
Total Fund 62 Total												4,379.93	
Grand Total Fund 62 Total												4,379.93	
Grand Total Fund 62 Total												4,379.93	

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

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District
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Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
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Options

Report Type

PostList

Filters

Production Run
District

481
75

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
Warrants Dated: 12/16/2019 / EFTs Dated:

Fiscal Year: 2020

Production Run ID: 481
75 Northern United Humboldt

Transmittal: 20000041-0 AUDIT - APRIL A/P 12/13/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088056	030091-01	AT&T	PV200604-001	1	62	0000	0	1110	2700	5909	000	0000	70726889825332	175.66
			PV200605-001	1	62	0000	0	1110	2700	5909	000	0000	70726882085223	221.59
			PV200606-001	1	62	0000	0	1110	2700	5909	000	0000	861949337	16.48
													Warrant Amount	413.73
088057	030154-01	BRODART CO.	PV200608-001	1	62	0000	0	1110	1000	5800	015	0000	543381	847.77
													Warrant Amount	847.77
088058	030118-01	CDW GOVERNMENT	PV200598-001	1	62	0000	0	1110	1000	4445	000	0000	VZH7946	363.04
			PV200599-001	1	62	0000	0	1110	1000	4445	000	0000	VKR1626	823.66
				2	62	0000	0	1193	8100	5560	000	0000	VKR1626	12.00
			PV200600-001	1	62	0000	0	1192	2700	4445	000	0000	VGV6011	59.26
													Warrant Amount	1,257.96
088059	030052-01	CITY OF ARCATA	PV200610-001	1	62	0000	0	1193	8100	5530	050	0000	020753-000	73.90
			PV200611-001	1	62	0000	0	1193	8100	5530	050	0000	020753-001	70.28
													Warrant Amount	144.18
088060	030132-01	COX, JERE	PV200613-001	1	62	0000	0	0000	7200	4393	000	0000	BOARD MEMBER LUN	24.00
													Warrant Amount	24.00
088061	030046-01	FRONTIER COMMUNICATIONS	PV200601-001	1	62	0000	0	1192	2700	5909	000	0000	7079239532071103	425.86
			PV200602-001	1	62	0000	0	1110	1000	5909	000	0000	7076293634071518	273.55
			PV200603-001	1	62	0000	0	1192	2700	5909	000	0000	7076293371100516	230.02
													Warrant Amount	929.43
088062	030027-01	MCCONNAUGHY, READA	PV200614-001	1	62	0000	0	1110	1000	5201	000	0000	OCT, NOV DEC 201	27.84
				2	62	0000	0	1110	1000	5201	000	0000	OCT, NOV DEC 201	38.28
				3	62	0000	0	1110	1000	5201	000	0000	OCT, NOV DEC 201	62.64
													Warrant Amount	128.76
088063	030064-01	RAY MORGAN COMPANY	PV200612-001	1	62	0000	0	1192	2700	5637	000	0000	INV 2781642	611.80
													Warrant Amount	611.80
088064	030044-01	RECOLOGY HUMBOLDT COUNTY	PV200607-001	1	62	0000	0	1193	8100	5560	040	0000	060777177	111.73
													Warrant Amount	111.73
088065	030117-01	RENNER PETROLEUM	PV200609-001	1	62	0001	0	1500	1000	4364	000	0000	799651	665.09
													Warrant Amount	665.09

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Warrants Dated: 12/16/2019 / EFTs Dated:

Fiscal Year: 2020

Production Run ID: 481
 75 Northern United Humboldt

Transmittal: 20000041-0 AUDIT - APRIL A/P 12/13/19

Warrant (Continued..)	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088066	030035-01	SCHOOL PATHWAYS LLC	PV200615-001	1	62	0000	0	1	110	1000	5800	000-0000	63345 Warrant Amount	1,189.00 1,189.00
088067	030028-01	SECURITY LOCK & ALARM	PV200616-001	1	62	0000	0	1	193	8100	5800	040-0000	2989 Warrant Amount	328.50 328.50
088068	030146-01	SHRED AWARE	PV200617-001	1	62	0000	0	1	192	2700	5800	000-0000	25001 Warrant Amount	49.99 49.99
088069	030068-01	WDHTSD	PV200619-001	1	62	0000	0	1	110	1000	5800	070-0000	DEC 2019 AND DEC Warrant Amount	320.00 320.00
088070	030127-01	WIESER EDUCATIONAL	PV200618-001	1	62	6500	0	1	110	1000	4310	000-0000	91453 Warrant Amount	33.94 33.94
Warrant Totals:												Total	7,055.88	
Warrant Count:												Fund 62 Total	7,055.88	
Transmittal Total:												Total	7,055.88	
Warrant/EFT Count:												Fund 62 Total	7,055.88	

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/16/2019 / EFTs Dated:

Production Run ID: 481
 75 Northern United Humboldt

Fiscal Year: 2020

Transmittal: 2000042-0 AUDIT - RAND AFFIDAVIT FOR LOST CHECK 12/13/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088071	030275-01	RAND, JENNIFER	PV200620-001	1	62	0999	0	0000	0000	9589	000		AFFIDAVIT TO OBT Warrant Amount	1,772.73
Warrant Totals:													1	1,772.73
Transmittal Total:													1	1,772.73
District Totals:													16	8,828.61
													Fund 62 Total	1,772.73
													Total	1,772.73
													Fund 62 Total	1,772.73
													Total	1,772.73
													Fund 62 Total	1,772.73
													Grand Total	8,828.61
													Fund 62 Total	8,828.61

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/23/2019 / EFTs Dated:

Production Run ID: 483
 75 Northern United Humboldt
 Transmittal: 20000044-0 AUDIT - APRIL A/P 12/20/19
 Fiscal Year: 2020

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088806	030111-01	ADVANCED SECURITY SYSTEMS	PV200648-001	1	62	-0000-0-1193-8100-5800-050-0000							492911 Warrant Amount	163.22 163.22
088807	030274-01	AUTISM INTERVENTION PROFESSION	PV200649-001	1	62	-6500-0-5770-1120-5800-000-0000							SERVICES FROM 11 Warrant Amount	1,481.25 1,481.25
088808	030005-01	CAMPTON PLAZA	PV200641-001	1	62	-0000-0-1195-8700-5612-000-0000							JAN 2020 RENT Warrant Amount	5,288.00 5,288.00
088809	030006-01	CUTTEN COMMUNITY CHURCH	PV200642-001	1	62	-0000-0-1195-8700-5612-030-0000							JAN 2020 RENT Warrant Amount	4,000.00 4,000.00
088810	030008-01	DAGGETT, PETER JAY	PV200643-001	1	62	-0000-0-1195-8700-5612-050-0000							JAN 2020 RENT Warrant Amount	3,500.00 3,500.00
088811	030007-01	HADLEY FAMILY TRUST	PV200644-001	1	62	-0000-0-1195-8700-5612-000-0000							JAN 2020 RENT Warrant Amount	400.00 400.00
088812	030002-01	KATZ, DAVID	PV200645-001	1	62	-0000-0-1195-8700-5612-070-0000							JAN 2020 RENT Warrant Amount	950.00 950.00
088813	030215-01	KERR, WENDY	PV200639-001	1	62	-9015-0-1110-1000-4310-000-0000							MATERIALS & SUPP Warrant Amount	68.43 68.43
088814	030096-01	STAPLES ADVANTAGE	PV200640-001	1	62	-0000-0-1110-1000-4351-030-0000							3430372059 3430372059 Warrant Amount	87.12 230.85 317.97
088815	030012-01	YUROK TRIBE	PV200646-001 PV200647-001	1 1	62	-0000-0-1195-8700-5612-040-0000 62-0000-0-1195-8700-5612-040-0000							JAN 2020 RENT JAN 2020 CAM Warrant Amount	3,500.00 400.00 3,900.00
Warrant Totals:													Warrant Count:	10
Transmittal Total:													Warrant/EFT Count:	10
District Totals:													Warrant/EFT Count:	10
Total													Fund 62 Total	20,068.87
Total													Fund 62 Total	20,068.87
Grand Total													Fund 62 Total	20,068.87

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
12/19/2019 1:16:44 PM
20
coevanasa
2020

Options

Report Type

PostList

Filters

Production Run
District

482
75

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/19/2019 / EFTs Dated:

Production Run ID: 482
 75 Northern United Humboldt

Fiscal Year: 2020

Transmittal: 20000043-0 AUDIT - APRIL A/P 12/18/19

Warrant	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088546	030089-01	BLICK ART MATERIALS	PV200624-001	1	62	0000	0	1110	1000	4310	020	0000	2220506 Warrant Amount	47.43 47.43
088547	030120-01	COBRA&BUTTERFLY KARATE SCHOOL	PV200630-001	1	62	0000	0	1110	1000	5800	034	0000	FALL SEMESTER RR Warrant Amount	240.00 240.00
088548	030132-01	COX, JERE	PV200623-001	1	62	0000	0	0000	7200	5201	000	0000	NOV 2019 BOARD M Warrant Amount	30.16 30.16
088549	030277-01	FEDEX	PV200635-001	1	62	0000	0	1192	2700	5950	000	0000	INV 6-853-94995 Warrant Amount	66.53 66.53
088550	030276-01	FOOD SERVICE ASSIST	PV200633-001	1	62	0000	0	1110	1000	5800	000	0000	FOOD SERVICE CER Warrant Amount	460.00 460.00
088551	030240-01	HARMON, SHANE	PV200622-001	1	62	0000	0	1110	1000	4310	000	0000	MATERIALS & SUPP Warrant Amount	38.66 38.66
088552	030051-01	JUMPSTART GYMNASTICS	PV200626-001 PV200627-001 PV200628-001 PV200629-001	1 1 1 1	62	0000	0	1110	1000	5800	036	0000	16415 16435 16436 16448 Warrant Amount	798.00 96.00 96.00 96.00 1,086.00
088553	030215-01	KERR, WENDY	PV200621-001	1 2	62	0001	0	1500	3110	5209	000	0000	EQUITY CONFERENC EQUITY CONFERENC Warrant Amount	525.70 275.00 800.70
088554	030273-01	LEONARD, JULIA	PV200634-001	1	62	6500	0	5770	1190	5201	000	0000	NOV 2019 MILEAGE Warrant Amount	364.01 364.01
088555	030038-01	RENAISSANCE INTERNET	PV200638-001	1	62	0000	0	1110	1000	5950	000	0000	BILLING FOR DEC Warrant Amount	42.95 42.95
088556	030140-01	SONOMA COUNTY OFFICE OF EDUC	PV200636-001	1 2	62	0000	0	1110	1000	5207	000	0000	IN20-01361 IN20-01361 Warrant Amount	777.00 15,723.00 16,500.00
088557	030042-01	WATERMAN, APRIL	PV200625-001	1	62	0000	0	1192	2700	5201	000	0000	DEC 2019 MILEAGE Warrant Amount	62.64 62.64

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
 Warrants Dated: 12/19/2019 / EFTs Dated:

Production Run ID: 482
 75 Northern United Humboldt

Fiscal Year: 2020

Transmittal: 20000043-0 AUDIT - APRIL A/P 12/18/19

Warrant (Continued...)	Vendor	Vendor Name	Reference	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Invoice #	Amount
088558	030068-01	WDHTSD	PV200631-001	1	62	0000	0	1110	1000	5800	033	0000	DEC 2019 TB	100.00
			PV200632-001	1	62	0000	0	1110	1000	5800	036	0000	DEC 2019 ED	50.00
													Warrant Amount	150.00
088559	030264-01	WESTSIDE COMMUNITY IMPROVEMENT	PV200637-001	1	62	5310	0	0000	3700	4710	000	0000	INV 2019-081	3,241.05
													Warrant Amount	3,241.05
Warrant Totals:													Warrant Count:	14
Transmittal Total:													Total	23,130.13
													Fund 62 Total	23,130.13
District Totals:													Total	23,130.13
													Fund 62 Total	23,130.13
													Grand Total	23,130.13
													Fund 62 Total	23,130.13

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE - DISTRICT WARRANT/EFT REGISTER DETAIL
12/23/2019 11:57:06 AM
20
coevanasa
2020

Options

Report Type

PostList

Filters

Production Run
District

483
75

Agenda Item 3.

CONSENT AGENDA

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

Subject:

3.2 Approval of Warrants and Payroll for NU-Siskiyou Charter School

Action Requested:

Approval

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

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

Fiscal Implications:

Warrants: NU-Siskiyou Charter School - \$101,122.27

Payroll: NU-Siskiyou Charter School - \$12,086.62

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

PAYROLL PRELIST AUDIT TOTALS FOR CLASSIFIED EOM PAYROLL

RECEIVING WARRANTS		EMPLOYEE COUNTS	
RECEIVING WARRANTS	13	GETTING PAID FIRST TIME	0
APD TO CU	0	TERMINATED GETTING PAID	0
APD TO CHECKING	0	STARTING APD CHECKING NEXT MONTH	0
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0
TOTAL GETTING PAID	13	GETTING PAID BALANCE OF CONTRACT	0

PAYROLL TOTALS			
SALARY GROSS	DAILY GROSS	HOURLY GROSS	HOURLY AND DAILY GROSS
NML 6,287.00	NML 860.01	NML 4,939.61	NML 5,799.62
ADJ 0.00	ADJ 0.00	ADJ 0.00	ADJ 0.00
ADJ NML 6,287.00*	ADJ NML 860.01*	ADJ NML 4,939.61*	ADJ NML 5,799.62*
TOTAL OT 0.00*	TOTAL OT 0.00*	TOTAL OT 0.00*	TOTAL OT 0.00*
NON-NML 0.00*	NON-NML 0.00*	NON-NML 0.00*	NON-NML 0.00*
TOTAL 6,287.00**	TOTAL 860.01**	TOTAL 4,939.61**	TOTAL 5,799.62**
			TOTAL 12,086.62
			ADJ 0.00
			ADJ NML 12,086.62*

TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*
TOTAL	6,287.00**	TOTAL	860.01**	TOTAL	4,939.61**	TOTAL	5,799.62**

TOTAL NUMBER HOURS WORKED: 221.83 TOTAL NUMBER DAYS WORKED: 9.15

GROSS	FED IMP GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
12,086.62	0.00	865.35	0.00	412.30	10,808.97	614.25	100.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI
155.21	50.00	11,221.27	695.72	11,221.27	162.72	0.00	0.00
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED
0.00	0.00	0.00	0.00	0.00	5,890.00	412.30	913.80
NET	ADJ (+)	ADJ (-)	OASDI EMPL	MEDI EMPL	STRS EMPL	PERS EMPL	
8,982.62	0.00	0.00	0.00	0.00	0.00	0.00	
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)
0.00	10,808.97	0.00	0.00	0.00	412.30	0.00	0.00
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS
0.00	0.00	0.00	5,890.00	0.00	0.00	0.00	0.00

**Siskiyou County Office of Education
Request for Warrant Processing**

BATCH # 1217

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	5731.30	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent Stan Lamont

Board Approval Date _____ Mail _____ Hold _____

--For Siskiyou County Office of Education Use Only--

Audited By: _____ Audit Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1217 NUSCS BATCH 1217
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMITT)	REFERENCE LN	FD RESC Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
---------	-------------	------	---------------	--------------	-----------	------	------	------	-----	-------	--------------	---------	-------------	-------------	--------

															202.58
															186.63
															56.06
															56.06
															57.29
															86.22
															287.30
															114.60
															\$1,238.55

00571886	000056/		TINY EYE												304.00
															\$304.00

00571887	000057/		TRANSPORTATION												600.00
															\$600.00

00571888	000189/		WALLACE ENTERPRISE												360.00
															\$360.00

*** FUND TOTALS ***

TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:	\$5,705.47*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	12	TOTAL AMOUNT:	\$5,705.47*

*** BATCH TOTALS ***

TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:	\$5,705.47*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	12	TOTAL AMOUNT:	\$5,705.47*

*** DISTRICT TOTALS ***

TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:	\$5,705.47*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	12	TOTAL AMOUNT:	\$5,705.47*

**Siskiyou County Office of Education
Request for Warrant Processing**

BATCH # 1213

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	7299.52	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent *Shari Lewis*

Board Approval Date _____ Mail _____ Hold _____

--For Siskiyou County Office of Education Use Only--

Audited By: _____ Audit Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1213 NUSCS Batch 1213
FUND : 62 CHARTER SCH. ENTERPRISE FUND

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/17/2019

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE	LN	FD RESC	Y	OBJT	GOAL	FUND	SCH	LOCAL	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00571535	000151/		ALSCO													
			PO-200032	1.	62-0000-0-5500-0000-8100-000-00000										INVOICE# IMEDI1766649	37.84
															WARRANT TOTAL	\$37.84

00571536	000004/		CAL-ORE COMMUNICATIONS													
			PO-200010	1.	62-0000-0-5922-0000-2700-000-00000										12/01/19-12/31/19	441.00
															11/01/19-11/31/19	50.70
			PO-200012	1.	62-0000-0-5922-1110-1000-000-00000										12/01/19-12/31/19	270.00
															11/1/19-11/30/19	31.04
			PO-200031	1.	62-0000-0-5922-0000-7200-000-00000										11/01/19-11/31/19	21.73
															12/01/19-12/31/19	189.00
			PV-200499		62-0000-0-8699-0000-2700-000-00000										E CREDIT	392.00-
															E CREDIT	168.00-
															E CREDIT	240.00-
															WARRANT TOTAL	\$203.47

00571537	000062/		CDM GOVERNMENT													
			PV-200464		62-4610-0-4300-0000-2700-000-00000										INVOICE# RLL1444	123.91
															WARRANT TOTAL	\$123.91

00571538	000075/		CITY OF MT SHASTA													
			PO-200013	1.	62-0000-0-5530-0000-8100-000-00000										ALME-000219-ALDR-01	75.31
															WARRANT TOTAL	\$75.31

00571539	000022/		CITY OF YREKA													
			PO-200008	1.	62-0000-0-5530-0000-8100-000-00000										10/21/19-11/20/19	84.19
															WARRANT TOTAL	\$84.19

