



NUCS Board Informational Packet

April 14, 2022

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.

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:

2.1 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 - \$66,369.14

Payroll: NU-Humboldt Charter School - \$188,373.09

Contact Person/s: Shari Lovett, Tammy Picconi

Pay Date 03/31/2022

Fiscal Year 2021/22

EARNINGS by Earnings Code	Income	Adjustments
Regular	260,628.70	
TOTAL	260,628.70	

EARNINGS by Group	Income	Adjustments
Base Pay	231,481.95	
Docks	350.00	
Extra Duty	29,016.75	
Stipends	480.00	
TOTAL	260,628.70	

EARNINGS	Person Type	Female Employees
Certificated	37	186,090.80
Classified	29	74,537.90
TOTAL	66	260,628.70

Vendor Summary for Pay Date 03/31/2022
Vendor Checks
Vendor Liabilities

BALANCING DATA			
Gross Earnings	260,628.70	192,910.96	Net Pay
District Liability	120,454.89	67,717.74	Deductions
		120,454.89	Contributions
	381,083.59	381,083.59	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	15,571.34		15,571.34	237,277.02
State Withholding	5,363.41		5,363.41	237,277.02
Social Security	4,855.72	4,855.72	9,711.44	78,317.80
Medicare	3,766.77	3,766.77	7,533.54	259,773.70
SUI		1,298.97	1,298.97	259,773.70
Workers' Comp		2,467.86	2,467.86	259,773.70
SUBTOTAL	29,557.24	12,389.32	41,946.56	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	3,263.28	10,680.23	13,943.51	46,618.20
PERS / 62	1,722.38	5,637.09	7,359.47	24,605.37
STRS / 60	12,121.58	20,009.41	32,130.99	118,258.80
STRS / 62	5,389.44	8,935.69	14,325.13	52,811.33
Supplemental Insuran	855.00		855.00	
SUBTOTAL	23,351.68	45,262.42	68,614.10	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	4,251.16	62,803.15	67,054.31	
Supplemental Insuran	216.47		216.47	
Summer Savings	10,341.19		10,341.19	62,047.11
SUBTOTAL	14,808.82	62,803.15	77,611.97	
TOTALS	67,717.74	120,454.89	188,172.63	

Cancel/Reissue for Process Date 03/31/2022
Reissued
Cancel Checks
Void ACH

NET		
Direct Deposits	160,503.04	49
Checks	32,407.92	17
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	192,910.96	66

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Grouped by Org, Filtered by (Org = 75, Fiscal Year = 2022, Starting Pay Date = 3/31/2022)

Pay Date 04/08/2022

Fiscal Year 2021/22

Additional filtering applied

EARNINGS by Earnings Code	Income	Adjustments
Regular	636.00	
TOTAL	636.00	

EARNINGS by Group	Income	Adjustments
Stipends	636.00	
TOTAL	636.00	

EARNINGS	Person Type	Female Employees
Certificated	1	636.00
TOTAL	1	636.00

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding				570.81
State Withholding				570.81
Medicare	9.22	9.22	18.44	636.00
SUI		3.18	3.18	636.00
Workers' Comp		6.04	6.04	636.00
SUBTOTAL	9.22	18.44	27.66	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
STRS / 60	65.19	107.61	172.80	636.00
SUBTOTAL	65.19	107.61	172.80	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
SUBTOTAL			.00	
TOTALS	74.41	126.05	200.46	

Vendor Summary for Pay Date 04/08/2022

Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 04/08/2022

Reissued
Cancel Checks
Void ACH

BALANCING DATA

Gross Earnings	636.00	561.59	Net Pay
District Liability	126.05	74.41	Deductions
	<u>762.05</u>	<u>762.05</u>	Contributions

NET

Direct Deposits		
Checks	561.59	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	561.59	1



Checks Dated 03/01/2022 through 03/31/2022						
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000162819	03/03/2022	ARMSTRONG, ABBY	62-4710	FOOD PROGRAM FRUIT CUPS		104.88
3000162820	03/03/2022	DAVIS, REBEKAH	62-5201	TRAVEL FOR CONFERENCE	339.30	
			62-5207	TRAVEL FOR CONFERENCE	350.00	
			62-5209	TRAVEL FOR CONFERENCE	483.51	1,172.81
3000162821	03/03/2022	FRONTIER COMMUNICATIONS	62-5909	ACCT 7