00571540	000036/		JANE COOVER													
			PV-200472		62-0000-0-4300-1110-1000-000-00000										SCIENCE KITS	52.20
			PV-200476		62-0000-0-5200-1110-1000-000-00000										PICK UP STUDENT/RETURN STUDENT	37.82
															WARRANT TOTAL	\$90.02

DISTRICT: 043 NORTHERN UNITED SISKIYOU COMMERCIAL WARRANT REGISTER
 BATCH: 1213 NUSCS Batch 1213 FOR WARRANTS DATED 12/17/2019
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMITT)	REFERENCE	IN	FD RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00571541	000153/		DAVID WALKER			62-	0000-	0-	5200-	1110-	1000-	000-	000000			NOVEMBER MILEAGE REIMBURSEMENT	258.91
													WARRANT TOTAL				\$258.91
00571542	000063/		G & G HARDWARE INC			62-	0000-	0-	4300-	0000-	8100-	000-	000000			INVOICE# 270788	73.23
													WARRANT TOTAL				\$73.23
00571543	000031/		HOLIDAY INN EXPRESS			62-	0000-	0-	5200-	0000-	2700-	000-	000000			JANUARY 6, 2020 SLOVETT	100.97
													WARRANT TOTAL				\$100.97
00571544	000033/		KIRK MILLER			62-	4610-	0-	4300-	1110-	1000-	000-	000000			LAPTOP BATTERFOR STUDENT COMPU	147.25
													WARRANT TOTAL				\$147.25
00571545	000053/		SHARI LOVETT			62-	0000-	0-	5200-	0000-	2700-	000-	000000			NCMIG MEETING/SCOE 11/20/19	105.46
													WARRANT TOTAL				288.84
													WARRANT TOTAL				287.68
													WARRANT TOTAL				\$681.98
00571546	000011/		MT SHASTA SPRING WATER			62-	0000-	0-	4300-	0000-	8100-	000-	000000			INVOICE# 343932	52.80
													WARRANT TOTAL				\$52.80
00571547	000187/		OAK MEADOW INC			62-	4610-	0-	4100-	1110-	1000-	000-	000000			INVOICE# 97112	362.25
													WARRANT TOTAL				377.75
													WARRANT TOTAL				\$740.00
00571548	000121/		PEARSON EDUCATION INC.			62-	4610-	0-	4100-	1110-	1000-	000-	000000			INVOICE# 7027014583	1,133.01
													WARRANT TOTAL				\$1,133.01
00571549	000106/		RAMSHAW ACE HARDWARE			62-	4610-	0-	4300-	1110-	1000-	000-	000000			INVOICE# 494454	75.14
													WARRANT TOTAL				

DISTRICT: 043 NORTHERN UNITED SISKIYOU COMMERCIAL WARRANT REGISTER
 BATCH: 1213 NUSCS Batch 1213 FOR WARRANTS DATED 12/17/2019
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE LN	FD RESC Y	OBJT	GOAL	FUNC	SGH	LOCAL	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00571550	000023/		RAY MORGAN COMPANY											
				1.	62	0000	0	5600	0000	2700	000	000000	INVOICW #2764395	105.49
				2.	62	0000	0	5600	1110	1000	000	000000	INVOICE# 2764395	45.21
													WARRANT TOTAL	\$150.70
00571551	000104/		SCHOOL OUTFITTERS											
													INVOICE# 13289068	358.36
													WARRANT TOTAL	\$358.36
00571552	000007/		SISKIYOU COUNTY OFFICE OF ED											
													INVOICE# 200168	100.00
													WARRANT TOTAL	\$100.00
00571553	000166/		SISKIYOU DISTRIBUTING											
				1.	62	0001	0	4700	0000	3700	000	000000	INVOICE# 381071	536.28
				1.	62	0001	0	4700	0000	3700	000	000000	INVOICE# 380841	32.00
													WARRANT TOTAL	\$568.28
00571554	000005/		SISKIYOU TELEPHONE COMPANY											
				1.	62	0000	0	5912	0000	2700	000	000000	12/01/19	50.78
													WARRANT TOTAL	\$50.78
00571555	000052/		STAPLES ADVANTAGE											
													INVOICE# 3422098945	57.29
													INVOICE# 3430825152	16.79
													INVOICE# 3430825153	106.19
													INVOICE# 3430825154	121.06
													INVOICE# 3430900120	471.41
													WARRANT TOTAL	\$772.74
00571556	000017/		WELLS FARGO FINANCIAL LEASING											
				1.	62	0000	0	5600	0000	2700	000	000000	INVOICE#5008185644	183.89

DISTRICT: 043 NORTHERN UNITED SISKIYOU
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/17/2019
BATCH: 1213 NUSCS Batch 1213
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL				

2.	62-0000-0-5660-1110-1000-000-00000					INVOICE# 5008185644	612.96
1.	62-0000-0-5600-0000-7200-000-00000					INVOICE# 5008185644	78.81
2.	62-0000-0-5600-0000-2700-000-00000					INVOICE# 5008185645	114.00
3.	62-0000-0-5600-0000-7200-000-00000					INVOICE# 5008185645	48.86
1.	62-0000-0-5600-1110-1000-000-00000					INVOICE# 5008185645	379.96
		WARRANT TOTAL					\$1,418.48

*** FUND TOTALS ***

TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	\$7,299.52*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	22	TOTAL AMOUNT:	\$7,299.52*

*** BATCH TOTALS ***

TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	\$7,299.52*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	22	TOTAL AMOUNT:	\$7,299.52*

*** DISTRICT TOTALS ***

TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	\$7,299.52*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	22	TOTAL AMOUNT:	\$7,299.52*

**Siskiyou County Office of Education
Request for Warrant Processing**

SPECIAL BATCH

BATCH # 1011

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	515.75	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent: *Stan Lewis*

Board Approval Date _____ Mail _____ Hold _____

-For Siskiyou County Office of Education Use Only-

Audited By: _____ Audit Date: _____

**Siskiyou County Office of Education
Request for Warrant Processing**

Special
BATCH # 0815

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	6534.00	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent Shari Lewis

Board Approval Date _____ Mail _____ Hold _____

--For Siskiyou County Office of Education Use Only--

Audited By: _____ Audit Date: _____

Siskiyou County Office of Education Request for Warrant Processing

BATCH # 1115

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	63,193.10	
	Batch Total		

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

Trustee _____	Trustee _____
Trustee _____	Trustee _____
Trustee _____	Trustee _____
Trustee _____	

District Superintendent 

Board Approval Date _____ Mail _____ Hold _____

--For Siskiyou County Office of Education Use Only--

Audited By: _____ Audit Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 1115 BATCH 1115
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	REFERENCE LN	FD RESC Y	OBJT GOAL	FUNC SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570678	000174/		3 D UNIVERSE									
	PV-200368			62-4610-0-4300-1110-1000-000-00000							INVOICE# 3DU-22524	199.85
				62-4610-0-4400-1110-1000-000-00000							INVOICE# 3DU-22524	695.00
				62-4610-0-4400-1110-1000-000-00000							INVOICE# 3DU-22524	3,320.25
	PV-200369			62-4610-0-4300-1110-1000-000-00000							INVOICE# 3DU-22525	199.85
				62-4610-0-4400-1110-1000-000-00000							INVOICE# 3DU-22525	695.00
				62-4610-0-4400-1110-1000-000-00000							INVOICE# 3DU-22525	3,320.25
				WARRANT TOTAL								\$8,430.20
00570679	000151/		ALSCO									
	PO-200032	1.		62-0000-0-5500-0000-8100-000-00000							LMED1758941	37.29
		1.		62-0000-0-5500-0000-8100-000-00000							INVOICE# LMED1756359	37.79
				WARRANT TOTAL								\$75.08
00570680	000065/		BLICK ART MATERIALS									
	PV-200420			62-4610-0-4300-1110-1000-000-00000							INVOICE# 2377427	120.86
	PV-200421			62-4610-0-4300-1110-1000-000-00000							INVOICE# 2419275	96.58
	PV-200422			62-4610-0-4300-1110-1000-000-00000							INVOICE# 237680	1,722.54
	PV-200423			62-4610-0-4300-1110-1000-000-00000							INVOICE# 2418955	126.48
	PV-200424			62-4610-0-4300-1110-1000-000-00000							INVOICE# 2414749	178.24
				WARRANT TOTAL								\$2,244.70
00570681	000062/		CDW GOVERNMENT									
	PV-200431			62-4610-0-4400-0000-2700-000-00000							INVOICE# VLP7244	566.23
				62-4610-0-4400-0000-7200-000-00000							INVOICE# VLP7244	242.67
				WARRANT TOTAL								\$808.90
00570682	000116/		CERELIA BARBATO									
	PV-200425			62-0000-0-5200-0000-2700-000-00000							MANDATORY PEIS TRAINING	43.04
	PV-200426			62-0000-0-5200-0000-2700-000-00000							PD SPECIAL ED EUREKA	281.88

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/26/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1115 BATCH 1115
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT REC#	VENDOR/ADDR REFERENCE LN	NAME (REMIT) FD RESC Y ORBT	DEPOSIT TYPE GOAL FUNC SCH LOCAL	ABA NUM DESCRIPTION	ACCOUNT NUM DESCRIPTION	AMOUNT
00570683	000021/01	COLLEGE OF THE SISKIYOU				\$324.92
		FV-200370	62-0000-0-4100-1110-1000-000-00000	INVOICE# 2477		68.80
			WARRANT TOTAL			\$68.80
00570684	000167/	DAVID L MOONIE & CO LLP				
		FV-200442	62-0000-0-5830-0000-7191-000-00000	4TH PROGRESS ON 18/19 CONTRACT		3,900.00
			WARRANT TOTAL			\$3,900.00
00570685	000028/	DAWN FRYLING				
		FV-200413	62-0000-0-5200-1110-1000-000-00000	MILEAGE FOR STUDENTS		134.21
		G & G HARDWARE INC				\$134.21
00570686	000063/					
		FV-200437	62-0000-0-4300-0000-2700-000-00000	INVOICE# 268697		21.46
		HEINEMANN				\$21.46
00570687	000138/					
		FV-200433	62-4610-0-4100-1110-1000-000-00000	INVOICE# 7148782		1,757.63
		FV-200434	62-4610-0-4100-1110-1000-000-00000	INVOICE# 7145947		7,382.04
			WARRANT TOTAL			\$9,139.67
00570688	000080/	HOMESCHOOL SUPERCENTER				
		FV-200435	62-4610-0-4100-1110-1000-000-00000	INVOICE3 10208822		143.47
			WARRANT TOTAL			\$143.47
00570689	000082/	JAMIE ELLSMORE				
		FV-200414	62-0000-0-5200-0000-2700-000-00000	MILES/ACCOMODATION		374.96
			WARRANT TOTAL			\$374.96
00570690	000175/	LAURIE GARDNER				
		FV-200371	62-0000-0-5200-0000-2700-000-00000	MEAL TIME TRAINING		43.15
			WARRANT TOTAL			\$43.15
00570691	000133/	MT SHASTA SUPERMARKET				
		PO-200027	2. 62-0000-0-4300-0000-2700-000-00000	STAFF MAND PBIS MTG		137.65

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 11/26/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 1115 BATCH 1115
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT REQ#	VENDOR/ADDR REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
00570692	000020/ N.C.S.M.I.G.	1.	62	0000	0	4300	1110	1000	000	00000		ACCOUNT 8027 - STUDENT PBIS	101.05	
		1.	62	0000	0	4300	1110	1000	000	00000	WARRANT TOTAL	ACCOUNT 8027 STUDENT PBIS	71.75 \$310.45	
00570693	000064/ RAINBOW RESOURCE CENTER	1.	62	0000	0	9514	0000	0000	000	00000	WARRANT TOTAL	ADJ MARY INGRAM-SEPT MEDICAL	1,495.31 \$1,495.31	
00570694	000179/ REBECCA FORINA										INVOICE# 2792113		202.29 \$202.29	
00570695	000104/ SCHOOL OUTFITTERS										WARRANT TOTAL	Mandatory PBIS Training	43.04 \$43.04	
											INVOICE# 13271570		34.41	
											INVOICE# 13271572		34.28	
											INVOICE# 13272944		633.84	
											INVOICE# 13283145		1,337.38	
											INVOICE# 13283145		4,275.18	
											INVOICE# 13283669		972.03	
											INVOICE# 13284292		410.19	
											INVOICE# 13285808		1,347.31 \$9,044.62	
00570696	000006/ SCHOOL PATHWAYS										WARRANT TOTAL			
		1.	62	0000	0	5800	0000	0000	2700	00000		INVOICE# 62795	396.00	
		1.	62	0000	0	5800	0000	0000	2700	00000		INVOICE# 62253	370.00	
		1.	62	0000	0	5800	0000	0000	2700	00000		INVOICE# 62855	1,650.00	

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/26/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1115 BATCH 1115
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT REQ#	VENDOR/ADDR	NAME (REMIT)	LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT	
00570697	000091/	SHI INC.															\$2,416.00
		PV-200419		62	0000	0	5912	0000	2700	000	000000				CUSTOMER # 1109527	135.45	
				62	0000	0	5912	0000	7200	000	000000				CUSTOMER# 1109527	58.05	
				62	0000	0	5912	1110	1000	000	000000				CUSTOMER #1109527	451.50	
																	\$645.00
00570698	000007/	SISKIYOU COUNTY OFFICE OF ED															
		PV-200365		62	0000	0	5800	0000	7300	000	000000				INVOICE# 191494	13,842.62	
		PV-200429		62	0000	0	5800	0000	7200	000	000000				INVOICE# 200520	32.00	
		PV-200430		62	0000	0	5200	0000	2700	000	000000				CPR CLASS	460.00	
																	\$14,334.62
00570699	000154/	SISKIYOU FAMILY YMCA															
		PV-200432		62	0000	0	5800	1110	1000	000	000000				INVOICE# 102319 OCT-DEC	218.00	
																	\$218.00
00570700	000005/	SISKIYOU TELEPHONE COMPANY															
		PO-200009	1.	62	0000	0	5912	0000	2700	000	000000				NOVEMBER-FISHERS	50.77	
																	\$50.77
00570701	000052/	STAPLES ADVANTAGE															
		PV-200374		62	4610	0	4300	0000	2700	000	000000				INVOICE# 3421574071	160.00	
				62	4610	0	4300	1110	1000	000	000000				INVOICE# 3421574071	585.57	
		PV-200375		62	4610	0	4300	0000	2700	000	000000				INVOICE# 3421658479	158.42	
		PV-200376		62	0000	0	4300	0000	2700	000	000000				INVOICE# 3421658478	10.17	
				62	0000	0	4300	0000	8100	000	000000				INVOICE# 3421658478	179.89	
		PV-200377		62	4610	0	4300	0000	2700	000	000000				INVOICE# 2422098949	287.03	
		PV-200378		62	4610	0	4300	0000	2700	000	000000				INVOICE# 3422098948	341.21	
		PV-200379		62	4610	0	4300	0000	2700	000	000000				INVOICE# 3422098947	192.53	

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/26/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1115 BATCH 1115
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT VENDOR/ADDR NAME (REMIT)

REQ#	REFERENCE LN	FD	RESC	Y	OBVT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
	PV-200380	62	-4610	-0	-4300	-0000	-8100	-000	-000000				INVOICE# 6422098946	23.41
	PV-200381	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3422098950	109.18
	PV-200382	62	-0000	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3423173513	10.36
	PV-200383	62	-4610	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3423173514	28.48
	PV-200384	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3423173515	49.34
	PV-200385	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3423173516	204.79
	PV-200386	62	-0000	-0	-4300	-0000	-8100	-000	-000000				INVOICE# 3423173517	49.43
	PV-200387	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3423269003	274.77
	PV-200388	62	-4610	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3426008510	13.36-
	PV-200389	62	-0000	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3424751418	17.91-
	PV-200390	62	-0000	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3424751419	17.91
	PV-200392	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3428706156	192.53
	PV-200393	62	-4610	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3428706157	249.62
	PV-200394	62	-4610	-0	-4400	-0000	-2700	-000	-000000				INVOICE# 3428706158	722.17
	PV-200395	62	-4610	-0	-4400	-1110	-1000	-000	-000000				INVOICE# 3428706158	1,685.06
	PV-200396	62	-4610	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3428778877	38.18
	PV-200397	62	-4610	-0	-4300	-0000	-8100	-000	-000000				INVOICE# 3428625692	56.06
	PV-200398	62	-0000	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3428778878	7.89
	PV-200399	62	-0000	-0	-4300	-1110	-1000	-000	-000000				INVOICE# 3393018101	18.69
	PV-200400	62	-0000	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3392943172	37.35
	PV-200401	62	-0000	-0	-4300	-0000	-2700	-000	-000000				INVOICE# 3403134738	113.43
	PV-200402	62	-0000	-0	-4300	-0000	-8100	-000	-000000				INVOICE# 3409836793	80.50
	PV-200403	62	-0000	-0	-4300	-0000	-8100	-000	-000000				INVOICE# 3409836792	137.14
													INVOICE# 3409912585	12.87

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1115 BATCH 1115
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT REQ#	VENDOR/ADDR NAME (REMIT) REFERENCE LN	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570702	000181/ STUDIES WEEKLY								
	PV-200404	62-0000-0-4300-0000-8100-000-00000					3409836787	INVOICE# 3409836787	64.06
	PV-200405	62-0000-0-4300-1110-1000-000-00000					3409896786	INVOICE# 3409896786	51.59
	PV-200406	62-0000-0-4300-1110-1000-000-00000					3409836785	INVOICE# 3409836785	34.70
	PV-200407	62-0000-0-4300-1110-1000-000-00000					3409357363	INVOICE# 3409357363	9.64
	PV-200408	62-0000-0-4300-0000-2700-000-00000			WARRANT TOTAL		3409357362	INVOICE# 3409357362	80.95
									\$6,243.65
00570703	000056/ TINY EYE								
	PV-200440	62-4610-0-4300-1110-1000-000-00000			WARRANT TOTAL		288431	INVOICE# 288431	1,265.43
									\$1,265.43
00570704	000176/ TRACEY AKANA								
	PO-200041	1. 62-6500-0-5800-5770-1120-000-00000			WARRANT TOTAL		200041	INVOICE# 200041	746.40
									\$746.40
00570705	000180/ INC. WILLIAM H. SADLER								
	PV-200372	62-0000-0-5200-0000-8100-000-00000						REDDING CANVAS - DROP OFF	122.96
	PV-200373	62-0000-0-5200-0000-8100-000-00000			WARRANT TOTAL			REDDING CANVAS PICK UP AWNING	122.96
									\$245.92
00570705	000180/ INC. WILLIAM H. SADLER								
	PV-200439	62-4610-0-4100-1110-1000-000-00000			WARRANT TOTAL			INVOICE# S014503 ACCNT 4276016	217.58
									\$217.58
*** FUND	TOTALS ***							TOTAL AMOUNT OF CHECKS:	\$63,188.60*
								TOTAL AMOUNT OF ACH:	\$.00*
								TOTAL AMOUNT OF EFT:	\$.00*
								TOTAL AMOUNT:	\$63,188.60*
*** BATCH	TOTALS ***							TOTAL AMOUNT OF CHECKS:	\$63,188.60*
								TOTAL AMOUNT OF ACH:	\$.00*
								TOTAL AMOUNT OF EFT:	\$.00*
								TOTAL AMOUNT:	\$63,188.60*
*** DISTRICT	TOTALS ***							TOTAL AMOUNT OF CHECKS:	\$63,188.60*
								TOTAL AMOUNT OF ACH:	\$.00*
								TOTAL AMOUNT OF EFT:	\$.00*
								TOTAL AMOUNT:	\$63,188.60*

**Siskiyou County Office of Education
Request for Warrant Processing**

BATCH # 1206

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	17,262.92	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent *Mark Lantz*

Board Approval Date _____ Mail _____ Hold _____

-For Siskiyou County Office of Education Use Only-

Audited By: _____ Audit Date: _____

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/05/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 1206 NUSCS BATCH 1206
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT VENDOR/ADDR	REQ#	REFERENCE LN	FD RESC Y	OBJT GOAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570866	000151/	ALSCO							
		PO-200032	1.	62-0000-0-5500-0000-8100-000-00000	WARRANT TOTAL			INVOICE# LME1761573	37.29 \$37.29
00570867	000065/	BLICK ART MATERIALS							
		PV-200457		62-4610-0-4300-1110-1000-000-00000	WARRANT TOTAL			INVOICE# 2375033	152.37 \$152.37
00570868	000002/	BOB STONE							
		PO-200005	1.	62-0000-0-5612-0000-8700-000-00000	WARRANT TOTAL			JANUARY 2020	2,850.00 \$2,850.00
00570869	000184/	CARSON DELLOSA EDUCATION							
		PV-200460		62-4610-0-4300-1110-1000-000-00000	WARRANT TOTAL			INVOICE# 354687	25.53 \$25.53
00570870	000081/	CHILDREN FIRST/LASSEN COUNSEL							
		PV-200443		62-0000-0-5800-1110-1000-000-00000	WARRANT TOTAL			CORRECTED ODS 05/18/19	160.00 \$160.00
00570871	000036/	JANE COOVER							
		PV-200446		62-0000-0-5200-1110-1000-000-00000	WARRANT TOTAL			MILEAGE REIMBURSEMENT	23.78 \$23.78
00570872	000028/	DAWN FRYLING							
		PV-200444		62-0000-0-4300-1110-1000-000-00000	WARRANT TOTAL			AMAZON DEVILMAN 2	22.97
00570873	000159/	DONNIE ALLEN							
		PV-200448		62-0000-0-4300-1110-1000-000-00000	WARRANT TOTAL			AMAZON DEVILMAN 1	13.86 \$36.83
00570874	000182/	KATHERINE O'BRIEN							
		PV-200445		62-4610-0-4300-1110-1000-000-00000	WARRANT TOTAL			MILEAGE MANDATORY PBIS	43.04 \$43.04
								INVOICE# WA1593175 SOIL TEST	87.20 \$87.20

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/05/2019

12/05/19 PAGE 2

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1206 NUSCS BATCH 1206
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570875	000136/	LAKESHORE LEARNING MATERIALS														
		PV-200451		62-4610-0-4300-1110-1000-000-00000											INVOICE# 3216221119	1,907.95
																\$1,907.95
00570876	000011/	MT SHASTA SPRING WATER														
		PO-200015		1. 62-0000-0-5600-0000-8100-000-00000											INVOICE# 342756	9.65
																\$9.65
00570877	000039/	LINDSEY NEMEC														
		PV-200447		62-0000-0-4300-0000-2700-000-00000											BERRYVALE MANDATORY PBIS MTG	94.45
																\$94.45
00570878	000013/	PACIFIC POWER														
		PO-200016		1. 62-0000-0-5520-0000-8100-000-00000											10/15-11/14/2019	659.93
																\$659.93
00570879	000064/	RAINBOW RESOURCE CENTER														
		PV-200449		62-4610-0-4300-1110-1000-000-00000											SC20-0223 BOOKS	201.29
		PV-200450		62-4610-0-4300-1110-1000-000-00000											INVOICE# 2799724	96.51
																\$297.80
00570880	000023/	RAY MORGAN COMPANY														
		PO-200017		1. 62-0000-0-5600-0000-2700-000-00000											INVOICE#	58.66
				2. 62-0000-0-5600-1110-1000-000-00000											INVOICE# 2743100	136.88
																\$195.54
00570881	000160/	RENNER PETROLEUM														
		PO-200039		1. 62-0000-0-4300-1110-1000-000-00000											INVOICE# 799652	79.86
																\$79.86
00570882	000105/	SADDLBACK EDUCATION PUBLISH														
		PV-200458		62-4610-0-4100-1110-1000-000-00000											INVOICE# 676118	622.64
																\$622.64
00570883	000088/	SHASTA SUMMIT PROPERTIES														
		PO-200007		1. 62-0000-0-5612-0000-8700-000-00000											JANUARY 2020	2,500.00

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 12/05/2019

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1206 NUSCS BATCH 1206
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE LN	FD RESC Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570884	000014/		SHASTA VALLEY PEST CONTROL												\$2,500.00
				PO-200025	1.	62-0000-0-5500-0000-8100-000-000000								INVOICE# 112919-7	45.00
															\$45.00
00570885	000154/		SISKIYOU FAMILY YMCA												
				PV-200453		62-0000-0-5800-1110-1000-000-000000								INVOICE# 11/07/19	30.00
				PV-200454		62-0000-0-5800-1110-1000-000-000000								INVOICE# 11/8/19	40.00
															\$70.00
00570886	000060/		SISKIYOU FIRE EQUIPMENT												
				PV-200455		62-0000-0-5800-0000-8100-000-000000								INVOICE# 18954	15.00
						62-4610-0-4300-0000-8100-000-000000								INVOICE# 18954	258.00
				PV-200456		62-0000-0-5800-0000-8100-000-000000								INVOICE# 18955	120.00
						62-4610-0-4300-0000-8100-000-000000								INVOICE# 18955	64.50
															\$457.50
00570887	000052/		STAPLES ADVANTAGE												
				PV-200452		62-0000-0-4300-1110-1000-000-000000								INVOICE# 3430452562	189.53
						62-4610-0-4300-1110-1000-000-000000								INVOICE# 3430452562	352.78
															\$542.31
00570888	000008/		TODD WHIPPLE & STACY WHIPPLE												
				PO-200006	1.	62-0000-0-5612-0000-8700-000-000000								JANUARY 2020	3,000.00
															\$3,000.00
00570889	000003/		WENDY JAMES												
				PO-200004	1.	62-0000-0-5612-0000-8700-000-000000								JANUARY 2020	2,650.00
															\$2,650.00
00570890	000016/		YREKA TRANSFER LLC												
				PO-200020	1.	62-0000-0-5550-0000-8100-000-000000								INVOICE# 485395	30.75
						1.	62-0000-0-5550-0000-8100-000-000000							INVOICE# 486812	167.75

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 1206 NUSCS BATCH 1206
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT	
WARRANT TOTAL																		
*** FUND	TOTALS	***																\$198.50
	TOTAL NUMBER OF CHECKS:													25				\$16,747.17*
	TOTAL ACH GENERATED:													0				\$.00*
	TOTAL EFT GENERATED:													0				\$.00*
	TOTAL PAYMENTS:													25				\$16,747.17*
*** BATCH	TOTALS	***																\$16,747.17*
	TOTAL NUMBER OF CHECKS:													25				\$16,747.17*
	TOTAL ACH GENERATED:													0				\$.00*
	TOTAL EFT GENERATED:													0				\$.00*
	TOTAL PAYMENTS:													25				\$16,747.17*
*** DISTRICT	TOTALS	***																\$16,747.17*
	TOTAL NUMBER OF CHECKS:													25				\$16,747.17*
	TOTAL ACH GENERATED:													0				\$.00*
	TOTAL EFT GENERATED:													0				\$.00*
	TOTAL PAYMENTS:													25				\$16,747.17*

**Siskiyou County Office of Education
Request for Warrant Processing**

SPECIAL

BATCH # 1203

District # 43

District Name NORTHERN UNITED SISKIYOU CHARTER SCHOOL

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance		
15	Pupil Transportation Equip Fund		
17	Special Reserve Fund Other Than Capital Outlay	XXXXXXXXXX	XXXXXXXXXX
25	Capital Facilities (Developer Fees) Fund		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
62	NORTHERN UNITED SISKIYOU CHARTER SCH	585.78	
	Batch Total		

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

Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____ Trustee _____
 Trustee _____

District Superintendent *Alan Smith*

Board Approval Date _____ Mail _____ Hold _____

-For Siskiyou County Office of Education Use Only-

Audited By: _____ Audit Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU COMMERCIAL WARRANT REGISTER

BATCH: 1203 SPECIAL BATCH 1203 FOR WARRANTS DATED 12/03/2019

FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMT)	REQ#	REFERENCE LN	FD RESC Y	OBJT GOAL	FUNG SCH	LOCAL	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
00570775	000185/	GCCCD AUXILIARY/JSPAC										
		PV-200461			62-0000-0-5200-0000-2700-000-00000						DAVID WALKER #1101017617	325.00
											WARRANT TOTAL	\$325.00

00570776	000186/	HOLIDAY INN										
		PV-200462			62-0000-0-5200-0000-2700-000-00000						JSPAC CONF ACCOMMODATIONS/PARKI	260.78
											WARRANT TOTAL	\$260.78

*** FUND TOTALS ***

TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$585.78*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$585.78*

*** BATCH TOTALS ***

TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$585.78*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$585.78*

*** DISTRICT TOTALS ***

TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$585.78*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$585.78*

Agenda Item 3.

CONSENT AGENDA

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

Subject:

3.3 Approval of Minutes

Action Requested:

Approval

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

The minutes from prior meetings are inspected, corrected if needed, and approved. This is a routine monthly process for the Board. The minutes for the December 10th 2019 board meeting are attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools
Board of Directors Regular Board Meeting
December 10, 2019

Members Present: Jere Cox, Rosemary Kunkler and Bianca Garza

Staff Present: Shari Lovett, Julie Smith, Kirk Miller, Tammy Picconi, Valerie Walsh and Lynda Speck

Guests: Jennifer Fairbanks

- 1.0 **CALL TO ORDER:** Jere called the meeting to order at 4:00pm.
 - 1.1 **Pledge of Allegiance:**
 - 1.2 **Adopt the Agenda:** A motion to adopt the agenda as posted was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 2.0 **STUDENT PRESENTATION:** There was not a presentation this month.
- 3.0 **CONSENT AGENDA:**
 - 3.1 Consideration of Approval of Warrants and Payroll for NU-Humboldt Charter School:
 - 3.2 Consideration of Approval of Warrants and Payroll for NU-Siskiyou Charter School:
 - 3.3 Consideration of Approval of Minutes for the November 4, 2019 Board Meeting:
 - 3.4 Consideration of Approval of Resignations, Hires, Leaves, and Change of Assignment: A motion to adopt the consent agenda was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 4.0 **PUBLIC COMMENTS:** There were no public comments.
- 5.0 **ACTION ITEMS TO BE CONSIDERED:**
 - 5.1 **Annual Organizational Meeting:**
 - 5.1.1 **Election of Board and Corporate Officers:** Shari Lovett explained the process of electing the officers of the board and officers of the corporation. A motion to approve Jere Cox as President of the Board, Bianca Garza as Vice President of the board, and Shari Lovett as Executive Director of the Corporation, Tammy Picconi as the Treasurer of the Corporation and Lynda Speck as Secretary of the Corporation was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
 - 5.1.2 **Adoption of the Northern United Charter School Board of Directors Meeting Calendar:** Shari Lovett went over the calendar with the board and explained why the June board meetings were later than the rest of the calendar. A motion to approve the board calendar as presented was made by Bianca Garza and seconded by Rosemary Kunkler. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.

- 5.2 **Approval of Sale and Disposal of Books, Equipment and Supplies Policy (2nd Reading):** A motion to approve the Sale and Disposal of Books, Equipment and Supplies Policy as presented was made by Bianca Garza and seconded by Rosemary Kunkler. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 5.3 **Approval of Inventory Management Policy (2nd Reading):** A motion to approve the Inventory Management Policy as presented was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 5.4 **Approval of Equipment Management Policy (2nd Reading):** A motion to approve the Equipment Management Policy as presented was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 5.5 **Approval of the Budget Management Policy (2nd Reading):** A motion to approve the Budget Management Policy as presented was made by Bianca Garza and seconded by Rosemary Kunkler. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 5.6 **Certification of Northern United-Humboldt Charter School’s First Interim Budget:** Tammy Picconi presented an overview report of the first interim budget. She recommends the board certify a positive first interim budget. A motion to certify a positive first interim budget was made by Rosemary Kunkler and seconded by Bianca Garza. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 5.7 **Approval of the Yreka Learning Center Field Trip to Wolf Creek, Oregon:** A motion to approve the Yreka Learning Center field trip to Wolf Creek, Oregon was made by Bianca Garza and seconded by Rosemary Kunkler. Vote taken: Jere Cox – Aye, Rosemary Kunkler – Aye, and Bianca Garza – Aye. Motion carries unanimously.
- 6.0 **REPORTS:**
- 6.1 **Enrollment and Attendance Report:** In board packet:
- 6.2 **Financial Report for NU-Humboldt and NU-Siskiyou Charter Schools:** In board packet
- 6.3 **LCAP Report:** Shari updated the board on the LCAP process.
- 6.4 **Directors Report:** Shari Lovett reported on the following topics:
- Approval of NU-Siskiyou Charter School’s Renewal Petition
 - MOU Between Siskiyou County Office of Education and NU-Siskiyou Charter School
 - School Dashboard release date
 - Possible Cannabis Policy
 - New facility update for Cutten Learning Center
 - Public Charter School Grant Desk Review
 - Meeting with Jennifer Fairbanks for oversight checklist
 - Physical Fitness Test Policy
- 6.5 **Northern United-Humboldt Charter School Report:** Julie Smith gave a report of current events for NU-Humboldt Charter School.

- 6.6 **Northern United-Siskiyou Charter School Report:** Kirk Miller gave a report of current events for NU-Siskiyou Charter School.
- 6.7 **Board Report:** Board Members commented on school activities that they have participated in. Jere Cox commented on the super student and Shari Lovett spoke on the search for new board member.
- 7.0 **DISCUSSION ITEMS:**
 - 7.1 **Discussion on the Board of Directors Visiting Learning Centers:** Shari Lovett will look to see if there is a protocol in board handbook.
- 8.0 **NEXT BOARD MEETING:**
 - 8.1 **Possible Agenda Items:** Cutten School District food services contract, NU-Siskiyou Charter School's first interim, facility update, Form 700.
 - 8.2 **Next Board Meeting:** The next meeting is Thursday, January 9, 2020.
- 9.0 **ADJOURNMENT:** Jere Cox adjourned the meeting at 5:32pm.

Official Board Signature _____ Date: _____

Respectfully Submitted by Lynda Speck

Agenda Item 3.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck



Northern United Charter Schools

Resignations, Hires, and Leaves

For the Month of: 12/30/2019

Resignations

Name	Date	Location	Comments

Hires

Name	Date	Location	Comments
Darla Davis	11/14/2019	Redway L.C.	Custodian

Leaves

Name	Date	Location	Comments
Travis Gall	11/23/2019	Cutten Learning Center	Time off for Birth of Child
Hannah Lucky	12/20/2019	Cutten Learning Center	FMLA Leave for Birth of Child
Rebekah Davis	11/23/2019	Cutten Learning Center	FMLA Leave for Birth of Child
Mary Cudney	10/08/2019	Business Services	Medical Leave

Change Of Assignment

Name	Date	Location	Comments

Agenda Item 3.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

NU-HCS is required by the Education Code to report any complaints regarding the provision of textbooks and instructional materials, teacher vacancy or mis-assignment, and/or facilities conditions. The Board approves these reports each quarter.

No complaints were received in the last quarter.

Fiscal Implications:

None

Contact Person/s: Shari Lovett



Northern United – Humboldt Charter School

Learning Today, Leading Tomorrow

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

nucharters.org

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

Quarterly Reporting Period (please check one)

- First Quarter 2019 January 1 through March 31, 2019
- Second Quarter 2019 April 1 through June 30, 2019
- Third Quarter 2019 July 1 through September 30, 2019
- Fourth Quarter 2019 October 1 through December 31, 2019

PLEASE CHECK THE BOX THAT APPLIES:

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

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

Shari Lovett
(Print Name of District Superintendent)

Shari Lovett
(Signature of District Superintendent)

Please return hard copy to:
Rosemarie Butler, School Support
Humboldt County Office of Education
rbutler@hcoe.org

by: Quarter 1 due: 04/15/2019
 Quarter 2 due: 07/15/2019
 Quarter 3 due: 10/15/2019
 Quarter 4 due: 01/15/2020

Agenda Item 2.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

NU-SCS is required by the Education Code to report any complaints regarding the provision of textbooks and instructional materials, teacher vacancy or mis-assignment, and/or facilities conditions. The Board approves these reports each quarter.

No complaints were received in the last quarter.

Fiscal Implications:

None

Contact Person/s: Shari Lovett



Northern United – Siskiyou Charter School

Learning Today, Leading Tomorrow

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

nucharters.org

Academic School Year 2019 - 2020
Quarterly Report on Williams Uniform Complaints
[Education Code § 35186]

District: *Northern United - Siskiyou Charter School*

Person completing this form: *Shari Lovett* Title: *Director*

Quarterly Report Submission Date: Jul 1 – Sep 30, 2019 (due Oct 27, 2019)
 (Please check one) Oct 1 – Dec 31, 2019 (due Jan 27, 2020)
 Jan 1 – Mar 31, 2020 (due Apr 27, 2020)
 Apr 1 – Jun 30, 2020 (due Jul 27, 2020)

Date for information to be reported publicly at governing board meeting:

Please check the box that applies:

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

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

Print Name of District Superintendent

Shari Lovett

Signature of District Superintendent

1/6/20
Date

Agenda Item 4.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

4.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.1 Approval of the NU-HCS Independent Auditor's Report

Action Requested:

Approval

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

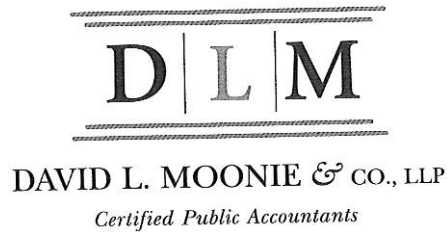
All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. There was one finding in this report. The status of an English learner who had been redesignated as English fluent was not changed in CalPads resulting in an overpayment of \$1,600 by the State. The corrective action has been completed.

Fiscal Implications:

\$1,600

Contact Person/s: Shari Lovett, Lynda Speck, Tammy Picconi

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



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

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

December 19, 2019

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

To the Board of Directors:

We have audited the financial statements of Northern United-Humboldt Charter School (the Charter School) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 17, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Charter School are described in Note 1 to the financial statements. New accounting policies related to net assets and liquidity disclosures were adopted in 2018-19 in accordance with ASU 2016-4. The application of other existing policies was not changed during 2018-19. We noted no transactions entered into by the Charter School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Charter School's financial statements are management's allocation of functional expenses. Management's allocation to functional categories is based on estimates made at the time the expenditure is incurred and entered into the School's payables system. We evaluated the key factors and assumptions used to develop the allocation of functional expenses and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to governmental unit's financial

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

Other Audit Findings or Issues

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

Other Matters

We were engaged to report on the following supplemental information which accompany the financial statements but are not required supplementary information (RSI):

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

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

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

Board of Directors
Northern United - Humboldt Charter School
December 19, 2019
Page 4

Restrictions on Use

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

Very truly yours,



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

MW

Enc. (2)

S:\Schools\2019\Communication to Board\Northern United-Humboldt 18-19.doc

Northern United-Humboldt Charter School
Uncorrected Audit Differences
 6/30/19

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

Description	Cause	Over (Under) Statement of Financial Statement Amounts Resulting From These Uncorrected Audit Differences		
		Total Assets	Total Liabilities	Total Revenues Expenses
Fair value adjustment	The County Treasurer's office does not record minor annual fluctuations in the fair value of the underlying investments that make up total Cash in County Treasury	(333)		(333)
Unrecorded accounts payable to Ray Morgan	Clerical error		(4,567)	(4,567)
Total Current Year Uncorrected Audit Adjustments		<u>(333)</u>	<u>(4,567)</u>	<u>(4,900)</u>

Client: **15180 - Northern United-Humboldt Charter School**
 Engagement: **06-30-19 Audit**
 Period Ending: **6/30/2019**
 Trial Balance: **3001 - TB**
 Workpaper: **3701 - Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To allocate restricted net assets. FOR AUDIT PRESENTATION ONLY. SCHOOL DOES NOT NEED TO RECORD.				
62-9790	UNDESIGNATED/UNAPPROPRIATED		29,815.00	29,815.00
62-9740	LEGALLY RESTRICTED BALANCE			29,815.00
Total			29,815.00	29,815.00
Adjusting Journal Entries JE # 2				
To reclassify restricted revenue. FOR AUDIT PRESENTATION ONLY. SCHOOL DOES NOT NEED TO RECORD.				
62-8995	TEMPORARILY RESTRICTED REVENUE OFFSET-STATE		27,616.00	
62-8996	TEMPORARILY RESTRICTED REVENUES OFFSET-LOCAL		2,449.00	
62-8990	TEMPORARILY RESTRICTED REVENUES-STATE			27,616.00
62-8991	TEMPORARILY RESTRICTED REVENUES-LOCAL			2,449.00
Total			30,065.00	30,065.00
Adjusting Journal Entries JE # 3				
To record net assets released from restrictions. FOR AUDIT PRESENTATION ONLY. SCHOOL DOES NOT NEED TO RECORD.				
62-8999	RELEASED FROM RESTRICTIONS (DR)		250.00	250.00
62-8998	RELEASED FROM RESTRICTIONS (CR)			250.00
Total			250.00	250.00
Adjusting Journal Entries JE # 4				
To record balance due from Mattole Valley Charter School.				
62-9390	DUE FROM LAPSED ORGANIZATION		973,961.00	973,961.00
62-8965	TRANS FRM FND OF LAPSD/REORG			973,961.00
Total			973,961.00	973,961.00
Adjusting Journal Entries JE # 5				
To reverse Client's JE 190001 which reduced local revenue and reduced wages. FOR AUDIT PRESENTATION ONLY. CHARTER SCHOOL DOES NOT NEED TO RECORD.				
62-1200	CERT PUPIL SUPPORT SAL - REG		30,140.00	
62-2218	COUNSELING/CAREER TECHNICIAN		8,740.00	
62-3101	STRS - CERTIFICATED		7,889.00	
62-3202	PERS - CLASSIFIED		1,628.00	
62-3312	SOCIAL SECURITY-CLASSIFIED		542.00	
62-3331	MEDICARE-CERTIFICATED		693.00	
62-3332	MEDICARE-CLASSIFIED		127.00	
62-3411	HEALTH & WELFARE BENEFITS-CRT		7,792.00	
62-3412	HEALTH & WELFARE BENEFITS-CLS		3,710.00	
62-3501	ST UNEMPLOYMENT INS-CERTIF		24.00	
62-3502	ST UNEMPLOYMENT INS-CLASSIFD		4.00	
62-3601	WORKER'S COMP-CERTIFICATED		1,115.00	
62-3602	WORKER'S COMP-CLASSIFIED		204.00	
62-8699	ALL OTHER LOCAL REVENUES			62,608.00
Total			62,608.00	62,608.00
Total Adjusting Journal Entries			1,096,699.00	1,096,699.00
Total All Journal Entries			1,096,699.00	1,096,699.00

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL

**County of Humboldt
Eureka, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2019

With

INDEPENDENT AUDITOR'S REPORT

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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June 30, 2019

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NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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Mark G. Wetzell, CPA
Michael R. Cline, CPA



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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Northern United-Humboldt Charter School (the "Charter School"), a non-profit organization, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT - CONTINUED

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern United-Humboldt Charter School as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information described in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of activities - budget and actual, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary schedules listed in the first sentence of this paragraph are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2019, on our consideration of Northern United-Humboldt Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT - CONTINUED

integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern United-Humboldt Charter School's internal control over financial reporting and compliance.

David L. Moonie + Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
December 12, 2019

David L. Moonie and
Co., LLP

Digitally signed by David L.
Moonie and Co., LLP
Date: 2019.12.13 15:20:06 -08'00'

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Cash in County Treasury	\$	418,543
Accounts receivable		352,486
Due from lapsed organization		973,961
Total Current Assets		<u>1,744,990</u>

Total Assets	\$	<u><u>1,744,990</u></u>
--------------	----	-------------------------

LIABILITIES

Accounts payable	\$	43,919
Unearned revenue		4,445
Total Current Liabilities		<u>48,364</u>

Total Liabilities		<u>48,364</u>
-------------------	--	---------------

NET ASSETS

Net assets without donor restrictions		1,666,811
Net assets with donor restrictions		<u>29,815</u>

Total Net Assets		<u>1,696,626</u>
------------------	--	------------------

Total Liabilities and Net Assets	\$	<u><u>1,744,990</u></u>
----------------------------------	----	-------------------------

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 3,994,680		\$ 3,994,680
Federal grants and contracts	301,649		301,649
Other state grants and contracts	68,603	\$ 27,616	96,219
Other local	472,819	2,449	475,268
Net assets released from restrictions	250	(250)	-
Total revenues	<u>4,838,001</u>	<u>29,815</u>	<u>4,867,816</u>
Expenses:			
Program services:			
Instruction	2,836,727		2,836,727
Instruction-related services	1,084,202		1,084,202
Pupil services	184,325		184,325
Plant services	323,226		323,226
Supporting services:			
General administration	216,671		216,671
Total expenses	<u>4,645,151</u>	<u>-</u>	<u>4,645,151</u>
Change in Net Assets from operating activities	192,850	29,815	222,665
Non-operating Revenues (Expenses):			
Transfer from lapsed charter school	1,473,961		1,473,961
Change in Net Assets from non-operating activities	<u>1,473,961</u>	<u>-</u>	<u>1,473,961</u>
Change in Net Assets	1,666,811	29,815	1,696,626
Beginning Net Assets			-
Ending Net Assets	<u>\$ 1,666,811</u>	<u>\$ 29,815</u>	<u>\$ 1,696,626</u>

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2019

	Program Services			Support	Total	
	Instruction	Instruction Related	Pupil Services	Plant Services		Management and General
Expenses:						
Certificated Salaries	\$ 1,536,902	\$ 139,360	\$ 98,119		\$ 112,000	\$ 1,886,381
Classified Salaries	255,305	488,099	29,136	\$ 9,470		782,010
Employee Benefits	654,200	329,060	52,491	2,056	38,902	1,076,709
Books and supplies	150,975	22,823	332	5,915		180,045
Services and other operating expenses	233,306	104,860	4,247	305,785	65,769	713,967
Other outgo	6,039					6,039
Total expenses	<u>\$ 2,836,727</u>	<u>\$ 1,084,202</u>	<u>\$ 184,325</u>	<u>\$ 323,226</u>	<u>\$ 216,671</u>	<u>\$ 4,645,151</u>

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2019

Cash Flows From Operating Activities:

Change in Net Assets	<u>\$ 1,696,626</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
(Increase) decrease in accounts receivable	(352,486)
(Increase) decrease in amounts due from lapsed organization	(973,961)
Increase (decrease) in accounts payable	43,919
Increase (decrease) in unearned revenue	4,445
Total Adjustments	<u>(1,278,083)</u>
Net Cash Provided (Used) by Operating Activities	<u>418,543</u>

Cash Flows From Investing Activities:

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

Cash Flows From Financing Activities:

Net Cash Provided (Used) by Financing Activities	<u>-</u>
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Net Increase (Decrease) In Cash and Cash Equivalents	418,543
--	---------

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

Cash and Cash Equivalents at End of Year	<u><u>\$ 418,543</u></u>
--	--------------------------

There were no non-cash activities during the year.

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

1. Summary of Significant Accounting Policies

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

Nature of Activities

Northern United-Humboldt Charter School is a public charter school chartered by the Humboldt County Office of Education on December 20, 2017. Northern United Charter School is a non-profit corporation that governs Northern United-Humboldt Charter School. The Charter School is supported primarily through local control funding formula apportionments based on pupil attendance, and federal and state grants for educational purposes.

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

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 2018 to June 30, 2019.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 20 to 50 years. The Organization has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2019 the Organization has received no contributions of long-lived assets, and has purchased no capital assets in excess of the capitalization threshold.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2019

Budgets and Budgetary Accounting

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

Donated Materials and Services

Donated equipment and other noncash donations are recorded as contributions at their estimated acquisition value at their date of donation. Northern United-Humboldt Charter School reports the donations as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used.

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

In the year ended June 30, 2019, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2019

Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2018 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

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

Revenue and Support With and Without Donor Restrictions

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

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Income

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

For The Year Ended June 30, 2019

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

Net Assets

The Organization's net assets consist of the following components:

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

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

There were no board designations of net assets without donor restrictions

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of management estimates. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Shipping and Handling Costs

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

Advertising Costs

Advertising costs are expensed as incurred. There were no advertising costs for the year ended June 30, 2019.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2019

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

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

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

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

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

New Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which affects all nonprofit organizations. The ASU significantly amends the standards for the presentation and accompanying disclosures of the financial statements of nonprofit organizations, by, among other things, reducing the categories for net assets from three (unrestricted, permanently restricted, and temporarily restricted) to two (net assets with donor restrictions, and net assets without donor restrictions). This ASU was effective for fiscal years beginning after December 15, 2017. The Organization has presented its financial statements in accordance with this new standard. The major changes to presentation from prior accounting standards are as follows:

- Net assets formerly accounted for by nonprofit organizations as temporarily restricted and permanently restricted net asset classes have

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

been combined into a single net asset class called net assets with donor restrictions.

- Net assets formerly described in nonprofit organizations' financial statements as unrestricted net assets have been renamed net assets without donor restrictions.
- Nonprofit financial statements are now required to include a new disclosure about liquidity and availability of resources (Note 3).

The Organization began operations in the year ended June 30, 2019, and therefore had no assets as of June 30, 2018. Therefore there is no effect of this change on prior net assets.

2. Cash and Investments

Cash on hand and in banks at June 30, 2019 consisted of the following:

Statement of financial position	
Pooled Cash in County Treasury	<u>\$ 418,543</u>
Total Cash and Investments	<u><u>\$ 418,543</u></u>

There were no cash balances held in banks during the year ended June 30, 2019.

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

Fair Value Measurements

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

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

Level 2 - inputs include:

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

For The Year Ended June 30, 2019

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

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2019, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2019:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 418,876	2

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

Credit Risk - Investments

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

The County Treasurer's investments consist of 69.71 percent federal agencies, 22.64 percent money markets, 1.32 percent municipal bonds, 3.18 percent treasury coupons, 0.80 percent medium term notes, and 2.35 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging

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

For The Year Ended June 30, 2019

securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Charter School deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2019, none of the Charter School's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 526 days.

3. Liquidity and Availability of Resources

At June 30, 2019, the Organization had \$1,671,256 of financial assets available within one year of the statement of financial position date to meet cash needs for general operating expenses, as follows:

	June 30, 2019
Financial assets at year end:	
Cash and cash equivalents	\$ 418,543
Grants and accounts receivable	352,486
Due from lapsed organization	973,961
Total Financial Assets at Year End	1,744,990
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(43,919)
Restricted time or purpose restrictions	(29,815)
Financial assets available to meet cash needs for general expenditures within one year	\$ 1,671,256

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

4. Grants and Accounts Receivable

Receivables at June 30, 2019 consist of the following:

Federal Government:	
Federal Programs	\$ 255,436
State Government:	
Categorical Aid Programs	27,616
Lottery	68,603
Total State Government	96,219
Local Government:	
Interest	831
Total Local Government	831
Total Receivables	\$ 352,486

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

5. Non-operating Revenue - Transfer from Lapsed Charter School

The Northern United-Humboldt Charter School was established as an independent charter school, chartered by the Humboldt County Office of Education, after the Mattole Valley Charter School's charter with Mattole Unified School District was terminated on June 30, 2018, due to recent court cases limiting the ability of charter schools to operate sites outside of the sponsoring District's boundaries. The remaining unrestricted fund balance in the Mattole Valley Charter School after termination is being distributed to the Northern United-Humboldt Charter School and the Northern United-Siskiyou Charter School, an independent charter school chartered by the Siskiyou County Office of Education. The total amount to be transferred to Northern United-Humboldt Charter School and the balance due from Mattole Valley Charter School at June 30, 2019 is as follows:

Total to be transferred from Mattole Valley Charter School	\$ 1,473,961
Amount transferred in 2018/19	(500,000)
Amount Due From Lapsed Organization, June 30, 2019	\$ 973,961

6. Capital Assets

There were no capital assets as of June 30, 2019.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

7. Leases

Operating Leases

The Charter School has entered into operating leases for facilities and equipment with terms in excess of one year. These agreements do not contain purchase options. These agreements contain a termination clause providing for cancellation. It is unlikely that the Charter School will cancel the agreement prior to the expiration date.

Future minimum lease payments under these agreements are as follows:

Year Ended June 30,	Lease Payments
2020	\$ 100,056
2021	4,838
2022	-
Totals	<u>\$ 104,894</u>

The Charter School will receive no sublease rental revenues nor pay any contingent rentals associated with these leases. Total operating lease expense for the year ended June 30, 2019 was \$261,085.

8. Employee Retirement Systems

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

State Teachers' Retirement System (STRS)

Plan Description and Provisions

The Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

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

For The Year Ended June 30, 2019

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their salary, depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 2018-2019 was 16.28 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to STRS for the fiscal years ending June 30, 2019, including payments made by the State of California on behalf of the School, were \$293,732, and equal 100 percent of the required contributions for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the years ended June 30, 2017 and June 30, 2018.

California Public Employees' Retirement System (PERS)

Plan Description

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) for members of both the Classic Member Plan or the PEPRA Member Plan. The Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2018-2019 was 18.062 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalPERS for the fiscal year ending June 30, 2019, including payments made by the State of California on behalf of the School, were \$123,561, and equal 100 percent of the required contribution for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the years ended June 30, 2017 and June 30, 2018.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

9. Net assets with donor restrictions

Net assets with donor restrictions at June 30, 2019 were as follows:

Lottery - Instructional Materials	\$	27,616
Local Grants		2,199
Total	\$	29,815

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue. As of June 30, 2019, net assets released from restrictions consisted of the following:

Local Grants	\$	250
Total	\$	250

10. Joint Powers Agreement

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

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides ~~workers compensation and~~ property and liability insurance for its members: all of the Humboldt and Del Norte County School Charter Schools and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member Charter Schools beyond their representation on the commission. Each member Charter School pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSIG.

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

deficits proportionately to its participation in the NCSMIG.

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2018 (the most recent information provided to us):

	NCSIG	NCSMIG
Total assets	\$ 5,440,714	\$ 7,365,959
Total liabilities	1,449,967	5,651,980
Total net position	\$ 3,990,747	\$ 1,713,979
Total revenues	\$ 7,073,599	\$ 56,996,770
Total expenses	7,186,353	54,829,893
Change in net position	\$ (112,754)	\$ 2,166,877

11. Federal and State Revenue

For the year ended June 30, 2019, the Charter School was primarily funded through the LCFE and was additionally funded through the following grants:

Federal and State Categorical Programs

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

<u>Federal Programs</u>	
Special Education	\$ 71,366
NCLB: Title I, Part A	100,716
NCLB: Title II, Part A, Teacher Quality	15,250
Public School Charter School Grant	114,317
Total Federal	\$ 301,649
<u>State Programs</u>	
State Lottery	\$ 68,603
Lottery Instructional Materials	27,616
Total State	\$ 96,219

12. Risk Management

The Charter School is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The Charter School purchases commercial insurance for workers compensation benefits and participates in a Joint Powers Agreement for property and liability insurance. There have been no significant reductions in

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2019

insurance coverage from the prior year. For each of the past three years settlements did not exceed insurance coverage.

13. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

14. Evaluation of Subsequent Events

The Charter School has evaluated events through December 12, 2019, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF ACTIVITIES
BUDGET AND ACTUAL

For The Year Ended June 30, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Local control funding formula	\$ 3,948,011	\$ 3,994,680	\$ 3,994,680	\$ -
Federal revenues		95,734	301,649	205,915
Other state revenues			96,219	96,219
Other local revenues		454,444	475,268	20,824
Total revenues	<u>3,948,011</u>	<u>4,544,858</u>	<u>4,867,816</u>	<u>322,958</u>
Expenses:				
Certificated Salaries	1,719,360	1,902,940	1,886,381	16,559
Classified Salaries	688,262	855,630	782,010	73,620
Employee Benefits	1,026,410	1,162,596	1,076,709	85,887
Books and supplies	92,936	184,548	180,045	4,503
Services and other operating expenses	393,086	785,837	713,967	71,870
Other outgo		6,039	6,039	-
Total expenses	<u>3,920,054</u>	<u>4,897,590</u>	<u>4,645,151</u>	<u>252,439</u>
Change in Net Assets from operating activities	27,957	(352,732)	222,665	575,397
Nonoperating Revenues (Expenses):				
Transfer from lapsed charter school	500,000	1,781,739	1,473,961	(307,778)
Change in Net Assets from nonoperating	<u>500,000</u>	<u>1,781,739</u>	<u>1,473,961</u>	<u>(307,778)</u>
Change in Net Assets	527,957	1,429,007	1,696,626	267,619
Net Assets, July 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets, June 30, 2019	<u>\$ 527,957</u>	<u>\$ 1,429,007</u>	<u>\$ 1,696,626</u>	<u>\$ 267,619</u>

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

ORGANIZATION

June 30, 2019

Northern United - Humboldt Charter School services kindergarten through grade 12, and was granted its charter by the Humboldt County Office of Education on December 20, 2017.

The Board of Directors for the fiscal year ended June 30, 2019 was composed of the following members, with terms expiring as follows:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jere Cox	Chair	December 2021
Bianca Garza	Vice-Chair	December 2020
Briana Oesterle	Member	December 2021
Rosemary Kunkler	Member	December 2021
Jennifer Johnson	Member (Resigned 12/14/18)	December 2020

ADMINISTRATION

Shari Lovett
Executive Director

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Total Kindergarten through Grade 3	152.43	151.71
Classroom-based ADA included in total	-	-
Total Grades 4 through 6	111.72	111.89
Classroom-based ADA included in total	-	-
Total Grades 7 and 8	49.22	49.24
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
Total Elementary School	<u>313.37</u>	<u>312.84</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
High School		
Total Grades 9 through 12	87.41	88.14
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
Total High School	<u>87.41</u>	<u>88.14</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
Total Elementary and High School	<u>400.78</u>	<u>400.98</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2019

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2018-19 Actual Minutes</u>	<u>Number of Days Traditional Calendar *</u>	<u>Status</u>
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The Northern United - Humboldt Charter School received no funding for classroom-based instruction. Therefore this schedule does not apply.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2019

	For The Year Ended			
	Budget 6/30/2020	6/30/2019	6/30/2018 ***	6/30/2017 ***
Revenues and other financial sources	\$ 4,785,991	\$ 6,341,777		
Expenditures	5,138,374	4,645,151		
Total Outgo	5,138,374	4,645,151		
Change in Net Assets	\$ (352,383)	\$ 1,696,626		
Ending Net Assets	\$ 1,344,243	\$ 1,696,626		
Available Undesignated Reserves	\$ 1,314,428	\$ 1,666,811		
Designated for Economic Uncertainties	\$ -	\$ -		
Undesignated Net Assets	\$ 1,314,428	\$ 1,666,811		
Available Reserves as a Percentage of Total Outgo	25.58%	35.88%		
Total Long-Term Debt	\$ -	\$ -		
Average Daily Attendance at P-2	393	401		

*** - The Charter School's first year of operations was the year ended June 30, 2019.

This schedule discloses the Charter School's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the Charter School's ability to continue as a going concern for a reasonable amount of time. The Charter School's first year of operations was the year ended June 30, 2019, therefore there is no activity to report for the years ended June 30, 2018 and June 30, 2017.

Net assets have increased \$1,696,626 for the Charter School's first year. The fiscal year 2019-2020 budget projects a decrease of \$352,383 (20.77%). For a school this size, the State recommends available reserves of at least four percent of total expenditures, transfers out, and other uses (total outgo), or \$67,000, whichever is greater.

The Charter School did not incur an operating deficit in its first year, but does anticipate incurring an operating deficit during the 2019-2020 fiscal year.

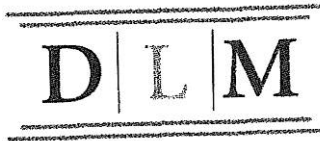
The Charter School anticipates a decrease of 8 ADA during the fiscal year 2019-2020.

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

For The Year Ended June 30, 2019

June 30, 2019 Annual Financial and Budget Report Net Assets	\$ 722,665
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets - Increase due from lapsed organization	<u>973,961</u>
June 30, 2019 Audited Financial Statements Net Assets	<u><u>\$ 1,696,626</u></u>

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



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

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United-Humboldt Charter School (the "Charter School") which comprise the statement of financial position as of June 30, 2019 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated December 12, 2019.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

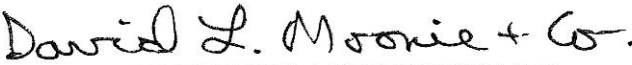
As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2019-001.

Charter School's Response to Findings

The Charter School's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

Purpose of this Report

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


CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
December 12, 2019

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



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

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Matthew J. Hague, CPA

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Compliance

We have audited the Northern United-Humboldt Charter School's (the "Charter School") compliance with the requirements specified in the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel, that are applicable to the Charter School's educational programs for the year ended June 30, 2019.

Management's Responsibility

Compliance with the applicable compliance requirements referred to above is the responsibility of the Charter School's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Charter School's compliance with the applicable compliance requirements referred to above based on our compliance audit.

Our compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the Charter School's compliance.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE - CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High School	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
School Districts of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program:	
After school	Not applicable
Before school	Not applicable
General	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

Opinion

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the Charter School's educational programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the California Education Audit Appeals Panel's *2018-19 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2019-001. Our opinion on the Charter School's compliance with the requirements specified in the *2018-19 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with respect to this matter.

Charter School's Response to Findings

The Charter School's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of the Charter School's state compliance and the results of that testing based on the requirements specified in the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose

David J. Moonie + Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
December 12, 2019

FINDINGS AND QUESTIONED COSTS

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2019

Section I – Financial Statement Findings

None reported.

Section II – Federal Award Findings and Questioned Costs

None reported.

Section III – State Award Findings and Questioned Costs

2019-001: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Criteria

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

Condition

During our testing of the unduplicated student counts we noted one student included in the unduplicated count as an English-learner who had tested out of the English learner program in a prior year and was not considered an English-learner for 2018/19. We expanded our test procedures to include all pupils who were included in the unduplicated count solely as English-learners, and noted no other exceptions.

Effect

The Charter School's unduplicated student count was overstated by one student. Reducing the unduplicated count by one results in a reduction in the revenue from the local control funding formula in the amount of \$1,600. Following is a schedule of the reported and audited counts:

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2019

	Increase (Decrease) to Unduplicated Pupil Count Based on Adjustments of:				Adjusted Total Unduplicated Pupil Count	Total Enrollment	
	Certified Total Unduplicated Pupil Count	Eligibility For Free/ Reduced Price Meals (FRPM)	Eligibility for English Learner Funding (EL)	Eligibility For Both FRPM and EL		Certified Total Enrollment Count	Adjusted Total Enrollment Count
LEA Total	291		(1)		290	418	418
Schools Tested:							
Northern United - Humboldt	291		(1)		290	418	418

Cause

Clerical error in not removing the student from the CalPads list of English-learners.

Recommendation

We recommend that the Charter School ensure that a student's English-learner status is changed in CalPads when they are no longer considered to be English-learners.

Views of Responsible Officials and Planned Corrective Action

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



Northern United - Humboldt Charter School

Learning Today, Leading Tomorrow

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nuarters.org

School Director

Shari Lovett

Board of Directors

Jere Cox - President

Bianca Garza - Vice President

Rosemary Kunkler

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

FINDING 2019-001: UNDUPLICATED PUPIL COUNT (CODE 40000)

Name and title of contact person: Shari Lovett, Executive Director

Corrective Action: The status of the English-learner student was updated in CalPads to accurately reflect the status in the school information system. In the future, the Charter School will ensure that all students' English-learner status will be accurately reflected in the school information system and in CalPads when a student is no longer considered to be an English-learner.

Completed By: Lynda Speck

Proposed Completion Date: August 30, 2019

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2019

The year ended June 30, 2019 was the first year of the Charter School.

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.2 Approval of the NU-SCS Independent Auditor's Report

Action Requested:

Approval

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

All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. There was one finding in this report. A purchase of gift cards was made. This is an unallowable expense by public schools as it is considered a gift of public funds. The corrective action has been completed.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

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



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

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

December 18, 2019

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

To the Board of Directors:

We have audited the financial statements of Northern United - Siskiyou Charter School (the Charter School) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 17, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Charter School are described in Note 1 to the financial statements. New accounting policies related to net assets and liquidity disclosures were adopted in 2018-19 in accordance with ASU 2016-4. The application of other existing policies was not changed during 2018-19. We noted no transactions entered into by the Charter School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Charter School's financial statements are management's allocation of functional expenses. Management's allocation to functional categories is based on estimates made at the time the expenditure is incurred and entered into the School's payables system. We evaluated the key factors and assumptions used to develop the allocation of functional expenses and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with

us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

We were engaged to report on the following supplemental information which accompany the financial statements but are not required supplementary information (RSI):

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

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

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

Board of Directors
Northern United - Siskiyou Charter School
December 18, 2019
Page 4

Restrictions on Use

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

Very truly yours,



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

MW

Enc. (2)

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Client: **15181 - Northern United - Siskiyou Charter School**
Engagement: **06-30-19 Audit**
Period Ending: **6/30/2019**
Workpaper: **3701 - Adjusting Journal Entries Report**

12/13/2019
1:26 PM

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1				
To capitalize Mt. Shasta playground (\$24,285), Yreka Alarm System (\$10,144), Mt. Shasta Storage Shed (\$6,702), Yreka copier (\$13,874), and Mt. Shasta				
62-9420	IMPROVEMENT OF SITE		41,131.00	
62-9440	EQUIPMENT		19,208.00	
62-4400	NON-CAPITALIZED EQUIP.			25,910.00
62-5800	CONTRACTED SERVICES			10,144.00
62-6400	EQUIPMENT			24,285.00
Total			<u>60,339.00</u>	<u>60,339.00</u>
Adjusting Journal Entries JE # 2				
To record depreciation for 18/19.				
62-6900	DEPRECIATION EXPENSE		427.00	
62-9425	ACCUMULATED DEPRECIATION			427.00
Total			<u>427.00</u>	<u>427.00</u>
Adjusting Journal Entries JE # 3				
To adjust balances to unaudited actuals.				
62-3401	HEALTH & WELFARE BENEFITS-CRT		89,447.00	
62-3402	HEALTH & WELFARE BENEFITS-CLS		10,599.00	
62-7142	OTH TUITN, EXCESS CSTS> COE		5,181.00	
62-8290	ALL OTHER FEDERAL REVENUES		12,212.00	
62-9209	A/R SET-UP ODD YEARS		41,205.00	
62-8792	TRANS OF APPORTION FROM COE			41,205.00
62-9509	ACCTS PAY (CURRENT LIABLYTY)			5,180.00
62-9514	H & W PAYABLE			100,047.00
62-9650	UNEARNED REVENUE			12,212.00
Total			<u>158,644.00</u>	<u>158,644.00</u>
Adjusting Journal Entries JE # 4				
To reclassify rental security deposit paid for Mt. Shasta Alder Rd rental.				
62-9330	PREPAID EXPENSE		5,000.00	
62-5612	NORTH UNITED RENT/LEAS BLDG			5,000.00
Total			<u>5,000.00</u>	<u>5,000.00</u>
Adjusting Journal Entries JE # 5				
To record amount due from Mattole VALley Charter School.				
62-9390	DUE FROM LAPSED ORGANIZATION		324,654.00	
62-8965	TF FR FD OF LAPSED/REORG LEAS			324,654.00
Total			<u>324,654.00</u>	<u>324,654.00</u>
Adjusting Journal Entries JE # 6				
To accrue receivable for public charter school grant to extent of expenditures for the year.				
62-9209	A/R SET-UP ODD YEARS		44,232.00	
62-8290	ALL OTHER FEDERAL REVENUES			44,232.00
Total			<u>44,232.00</u>	<u>44,232.00</u>

Northern United - Siskiyou Charter School
Uncorrected Audit Differences
 6/30/19

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

Description	Cause	Over (Under) Statement of Financial Statement Amounts Resulting From These Uncorrected Audit Differences		
		Total Assets	Total Liabilities	Total Revenues Expenses
Fair value adjustment	The County Treasurer's office does not record minor annual fluctuations in the fair value of the underlying investments that make up total Cash in County Treasury	197		197
Unrecorded accounts payable	Clerical error		(613)	(613)
Total Current Year Uncorrected Audit Adjustments		<u>197</u>	<u>(613)</u>	<u>197 (613)</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

**County of Siskiyou
Yreka, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2019

With

INDEPENDENT AUDITOR'S REPORT

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

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NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

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



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

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Northern United - Siskiyou Charter School (the "Charter School"), a non-profit organization, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT - CONTINUED

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern United - Siskiyou Charter School as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information described in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of activities - budget and actual, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary schedules listed in the first sentence of this paragraph are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2019, on our consideration of Northern United - Siskiyou Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT - CONTINUED

integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern United - Siskiyou Charter School's internal control over financial reporting and compliance.

David L. Moonie + Co.

David L. Moonie
and Co., LLP

Digitally signed by David L.
Moonie and Co., LLP
Date: 2019.12.16 10:55:54
-08'00'

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

December 13, 2019

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Cash in County Treasury	\$ 422,940
Accounts receivable	104,011
Due from lapsed organization	324,654
Deposits	5,000
Total Current Assets	<u>856,605</u>
Leasehold improvements	41,131
Equipment	19,208
Less: accumulated depreciation	<u>(427)</u>
Total Capital Assets, Net of Depreciation	<u>59,912</u>
Total Assets	<u><u>\$ 916,517</u></u>

LIABILITIES

Accounts payable	\$ 23,681
Unearned revenue	12,212
Total Current Liabilities	<u>35,893</u>
Total Liabilities	<u>35,893</u>

NET ASSETS

Net assets without donor restrictions	<u>880,624</u>
Total Net Assets	<u>880,624</u>
Total Liabilities and Net Assets	<u><u>\$ 916,517</u></u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 1,411,020		\$ 1,411,020
Federal grants and contracts	63,098		63,098
Other local	50,459		50,459
Total revenues	<u>1,524,577</u>	<u>-</u>	<u>1,524,577</u>
Expenses:			
Program services:			
Instruction	845,375		845,375
Instruction-related services	270,306		270,306
Pupil services	62,296		62,296
Ancillary services	861		861
Plant services	165,234		165,234
Supporting services:			
General administration	54,514		54,514
Total expenses	<u>1,398,586</u>	<u>-</u>	<u>1,398,586</u>
Change in Net Assets from operating activities	125,991		125,991
Non-operating Revenues (Expenses):			
Transfer from lapsed charter school	754,633		754,633
Change in Net Assets from non-operating activities	<u>754,633</u>	<u>-</u>	<u>754,633</u>
Change in Net Assets	880,624		880,624
Beginning Net Assets			-
Ending Net Assets	<u>\$ 880,624</u>	<u>\$ -</u>	<u>\$ 880,624</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2019

	Program Services					Support Services	Total
	Instruction	Instruction Related	Pupil Services	Ancillary Services	Plant Services	Management and General	
Expenses:							
Certificated Salaries	\$ 411,500						\$ 411,500
Classified Salaries	30,883	\$ 44,758			\$ 5,266		80,907
Employee Benefits	216,988	14,739	\$ 115		542		232,384
Books and supplies	61,961	11,015		\$ 861	14,433		88,270
Services and other operating expenses	118,862	199,794	61,979		144,768	\$ 54,514	579,917
Capital outlay							0
Depreciation			202		225		427
Other outgo	5,181						5,181
Total expenses	<u>\$ 845,375</u>	<u>\$ 270,306</u>	<u>\$ 62,296</u>	<u>\$ 861</u>	<u>\$ 165,234</u>	<u>\$ 54,514</u>	<u>\$ 1,398,586</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2019

Cash Flows From Operating Activities:

Change in Net Assets	<u>\$ 880,624</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	427
(Increase) decrease in accounts receivable	(104,011)
(Increase) decrease in prepaid expense	(5,000)
(Increase) decrease in amounts due from lapsed organization	(324,654)
Increase (decrease) in accounts payable	23,681
Increase (decrease) in unearned revenue	<u>12,212</u>
Total Adjustments	<u>(397,345)</u>
Net Cash Provided (Used) by Operating Activities	<u>483,279</u>

Cash Flows From Investing Activities:

Purchase of equipment	<u>(60,339)</u>
Net Cash Provided (Used) by Investing Activities	<u>(60,339)</u>

Cash Flows From Financing Activities:

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

Net Increase (Decrease) In Cash and Cash Equivalents 422,940

Cash and Cash Equivalents at Beginning of Year -

Cash and Cash Equivalents at End of Year \$ 422,940

There were no non-cash activities during the year.

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

1. Summary of Significant Accounting Policies

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

Nature of Activities

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

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

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 2018 to June 30, 2019.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 10 to 50 years. The Charter School has not adopted a policy for implying time restrictions on contributions of long-lived assets.

Budgets and Budgetary Accounting

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

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

For The Year Ended June 30, 2019

Donated Materials and Services

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

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

In the year ended June 30, 2019, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for 2018 and forward may be audited by regulatory agencies; however, the Charter School is not aware of any such actions at this time.

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

For The Year Ended June 30, 2019

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

Revenue and Support With and Without Donor Restrictions

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

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Revenue

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2019

Net Assets

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

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

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

There were no board designations of net assets without donor restrictions

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of management estimates. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Charter School.

Shipping and Handling Costs

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

Advertising Costs

Advertising costs are expensed as incurred. There were no advertising costs for the year ended June 30, 2019.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

The County of Siskiyou is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also

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

For The Year Ended June 30, 2019

the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

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

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

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

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

New Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which affects all nonprofit organizations. The ASU significantly amends the standards for the presentation and accompanying disclosures of the financial statements of nonprofit organizations, by, among other things, reducing the categories for net assets from three (unrestricted, permanently restricted, and temporarily restricted) to two (net assets with donor restrictions, and net assets without donor restrictions). This ASU was effective for fiscal years beginning after December 15, 2017. The Charter School has presented its financial statements in accordance with this new standard. The major changes to presentation from prior accounting standards are as follows:

- Net assets formerly accounted for by nonprofit organizations as temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.

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

For The Year Ended June 30, 2019

- Net assets formerly described in nonprofit organizations' financial statements as unrestricted net assets have been renamed net assets without donor restrictions.
- Nonprofit financial statements are now required to include a new disclosure about liquidity and availability of resources (Note 3).

The Charter School began operations in the year ended June 30, 2019, and therefore had no assets as of June 30, 2018. Therefore there is no effect of this change on prior net assets.

2. Cash and Investments

Cash on hand and in banks at June 30, 2019 consisted of the following:

Statement of financial position:

Pooled Cash in County Treasury	\$ 422,940
Total Cash and Investments	<u>\$ 422,940</u>

There were no cash balances held in banks during the year ended June 30, 2019.

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

Fair Value Measurements

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

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

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;

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

For The Year Ended June 30, 2019

- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2019, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2019:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 422,743	2

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

Credit Risk - Investments

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

The County Treasurer's investments consist of approximately 60 percent federal agencies, 20 percent certificates of deposit, 17 percent California Asset Management Program, 1 percent corporate notes, and 2 percent California State Treasurer's local agency investment fund. The S & P credit ratings for these investments include AA+, AAAm, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110

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

For The Year Ended June 30, 2019

percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Charter School deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2019, none of the Charter School's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Siskiyou Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Siskiyou Treasurer's investments is 2.04 years.

3. Liquidity and Availability of Resources

At June 30, 2019, the Charter School had \$815,712 of financial assets available within one year of the statement of financial position date to meet cash needs for general operating expenses, as follows:

	June 30, 2019
Financial assets at year end:	
Cash and cash equivalents	\$ 422,940
Grants and accounts receivable	104,011
Due from lapsed organization	324,654
Total Financial Assets at Year End	851,605
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(23,681)
Unearned revenue	(12,212)
Financial assets available to meet cash needs for general expenditures within one year	\$ 815,712

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2019

4. Grants and Accounts Receivable

Receivables at June 30, 2019 consist of the following:

Federal Government:			
Federal Programs	\$		60,875
Local Government:			
Other			41,205
Interest			1,931
Total Local Government			43,136
Total Receivables	\$		104,011

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

5. Non-operating Revenue - Transfer from Lapsed Charter School

The Northern United-Siskiyou Charter School was established as an independent charter school, chartered by the Siskiyou County Office of Education, after the Mattole Valley Charter School's charter with Mattole Unified School District was terminated on June 30, 2018, due to recent court cases limiting the ability of charter schools to operate sites outside of the sponsoring District's boundaries. The remaining unrestricted fund balance in the Mattole Valley Charter School after termination is being distributed to the Northern United-Siskiyou Charter School and the Northern United-Humboldt Charter School. The total amount to be transferred to Northern United-Siskiyou Charter School and the balance due from Mattole Valley Charter School at June 30, 2019 is as follows:

Total to be transferred from Mattole Valley Charter School	\$		754,633
Amount transferred in 2018/19			(429,979)
Amount Due From Lapsed Organization, June 30, 2019	\$		324,654

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

For The Year Ended June 30, 2019

6. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Site and improvements		\$ 41,131		\$ 41,131
Equipment		19,208	\$ -	19,208
Total capital assets	-	60,339	-	60,339
Less: accumulated depreciation for:				
Improvements	-	427		427
Equipment	-		-	-
Total accumulated depreciation	-	427	-	427
Total capital assets, net	\$ -	\$ 59,912	\$ -	\$ 59,912

Depreciation was charged to function as follows:

Pupil services	\$ 202
Plant services	225
	\$ 427

7. Employee Retirement Systems

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

State Teachers' Retirement System (STRS)

Plan Description and Provisions

The Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their

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

For The Year Ended June 30, 2019

salary, depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 2018-2019 was 16.28 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to STRS for the fiscal years ending June 30, 2019, including any payments made by the State of California on behalf of the School, were \$57,644, and equal 100 percent of the required contributions for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the years ended June 30, 2017 and June 30, 2018.

California Public Employees' Retirement System (PERS)

Plan Description

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) for members of both the Classic Member Plan or the PEPRA Member Plan. The Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2018-2019 was 18.062 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalPERS for the fiscal year ending June 30, 2019, including any payments made by the State of California on behalf of the School, were \$8,526, and equal 100 percent of the required contribution for each year. The Charter School's first year of operation was 2018/19, so there were no contributions for the years ended June 30, 2017 and June 30, 2018.

8. Net Assets With Donor Restrictions

There were no net assets with donor restrictions at June 30, 2019.

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

For The Year Ended June 30, 2019

9. Joint Powers Agreement

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

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

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

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2018 (the most recent information provided to us):

	<u>CharterSAFE</u>	<u>NCSMIG</u>
Total assets	\$ 28,381,229	\$ 7,365,959
Total liabilities	21,271,396	5,651,980
Total net position	<u>\$ 7,109,833</u>	<u>\$ 1,713,979</u>
Total revenues	\$ 24,040,219	\$ 56,996,770
Total expenses	22,750,646	54,829,893
Change in net position	<u>\$ 1,289,573</u>	<u>\$ 2,166,877</u>

10. Federal and State Revenue

For the year ended June 30, 2019, the Charter School was primarily funded through the LCFF and was additionally funded through the following grants:

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

For The Year Ended June 30, 2019

Federal and State Categorical Programs

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

<u>Federal Programs</u>	
Public School Charter School Grant	<u>\$ 63,098</u>
Total Federal	<u>\$ 63,098</u>

11. Risk Management

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

12. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

13. Related Party Transactions

The Charter School and Northern United - Humboldt Charter School are both operated by Northern United, an independent nonprofit entity. Both schools share some administrative staff. The payroll and benefits for that staff is reported by Northern United - Humboldt, and Northern United - Siskiyou reimburses Northern United - Humboldt for their share of the payroll and benefits. For the year ended June 30, 2019, the total paid to Northern United - Humboldt was \$302,684.

14. Evaluation of Subsequent Events

The Charter School has evaluated events through December 13, 2019, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF ACTIVITIES
BUDGET AND ACTUAL

For The Year Ended June 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive - (Negative)</u>
Revenues:			
Local control funding formula	\$ 1,445,029	\$ 1,411,020	\$ (34,009)
Federal revenues	517,309	63,098	(454,211)
Other state revenues	27,954		(27,954)
Other local revenues	18,272	50,459	32,187
	<u>2,008,564</u>	<u>1,524,577</u>	<u>(483,987)</u>
Total revenues			
Expenses:			
Certificated Salaries	422,325	411,500	10,825
Classified Salaries	68,799	80,907	(12,108)
Employee Benefits	195,808	232,384	(36,576)
Books and supplies	110,486	88,270	22,216
Services and other operating expenses	663,251	579,917	83,334
Depreciation		427	(427)
Other outgo	9,098	5,181	3,917
	<u>1,469,767</u>	<u>1,398,586</u>	<u>71,181</u>
Total expenses			
Change in Net Assets from operating activities	538,797	125,991	(412,806)
Nonoperating Revenues (Expenses):			
Transfer from lapsed charter school	429,979	754,633	324,654
Change in Net Assets from nonoperating	<u>429,979</u>	<u>754,633</u>	<u>324,654</u>
Change in Net Assets from nonoperating			
activities			
Change in Net Assets	968,776	880,624	(88,152)
Net Assets, July 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets, June 30, 2019	<u>\$ 968,776</u>	<u>\$ 880,624</u>	<u>\$ (88,152)</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

ORGANIZATION

June 30, 2019

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

The Board of Directors for the fiscal year ended June 30, 2019 was composed of the following members, with terms expiring as follows:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jere Cox	Chair	December 2021
Bianca Garza	Vice-Chair	December 2020
Briana Oesterle	Member	December 2021
Rosemary Kunkler	Member	December 2021
Jennifer Johnson	Member (Resigned 12/14/18)	December 2020

ADMINISTRATION

Shari Lovett
Executive Director

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Total Kindergarten through Grade 3	25.55	25.10
Classroom-based ADA included in total	-	-
Total Grades 4 through 6	28.61	29.22
Classroom-based ADA included in total	-	-
Total Grades 7 and 8	19.92	21.34
Classroom-based ADA included in total	-	-
	<u>74.08</u>	<u>75.66</u>
Total Elementary School		
Classroom-based ADA included in total	-	-
High School		
Total Grades 9 through 12	59.71	61.85
Classroom-based ADA included in total	-	-
	<u>59.71</u>	<u>61.85</u>
Total High School		
Classroom-based ADA included in total	-	-
Total Elementary and High School	<u>133.79</u>	<u>137.51</u>
Classroom-based ADA included in total	-	-

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2019

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2018-19 Actual Minutes</u>	<u>Number of Days Traditional Calendar *</u>	<u>Status</u>
--------------------	----------------------------	-------------------------------	--	---------------

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2019

	For The Year Ended			
	Budget 6/30/2020	6/30/2019	6/30/2018 ***	6/30/2017 ***
Revenues and other financial sources	\$ 1,617,623	\$ 2,279,210		
Expenditures	1,935,896	1,398,586		
Total Outgo	1,935,896	1,398,586		
Change in Net Assets	\$ (318,273)	\$ 880,624		
Ending Net Assets	\$ 562,351	\$ 880,624		
Available Undesignated Reserves	\$ 562,351	\$ 880,624		
Designated for Economic Uncertainties	\$ -	\$ -		
Undesignated Net Assets	\$ 562,351	\$ 880,624		
Available Reserves as a Percentage of Total Outgo	29.05%	62.97%		
Total Long-Term Debt	\$ -	\$ -		
Average Daily Attendance at P-2	134	134		

*** - The Charter School's first year of operations was the year ended June 30, 2019.

This schedule discloses the Charter School's financial trends by displaying past years' data along with current budget information. These financial trend disclosures are used to evaluate the Charter School's ability to continue as a going concern for a reasonable amount of time. The Charter School's first year of operations was the year ended June 30, 2019, therefore there is no activity to report for the years ended June 30, 2018 and June 30, 2017.

Net assets have increased \$880,624 the Charter School's first years. The fiscal year 2019-2020 budget projects a decrease of \$318,273 (36.14%). For a school this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$67,000, whichever is greater.

The Charter School did not incur an operating deficit in its first year, but does anticipate incurring an operating deficit during the 2019-2020 fiscal year.

The Charter School anticipates no change in ADA during the fiscal year 2019-2020.

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

For The Year Ended June 30, 2019

June 30, 2019 Annual Financial and Budget Report Net Assets	\$ 446,826
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets -	
Increase capital assets	60,339
Increase accounts receivable	44,232
Increase depreciation expense	(427)
Increase prepaid expense	5,000
Increase due from lapsed organization	<u>324,654</u>
June 30, 2019 Audited Financial Statements Net Assets	<u>\$ 880,624</u>

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



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

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United - Siskiyou Charter School (the "Charter School") which comprise the statement of financial position as of June 30, 2019 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated December 13, 2019.

Internal Control Over Financial Reporting

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2019-001, that we consider to be a significant deficiency.

Compliance and Other Matters

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

Charter School's Response to Finding

The Charter School's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

Purpose of this Report

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

David J. Mowbray Co.

CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
December 13, 2019

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



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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Compliance

We have audited the Northern United - Siskiyou Charter School's (the "Charter School") compliance with the requirements specified in the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel, that are applicable to the Charter School's educational programs for the year ended June 30, 2019.

Management's Responsibility

Compliance with the applicable compliance requirements referred to above is the responsibility of the Charter School's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Charter School's compliance with the applicable compliance requirements referred to above based on our compliance audit.

Our compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the Charter School's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the Charter School's compliance.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE - CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High School	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
School Districts of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program:	
After school	Not applicable
Before school	Not applicable
General	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

Opinion

In our opinion, the Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the Charter School's educational programs for the year ended June 30, 2019.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of the Charter School's state compliance and the results of that testing based on the requirements specified in the *2018-2019 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

December 13, 2019

FINDINGS AND QUESTIONED COSTS

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2019

Section I – Financial Statement Findings

2019-001: USE OF GIFT CERTIFICATES - INTERNAL CONTROL (CODE 30000)

Criteria

The California Constitution prohibits the gift of public funds. The issuance of gift certificates is considered to be the same as gifting cash.

Condition

During our testing of accounts payable expenditures, in which we tested 99 percent of total expenditures, we noted one disbursement totaling \$150 which was for gift cards provided to students.

Effect

The Charter School improperly expended \$150 for unallowable expenses.

Cause

The Charter School staff member purchasing the gift cards was not aware that they were considered unallowable.

Recommendation

We recommend that the Charter School inform all staff that purchases of gift cards or gift certificates is considered an unallowable gift of public funds, and will not be reimbursed or paid for by the Charter School.

Corrective Action Plan

The Charter School agrees and will ensure that no gift cards or gift certificates are purchased for any reason with Charter School funds.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

June 30, 2019

Views of Responsible Officials and Planned Corrective Action.

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

Section II – Federal Award Findings and Questioned Costs

None reported.

Section III – State Award Findings and Questioned Costs

None reported.



Northern United - Siskiyou Charter School

Learning Today, Leading Tomorrow

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

School Director

Shari Lovett

Board of Directors

Jere Cox – President

Bianca Garza – Vice President

Rosemary Kunkler

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

FINDING 2019-001: USE OF GIFT CERTIFICATES - INTERNAL CONTROL (CODE 30000)

Name and title of contact person: Shari Lovett, School Director

Corrective Action: All staff will be notified that purchasing gift card and gift certificates is considered an unallowable gift of public funds and will not be reimbursed or paid for by the Charter School.

Proposed Completion Date: December 20, 2019

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2019

No prior year findings. The year ended June 30, 2019 was the first year of the Charter School.

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.3 Approval of the Cutten Ridgewood School Lunch Program Contract

Action Requested:

Approval

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

The Board is to review and approve any contracts with outside agencies. This contract with the Cutten Ridgewood School Lunch Program benefits NU-HCS by being more cost effective while also giving students a hot lunch and more choices.

Fiscal Implications:

\$4.50/meal for approximately 50 meals/day (Monday-Thursday) = \$900/week

Contact Person/s: Shari Lovett

Food Service Agreement
Effective January 6, 2020 for the 2019-2020 School Year
Northern United-Humboldt Charter School

This agreement is entered into this 30th day of December, 2019 by and between the Cutten School District, of the state of California, hereinafter referred to as PROCESSOR, and the Northern United-Humboldt Charter School, of the state of California, hereinafter referred to as SCHOOL.

WHEREAS, Processor has the capability for providing such services; and

WHEREAS, School has present need for Type A lunches; and

WHEREAS, Processor is willing to provide such services to School;

NOW, THEREFORE, the parties agree as follows:

Processor shall:

1. Prepare a minimum of fifty (50) Type A lunches for the School by 11:30 a.m. each school day Monday, Tuesday, Wednesday and Thursday that the Processor is in session, including minimum days; the exact number of lunches shall be in accordance with the number of meals requested for that day (but not less than the minimum stated above).
2. Be responsible for meeting the nutritional standards for a Type A lunch as set forth by the United States Department of Agriculture (USDA) for the National School Lunch Program, and also for the quality of the lunches at the time of pick up.
3. Present the School with an itemized invoice monthly. Type A and adult lunches will be billed at a rate of \$4.50 per lunch. Ala carte milk will be billed at \$.50 per carton. School will not assign the Processor USDA donated surplus commodity foods.
4. Provide School with one monthly menu a week prior to the beginning of the month covered by said menu.
5. Provide sack lunches, which meet Type A requirements, for field trips when requested by the School three (3) school days in advance of a trip.
6. Maintain all necessary records on the nutritional components of the lunches and the number of lunches provided to the School and make said records available for inspection by state and federal authorities upon request.
7. Retain all related records and reports for a minimum period of three (3) years plus the current year and make them available for inspection and audit by state, federal or School representatives.

School shall:

1. Provide by email, no later than 1:00 p.m. on the preceding school day, an accurate number of lunches to be prepared for the School for that school day. Errors in count called in shall be the responsibility of the School. The email address to which orders should be sent is *jjohnston@cuttensd.org*.
2. Ensure that the requested number of lunches are picked up each day and verify the quality of said lunches. School personnel will be responsible for the loading of said lunches at the Processor's work site and unloading of said lunches at the School. The School shall be responsible for the maintenance of the equipment used to transport the lunches. The meal components shall be prepared for the School, and the School shall not be required to accept a meal or meal component which, at the reasonable discretion of the School, is not complete or in good condition at the time of pickup.
3. Provide personnel to serve lunches, clean the serving and eating areas. School assures the Processor that appropriate personnel will be trained and knowledgeable in recordkeeping, and meal pattern requirements, safety and sanitation, and that the School will perform required monitoring and oversight to assure their food service procedure is within required guidelines. Be responsible for maintaining the temperature standards for a Type A lunch as set forth by the Humboldt County Department of Health & Human Services.
4. Provide transportation supplies including warmers, as needed, as well as disposable supplies such as plates, eating utensils, straws and napkins.
5. Establish collections procedures, which are in accordance with state and federal regulations, relating to the overt identification of needy pupils and keep accurate records of the number of free, reduced price, paid and adult lunches served daily.
6. Prepare all claims for reimbursement under its own agreement number, receive and approve all free and reduced price meal applications, and maintain all necessary records to substantiate the above items.
7. Consult with the Processor three (3) school days in advance regarding any field trips.
8. Pay the Processor within the following school month the full amount as presented on the monthly itemized invoice.
9. Have the sole responsibility to manage the food service program at its site.

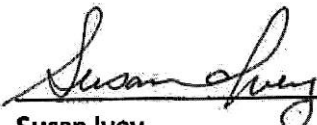
Term

This agreement becomes effective January 6, 2020 and will continue until June 30, 2020, to be renewed the following school year, if both parties agree. Renewal may include adjustments in what the Processor charges the School for lunches and milk.

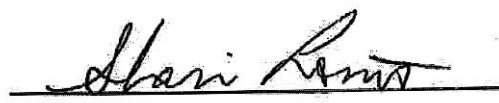
Cancellation

This agreement may be canceled by mutual consent of both parties at any time with ninety (90) days' prior notice.

IN WITNESS WHEREOF, the Cutten School District and the Northern United-Humboldt Charter School have executed this agreement as of the date written below.



Susan Ivey
Superintendent, Cutten School District



Shari Lovett
Director, Northern United-Humboldt Charter School

12/30/2019

Date

12/30/19

Date

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.4 Certification of Northern United - Siskiyou Charter School's Positive First Interim Budget

Action Requested:

Approval

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

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

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

Fiscal Implications:

See attached First Interim Report

Contact Person/s: Shari Lovett, Tammy Picconi

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.5 Approval of the Yreka Learning Center Field Trip to Southern Oregon University

Action Requested:

Approval

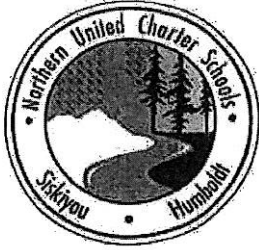
Previous Staff/Board Action, Background Information and/or Statement of Need:

The Board is to approve any out of county field trips. Paperwork attached for the Yreka Learning Center trip in February.

Fiscal Implications:

\$150

Contact Person/s: Shari Lovett



Northern United Charter Schools
Field Trip Request Form 2019-20

Received

12/20/19

oo

Teacher: Colleen Allen Date of Request: 12/17/19

Learning Center (if applicable): YLC

Date(s) of Trip: 2/7/20 Kind of Trip: Day: Out-of-County: Overnight:

Purpose: To tour Southern Oregon University

Destination: 1250 S. Siskiyou Blvd. Ashland Or 97520

Number of Students: 15 Number of Adult Chaperones: 4

Departure Date & Time: 1:00 pm Expected arrival time at destination: 2:00

Other Stops & Times: Lithia Park, Wendy's, Ashland art walk

Return Date & Time: Feb 7, 2020 8:30 pm

Mode of Transportation: School Vans

Cost: \$150.00 Other Costs: _____
(submit purchase request or PAR as necessary)

Teacher Signature: Colleen Allen Date: 12/17/19

Charter Director/Designee Signature: _____ Date: _____

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

***School Board Approval:** _____ **Date:** _____

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

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

Email to debbisholes@nucharters.org, or

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

Fax to: 707-476-8069

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

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

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

Friday Feb 7th we will leave at 1:15pm the tour is at 2-3
afterwards we will go to Lithia Park and Wendy's for dinner.

At 5 we will do the art walk in Ashland from 6 to 7:30
and then return home by 8.

Agenda Item 6.
REPORTS

Subject:

6.1 Student Enrollment and Attendance Report

Action Requested:

None

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

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

Enrollment as of 12/13/19
NU-Humboldt Charter School - 395
NU-Siskiyou Charter School - 152

Attendance as of 12/13/2019:
NU-Humboldt Charter School - 95.86%
NU-Siskiyou Charter School - 91.62%

Fiscal Implications:

To be determined.

Contact Person/s: Shari Lovett, Lynda Speck

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL				NORTHERN UNITED-SISKIYOU CHARTER SCHOOL			
Date Range	End Enroll	ADA Enroll	% ADA	Date Range	End Enroll	ADA Enroll	% ADA
08/26-9/20	379	366.26	96.49%	08/26-9/20	135	130.26	98.80%
09/23-10/18	380	367.6	96.58%	09/23-10/18	145	133.25	92.95%
10/21-11/15	391	370.79	96.48%	10/21-11/15	149	137.26	92.06%
11/18-12/13	395	378.6	95.86%	11/18-12/13	152	140	91.62%
12/16-01/24				12/16-01/24			
01/27-02/21				01/27-02/21			
02/24-03/20				02/24-03/20			
03/23/-04/17				03/23/-04/17			
04/20-05/15				04/20-05/15			
05/18-06/12				05/18-06/12			

Year Overall				Year Overall			
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Agenda Item 6.
REPORTS

Subject:

6.2 Financial Reports for NU-HCS and NU-SCS

Action Requested:

None

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

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

Fiscal Implications:

None

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

HUMBOLDT COUNTY OFFICE OF EDUCATION
75 - Northern United Humboldt
Budget Financial Report - (From: 12/1/2019 To: 12/31/2019)

Object	Object Description	Budget as of 11/30/2019	Revised Budget	Period To Date Revisions	%	Current Activity	Year To Date Activity
Fund 62 CHARTER SCHOOLS ENTERPRISE FN							
Fund Summary							
Revenue							
Revenue Limit Sources (8010 to 8099)							
8011	REVENUE LIMIT ST AID-CURR YR	3,586,809.00	3,586,809.00	0.00	0.00%	0.00	1,496,560.00
8012	REVENUE LIMIT-EPA	73,720.00	73,720.00	0.00	0.00%	0.00	20,039.00
	Total Revenue Limit Sources (8010 to 8099)	3,660,529.00	3,660,529.00	0.00		0.00	1,516,599.00
Federal Revenue (8100 to 8299)							
8181	SP ED-ENTITLEMENT PER UDC	64,150.00	64,150.00	0.00	0.00%	0.00	0.00
8290	ALL OTHER FEDERAL REVENUES	124,441.00	124,441.00	0.00	0.00%	0.00	0.00
8295	ALL FEDERAL REV PRIOR YEAR	95,261.00	95,261.00	0.00	0.00%	0.00	95,260.92
	Total Federal Revenue (8100 to 8299)	283,852.00	283,852.00	0.00		0.00	95,260.92
Other State Revenue (8300 to 8599)							
8550	MANDATED COST REIMBURSEMENTS	0.00	0.00	0.00	-	0.00	9,380.00
8560	STATE LOTTERY REVENUE	79,281.00	79,281.00	0.00	0.00%	0.00	0.00
8590	ALL OTHER STATE REVENUES	171,920.00	171,920.00	0.00	0.00%	0.00	0.00
	Total Other State Revenue (8300 to 8599)	251,201.00	251,201.00	0.00		0.00	9,380.00
Other Local Revenue (8600 to 8799)							
8634	FOOD SERVICES SALES	1,500.00	1,500.00	0.00	0.00%	0.00	0.00
8638	ADULT CAFETERIA	750.00	750.00	0.00	0.00%	0.00	0.00
8660	INTEREST	1,170.00	1,170.00	0.00	0.00%	0.00	1,181.98
8699	ALL OTHER LOCAL REVENUES	248,457.00	249,957.00	1,500.00	0.60%	0.00	4,807.58
8792	TRANS OF APPORTION FROM COE	110,504.00	110,504.00	0.00	0.00%	0.00	35,332.00
	Total Other Local Revenue (8600 to 8799)	362,381.00	363,881.00	1,500.00		0.00	41,321.56
All Other Financing Sources (8930 to 8979)							
8965	TRANS FRM FND OF LAPSD/REORG	973,961.00	973,961.00	0.00	0.00%	0.00	973,961.26
	Total All Other Financing Sou (8930 to 8979)	973,961.00	973,961.00	0.00		0.00	973,961.26
	Total Revenue	5,531,924.00	5,533,424.00	1,500.00		0.00	2,636,522.74
Expenditure							
Certificated Salary (1000 to 1999)							
1100	TEACHERS SALARIES - REGULAR	1,416,919.00	1,416,919.00	0.00	0.00%	127,046.76	555,280.56
1104	SPECIAL ED TEACHER	301,992.00	301,992.00	0.00	0.00%	23,338.00	104,981.90

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Period; Include GL Status = Pended, Encumbered, PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fu
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HUMBOLDT COUNTY OFFICE OF EDUCATION
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Budget Financial Report - (From: 12/1/2019 To: 12/31/2019)

Object	Object Description	Budget as of 11/30/2019	Revised Budget	Period To Date Revisions	%	Current Activity	Year To Date Activity
Fund 62 CHARTER SCHOOLS ENTERPRISE FN							
Fund Summary							
Expenditure							
Certificated Salary (1000 to 1999)							
1140	TEACHER SALARY - SUBSTITUTES	700.00	700.00	0.00	0.00%	0.00	55.00
1150	TEACHER SALARY - OTHER PAY	26,707.00	26,707.00	0.00	0.00%	1,933.75	9,572.50
1200	CERT PUPIL SUPPORT SAL - REG	72,500.00	72,500.00	0.00	0.00%	7,559.00	29,618.40
1300	CERT SUPRVSR'S & ADMINS' SAL	120,000.00	120,000.00	0.00	0.00%	9,834.50	58,897.00
1900	OTHER CERT SALARY- REGULAR	131,700.00	131,700.00	0.00	0.00%	23,364.16	92,047.46
	Total Certificated Salary (1000 to 1999)	2,070,518.00	2,070,518.00	0.00		193,076.17	850,452.82
Classified Salary (2000 to 2999)							
2100	CLASS INSTR AIDE SAL-REGULAR	72,216.00	72,216.00	0.00	0.00%	7,815.05	33,855.93
2122	INSTR AIDE SAL HRLY-SPECL ED	11,758.00	11,758.00	0.00	0.00%	2,626.50	11,776.75
2210	FOOD SERVICE PERSONNEL	19,708.00	19,708.00	0.00	0.00%	2,268.60	7,339.20
2214	CUSTODIAN	11,200.00	11,200.00	0.00	0.00%	2,052.06	6,527.06
2218	COUNSELING/CAREER TECHNICIAN	30,096.00	30,096.00	0.00	0.00%	3,293.33	19,759.98
2255	COMPUTER LAB TECHNICIAN	60,900.00	60,900.00	0.00	0.00%	5,075.00	30,450.00
2307	COORDINATOR	216,510.00	216,510.00	0.00	0.00%	10,316.67	61,900.02
2402	ACCOUNT TECHNICIAN	115,440.00	115,440.00	0.00	0.00%	9,325.49	56,123.94
2403	CLERICAL TECHNICIAN	85,556.00	85,556.00	0.00	0.00%	13,757.65	73,105.88
2405	ATTENDANCE TECHNICIAN	78,360.00	78,360.00	0.00	0.00%	6,707.50	39,219.10
2900	OTHER CLASS SALARIES-REGULAR	195,977.00	195,977.00	0.00	0.00%	13,191.33	55,436.80
	Total Classified Salary (2000 to 2999)	897,721.00	897,721.00	0.00		76,429.18	395,494.66
Employee Benefit (3000 to 3999)							
3101	STRS - CERTIFICATED	524,162.00	524,162.00	0.00	0.00%	31,183.75	138,170.16
3201	PERS - CERTIFICATED	8,056.00	8,056.00	0.00	0.00%	805.60	3,222.40
3202	PERS - CLASSIFIED	188,298.00	188,298.00	0.00	0.00%	12,316.04	66,818.99
3311	SOCIAL SECURITY-CERTIFICATED	2,533.00	2,533.00	0.00	0.00%	253.27	1,013.08
3312	SOCIAL SECURITY-CLASSIFIED	57,008.00	57,008.00	0.00	0.00%	4,676.34	24,198.46
3331	MEDICARE-CERTIFICATED	30,647.00	30,647.00	0.00	0.00%	2,792.34	12,302.47
3332	MEDICARE-CLASSIFIED	13,332.00	13,332.00	0.00	0.00%	1,100.37	5,686.86
3411	HEALTH & WELFARE BENEFITS-CRT	420,352.00	420,352.00	0.00	0.00%	29,723.57	178,825.98
3412	HEALTH & WELFARE BENEFITS-CLS	174,889.00	174,889.00	0.00	0.00%	16,747.57	79,978.14
3501	ST UNEMPLOYMENT INS-CERTIF	1,056.00	1,056.00	0.00	0.00%	96.29	424.22

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Period; Include GL Status = Pended, Encumbered, PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = F

HUMBOLDT COUNTY OFFICE OF EDUCATION
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Budget Financial Report - (From: 12/1/2019 To: 12/31/2019)

Object	Object Description	Budget as of 11/30/2019	Revised Budget	Period To Date Revisions	%	Current Activity	Year To Date Activity
Fund 62 CHARTER SCHOOLS ENTERPRISE FN							
Fund Summary							
Expenditure							
Employee Benefit (3000 to 3999)							
3502	ST UNEMPLOYMENT INS-CLASSIFD	459.00	459.00	0.00	0.00%	37.97	196.19
3601	WORKER'S COMP-CERTIFICATED	33,066.00	33,066.00	0.00	0.00%	1,964.27	9,148.15
3602	WORKER'S COMP-CLASSIFIED	20,377.00	20,377.00	0.00	0.00%	774.06	4,542.54
	Total Employee Benefit (3000 to 3999)	1,474,235.00	1,474,235.00	0.00		102,471.44	524,527.64
Books and Supplies (4000 to 4999)							
4110	TEXTBOOKS	39,923.00	39,923.00	0.00	0.00%	412.90	21,187.87
4241	COMPUTERZD BOOKS (NOT TEXTS)	2,500.00	2,500.00	0.00	0.00%	0.00	0.00
4310	MATERIALS & SUPPLIES	89,807.00	91,307.00	1,500.00	1.67%	3,731.48	66,411.06
4312	SUBSCRIPTIONS/PERIODICALS	12,283.00	12,283.00	0.00	0.00%	0.00	10,813.88
4314	TESTS	1,250.00	1,250.00	0.00	0.00%	0.00	0.00
4351	OFFICE SUPPLIES	33,887.00	33,887.00	0.00	0.00%	603.47	19,472.48
4364	GASOLINE	4,069.00	4,069.00	0.00	0.00%	665.09	1,906.95
4374	CUSTODIAL SUPPLIES	10,000.00	10,000.00	0.00	0.00%	230.85	502.53
4377	GROUPS SUPPLIES	2,500.00	2,500.00	0.00	0.00%	0.00	32.47
4381	BUILDING MAINTENANCE SUPPLS	2,000.00	2,000.00	0.00	0.00%	489.12	1,931.64
4383	LOCKS AND KEYS	1,000.00	1,000.00	0.00	0.00%	0.00	22.89
4384	REPAIR PARTS-BUILDING	1,000.00	1,000.00	0.00	0.00%	0.00	0.00
4392	MEDICAL SUPPLIES	1,500.00	1,500.00	0.00	0.00%	0.00	183.80
4393	WORKSHOP REFRESHMENTS	9,500.00	9,500.00	0.00	0.00%	222.43	1,522.49
4396	FOOD SERVICE SUPPLIES	1,248.00	1,248.00	0.00	0.00%	0.00	1,247.52
4400	EQUIPMENT	128,961.00	128,961.00	0.00	0.00%	0.00	128,689.67
4421	FURNITURE	795.00	795.00	0.00	0.00%	0.00	795.17
4445	COMPUTERS	89,649.00	89,649.00	0.00	0.00%	1,245.96	61,897.65
4453	OTHER TECHNOLOGY	9,432.00	9,432.00	0.00	0.00%	1,617.03	3,548.68
4710	FOOD	17,662.00	17,662.00	0.00	0.00%	3,241.05	19,751.52
	Total Books and Supplies (4000 to 4999)	458,966.00	460,466.00	1,500.00		12,459.38	339,918.27
Services and Operating Expenditures (5000 to 5999)							
5201	EMPLOYEE MILEAGE	47,598.00	47,598.00	0.00	0.00%	3,736.83	16,444.57
5205	AIRFARE	823.00	823.00	0.00	0.00%	0.00	738.87
5207	REGISTRATION FEES	24,195.00	24,195.00	0.00	0.00%	16,500.00	21,861.20

Criteria: Report Summary Options = Fund Summary; Budget Comparison = Period; Include GL Status = Pended, Encumbered, PreEncumbered; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = F

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HUMBOLDT COUNTY OFFICE OF EDUCATION
75 - Northern United Humboldt
Budget Financial Report - (From: 12/1/2019 To: 12/31/2019)

Object	Object Description	Budget as of 11/30/2019	Revised Budget	Period To Date Revisions	%	Current Activity	Year To Date Activity
Fund 62 CHARTER SCHOOLS ENTERPRISE FN							
Fund Summary							
Expenditure							
Services and Operating Expenditures (5000 to 5999)							
5209	ACCOMMODATIONS	38,465.00	38,465.00	0.00	0.00%	633.40	12,649.20
5210	TRAVEL & CONFERENCES	100.00	100.00	0.00	0.00%	275.00	375.00
5261	BUS TICKETS FOR STUDENTS	3,000.00	3,000.00	0.00	0.00%	0.00	3,000.00
5300	DUES & MEMBERSHIPS	23,685.00	23,685.00	0.00	0.00%	0.00	13,526.00
5450	OTHER INSURANCE	35,412.00	35,412.00	0.00	0.00%	0.00	30,411.11
5500	UTILITIES & HOUSEKEEPING SRV	3,500.00	3,500.00	0.00	0.00%	0.00	800.00
5510	HEATING FUEL	1,350.00	1,350.00	0.00	0.00%	0.00	0.00
5520	ELECTRICITY SERVICES	5,500.00	5,500.00	0.00	0.00%	0.00	2,199.80
5530	WATER SERVICES	2,500.00	2,500.00	0.00	0.00%	144.18	928.85
5531	BOTTLED WATER SERVICE	500.00	500.00	0.00	0.00%	0.00	88.00
5560	WASTE DISPOSAL	3,265.00	3,265.00	0.00	0.00%	123.73	1,366.90
5612	RENTALS AND LEASES-BUILDINGS	234,436.00	234,436.00	0.00	0.00%	18,038.00	133,766.00
5618	RENTALS AND LEASES-VEHICLES	1,000.00	1,000.00	0.00	0.00%	0.00	0.00
5623	RENTALS AND LEASES-EQUIPMENT	13,250.00	13,250.00	0.00	0.00%	0.00	1,469.59
5637	MAINTENANCE AGREEMENTS	18,700.00	18,700.00	0.00	0.00%	611.80	7,419.82
5800	CONTRACTED SERVICES	103,779.00	103,779.00	0.00	0.00%	15,481.50	81,470.85
5801	STUDENT TRAVEL/FIELDTRIPS	7,000.00	7,000.00	0.00	0.00%	0.00	7,239.37
5805	PRINTING SERV-OUTSIDE VENDOR	2,500.00	2,500.00	0.00	0.00%	0.00	1,992.51
5809	TRANSPORTATION-IN-LIEU PAYMT	500.00	500.00	0.00	0.00%	0.00	212.26
5811	CO-OP CONTRACT	7,361.00	7,361.00	0.00	0.00%	0.00	3,742.00
5812	LIBRARY CONTRACT	3,625.00	3,625.00	0.00	0.00%	0.00	3,625.00
5819	OTHER INTER-LEA CONTRACTS	36,621.00	36,621.00	0.00	0.00%	0.00	849.78
5822	AUDIT FEES	26,000.00	26,000.00	0.00	0.00%	0.00	6,500.00
5831	ADVERTISEMENTS	1,857.00	1,857.00	0.00	0.00%	0.00	1,856.85
5845	INFORMTN NETWORK SERV CONTR	8,722.00	8,722.00	0.00	0.00%	0.00	0.00
5861	FINGERPRINTING	2,000.00	2,000.00	0.00	0.00%	0.00	501.00
5881	OTHER CHARGES/FEES	16,180.00	16,180.00	0.00	0.00%	0.00	7,976.00
5884	LICENSE, PERMIT, USE FEE, TX	650.00	650.00	0.00	0.00%	0.00	15.65
5909	TELEPHONE/COMMUNICATIONS	15,300.00	15,300.00	0.00	0.00%	1,343.16	8,256.05
5922	TELEPHONE LINES - TECHNOLOGY	16,287.00	16,287.00	0.00	0.00%	0.00	6,547.62

HUMBOLDT COUNTY OFFICE OF EDUCATION
75 - Northern United Humboldt
Budget Financial Report - (From: 12/1/2019 To: 12/31/2019)

Object	Object Description	Budget as of 11/30/2019	Revised Budget	Period To Date Revisions	%	Current Activity	Year To Date Activity
Fund 62 CHARTER SCHOOLS ENTERPRISE FN							
Fund Summary							
Expenditure							
Services and Operating Expenditures (5000 to 5999)							
5950	POSTAGE	8,700.00	8,700.00	0.00	0.00%	109.48	6,375.48
	Total Services and Operating (5000 to 5999)	714,361.00	714,361.00	0.00		56,997.08	384,205.33
Capital Outlay (6000 to 6999)							
6400	EQUIPMENT	0.00	0.00	0.00	-	0.00	(0.36)
	Total Capital Outlay (6000 to 6999)	0.00	0.00	0.00		0.00	(0.36)
Other Outgo (7100 to 7499)							
7142	OTH TUJTN, EXCESS CSTS> COE	3,738.00	3,738.00	0.00	0.00%	0.00	0.00
	Total Other Outgo (7100 to 7499)	3,738.00	3,738.00	0.00		0.00	0.00
	Total Expenditure	5,619,539.00	5,621,039.00	1,500.00		441,433.25	2,494,598.36
	- Inc/(Dec) in Fund Balance	(87,615.00)	(87,615.00)	0.00	0.00%	(441,433.25)	141,924.38
Beginning Fund Balance Components							
9791	BEGINNING BALANCE-ADPTD BDGT	722,664.86	722,664.86	0.00	0.00%	0.00	722,664.86
	Total Beginning Fund Balance Components	722,664.86	722,664.86	0.00		0.00	722,664.86
Ending Fund Balance Components							
(9790 to 9790)							
9790	UNDESIGNATED/UNAPPROPRIATED	635,049.86	635,049.86	0.00	0.00%	0.00	370,281.86
	Total (9790 to 9790)	635,049.86	635,049.86	0.00		0.00	370,281.86
	Total Ending Fund Balance Components	635,049.86	635,049.86	0.00		0.00	370,281.86

Agenda Item 6.
REPORTS

Subject:
6.3 LCAP Report

Action Requested:
Information

Previous Staff/Board Action, Background Information and/or Statement of Need:
This is an opportunity for all stakeholders to make comments regarding the LCAPs for Northern United - Humboldt Charter School and Northern United - Siskiyou Charter School.

Fiscal Implications:
None

Contact Person/s: Shari Lovett, Julie Smith

Agenda Item 6.
REPORTS

Subject:
6.4 Director's Report

Action Requested:
Information

Previous Staff/Board Action, Background Information and/or Statement of Need:
Each month the Director may give a report on the state of the schools.

Fiscal Implications:
None

Contact Person/s: Shari Lovett

Agenda Item 6.
REPORTS

Subject:

6.5 Northern United - Humboldt Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rebekah Davis, Julie Smith

Agenda Item 6.
REPORTS

Subject:

6.6 Northern United - Siskiyou Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kirk Miller

NU-Siskiyou Regional Director Board Report 12/10/19

- Our fire alarms are being installed in both Yreka buildings over winter break. We have also entered into agreements to have fire alarms installed in both Mt Shasta locations. The installation should happen during a break such as President's Week or Spring Break.
- We have received estimates for installing security camera systems at both Mt Shasta buildings. There will be one camera inside each main entrance and multiple cameras showing the outside areas at both locations. We had similar systems installed in Yreka over the summer and are very happy with them.
- Field Trips:
 - Weekly trips by the Sustainable Agriculture CTE class to the Yreka community gardens.
 - We have had our planning meetings for our ski program for the winter. Students will receive rental gear (if they don't already have anything) and lessons, plus free ski time over the course of 3 different days. We've had our initial mandatory meetings. We've had 29 students in Yreka sign up. We anticipate 15-20 students in Mount Shasta participating. The dates are January 17, 24, and 31.
- Fundraisers:
 - We will be participating in a Northbound Coffee Roasters fundraising program over the next month. Our cost for each bag is \$6.75. We sell them for \$12.00.
- Chess club is happening at our Pine Grove location on Wednesday's from 2:30 to 3:30.
- We had a fun Elves Workshop in Mount Shasta before the break. Kids went around to stations and made all kinds of cool gifts, then wrapped them at the wrapping station. One popular station was the photo booth. Here is one of our students. On the next page are a few more.





Agenda Item 6.
REPORTS

Subject:

6.7 Board Report

Action Requested:

Information

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

Each month the Board may give a report related to the governance of the schools.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 7.
DISCUSSION ITEMS

Subject:

7.1 Discussion on the Wellness Policy - First Reading

Action Requested:

None

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

The Board is to approve any new policies for NUCS. Attached is a copy for the first reading of the proposed Wellness Policy.

Fiscal Implications:

None

Contact Person/s:

Shari Lovett

Wellness Policy

Northern United Charter Schools recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for School students. The Director or designee shall coordinate and align School efforts to support student wellness through health education, physical education and activity, health services, nutrition services, psychological and counseling services, and a safe and healthy school environment. In addition, the Director or designee shall develop strategies for promoting staff wellness and for involving parents/guardians and the community in reinforcing students' understanding and appreciation of the importance of a healthy lifestyle.

School Wellness Council

The Director or designee shall encourage parents/guardians, students, food service employees, physical education teachers, school health professionals, Board members, school administrators, and members of the public to participate in the development, implementation, and periodic review and update of the School's student wellness policy. (42 USC [1758b](#); 7 CFR [210.30](#))

To fulfill this requirement, the Director or designee may appoint a school wellness council or other School committee and a wellness council coordinator. The council may include representatives of the groups listed above, as well as health educators, curriculum directors, counselors, before- and after-school program staff, health practitioners, and/or others interested in school health issues.

The Director or designee may make available to the public and school community a list of the names, position titles, and contact information of the wellness council members.

The wellness council shall advise the School on health-related issues, activities, policies, and programs. At the discretion of the Director or designee, the duties of the council may also include the planning, implementation, and evaluation of activities to promote health within the school or community.

Goals for Nutrition, Physical Activity, and Other Wellness Activities

The Board shall adopt specific goals for nutrition promotion and education, physical activity, and other school-based activities that promote student wellness. In developing such goals, the Board shall review and consider evidence-based strategies and techniques. (42 USC [1758b](#); 7 CFR [210.30](#))

The School's nutrition education and physical education programs shall be based on research, shall be consistent with the expectations established in the state's curriculum frameworks and content standards, and shall be designed to build the skills and knowledge that all students need to maintain a healthy lifestyle.

The nutrition education program shall include, but is not limited to, information about the benefits of healthy eating for learning, disease prevention, weight management, and oral health.

Nutrition education shall be provided as part of the health education program and, as appropriate, shall be integrated into other academic subjects in the regular educational program, before- and after-school programs, summer learning programs, and school garden programs.

All students shall be provided opportunities to be physically active on a regular basis. Opportunities for moderate to vigorous physical activity shall be provided through physical education and recess and may also be provided through school athletic programs, extracurricular programs, before- and after-school programs, summer learning programs, programs encouraging students to walk or bicycle to and from school, in-class physical activity breaks, and other structured and unstructured activities.

The Board may enter into a joint use agreement or memorandum of understanding to make School facilities or grounds available for recreational or sports activities outside the school day and/or to use community facilities to expand students' access to opportunity for physical activity.

Professional development may be regularly offered to the nutrition program director, managers, and staff, as well as health education teachers, physical education teachers, coaches, activity supervisors, and other staff as appropriate to enhance their knowledge and skills related to student health and wellness.

In order to ensure that students have access to comprehensive health services, the School may provide access to health services at or near School schools and/or may provide referrals to community resources.

The Board recognizes that a safe, positive school environment is also conducive to students' physical and mental health and thus prohibits bullying and harassment of all students, including bullying on the basis of weight or health condition.

The Director or designee shall encourage staff to serve as positive role models for healthy eating and physical fitness. He/she shall promote work-site wellness programs and may provide opportunities for regular physical activity among employees.

Nutrition Guidelines for All Foods Available at School

For all foods and beverages available on each campus during the school day, the School shall adopt nutrition guidelines which are consistent with 42 USC [1758](#), [1766](#), [1773](#), and [1779](#) and federal regulations and which support the objectives of promoting student health and reducing childhood obesity. (42 USC [1758b](#))

In order to maximize the School's ability to provide nutritious meals and snacks, all School schools shall participate in available federal school nutrition programs, including the National School Lunch and School Breakfast Programs and after-school snack programs, to the extent possible. When approved by the California Department of Education, the School may sponsor a summer meal program.

The Director or designee shall provide access to free, potable water in the food service area during meal times in accordance with Education Code [38086](#) and 42 USC [1758](#), and shall encourage students' consumption of water by educating them about the health benefits of water and by serving water in an appealing manner.

The Board believes that all foods and beverages sold to students at School schools, including those available outside the School's reimbursable food services program, should support the health curriculum and promote optimal health. Nutrition standards adopted by the School for foods and beverages provided through student stores, vending machines, or other venues shall meet or exceed state and federal nutrition standards.

The Director or designee shall encourage school organizations to use healthy food items or non-food items for fundraising purposes.

He/she also shall encourage school staff to avoid the use of non-nutritious foods as a reward for students' academic performance, accomplishments, or classroom behavior.

School staff shall encourage parents/guardians or other volunteers to support the School's nutrition education program by considering nutritional quality when selecting any snacks which they may donate for occasional class parties. Class parties or celebrations shall be held after the lunch period when possible.

To reinforce the School's nutrition education program, the Board prohibits the marketing and advertising of foods and beverages that do not meet nutrition standards for the sale of foods and beverages on campus during the school day. (7 CFR [210.30](#))

Program Implementation and Evaluation

The Director designates the individual(s) identified below as the individual(s) responsible for ensuring that each school site complies with the School's wellness policy. (42 USC [1758b](#); 7 CFR [210.30](#))

Shari Lovett - School Director

(707) 445-2660 x110

slovett@nucharters.org

The Director or designee shall assess the implementation and effectiveness of this policy at least once every three years. (42 USC [1758b](#); 7 CFR [210.30](#))

The assessment shall include the extent to which School is in compliance with this policy, the extent to which this policy compares to model wellness policies available from the U.S. Department of Agriculture, and a description of the progress made in attaining the goals of the wellness policy. (42 USC [1758b](#))

The Director or designee shall invite feedback on School and school wellness activities from food service personnel, school administrators, the wellness council, parents/guardians, students, teachers, before- and after-school program staff, and/or other appropriate persons.

The Board and the Director or designee shall establish indicators that will be used to measure the implementation and effectiveness of the School activities related to student wellness. Such indicators may include, but are not limited to:

- Descriptions of the School's nutrition education, physical education, and health education curricula and the extent to which they align with state academic content standards and legal requirements
- An analysis of the nutritional content of school meals and snacks served in all School programs, based on a sample of menus and production records
- Student participation rates in all school meal and/or snack programs, including the number of students enrolled in the free and reduced-price meals program compared to the number of students eligible for that program
- Extent to which foods and beverages sold on campus outside the food services program, such as through vending machines, student stores, or fundraisers, comply with nutrition standards
- Extent to which other foods and beverages that are available on campus during the school day, such as foods and beverages for classroom parties, school celebrations, and rewards/incentives, comply with nutrition standards
- Results of the state's physical fitness test at applicable grade levels
- Number of minutes of physical education offered at each grade span, and the estimated percentage of class time spent in moderate to vigorous physical activity
- A description of School efforts to provide additional opportunities for physical activity outside of the physical education program
- A description of other School wide or school-based wellness activities offered, including the number of sites and/or students participating, as appropriate

As feasible, the assessment report may include a comparison of results across multiple years, a comparison of School data with county, statewide, or national data, and/or a comparison of wellness data with other student outcomes such as academic indicators or student discipline rates.

In addition, the Director or designee shall prepare and maintain the proper documentation and records needed for the administrative review of the School's wellness policy conducted by the California Department of Education (CDE) every three years.

The assessment results of both the School and state evaluations shall be submitted to the Board for the purposes of evaluating policy and practice, recognizing accomplishments, and making policy adjustments as needed to focus School resources and efforts on actions that are most likely to make a positive impact on student health and achievement.

Notifications

The Director or designee shall inform the public about the content and implementation of the School's wellness policy and shall make the policy, and any updates to the policy, available the public on an annual basis. He/she shall also inform the public of the School's progress towards meeting the goals of the wellness policy, including the availability of the triennial School assessment. (Education Code [49432](#); 42 USC [1758b](#); 7 CFR [210.30](#))

The Director or designee shall distribute this information through the most effective methods of communication, including School or school newsletters, handouts, parent/guardian meetings, School and school web sites, and other communications. Outreach to parents/guardians shall emphasize the relationship between student health and wellness and academic performance.

Each school may post a summary of nutrition and physical activity laws and regulations prepared by the CDE.

Records

The Director or designee shall retain records that document compliance with 7 CFR [210.30](#), including, but not limited to, the written student wellness policy, documentation of the triennial assessment of the wellness policy for each school site, and documentation demonstrating compliance with the community involvement requirements, including requirements to make the policy and assessment results available to the public. (7 CFR [210.30](#))

Agenda Item 8.
NEXT BOARD MEETING

Subject:

8.1 Possible Agenda Items

Action Requested:

None

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

Discussion of topics to cover at the next meeting: Wellness Policy, Parent Involvement Policy and Compact, School Accountability Report Card (SARC) for NU-HCS and NU-SCS

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Jere Cox

Agenda Item 8.
NEXT BOARD MEETING

Subject:

8.2 Next Board Meeting Date: February 13th 2020

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Jere Cox

Agenda Item 8.
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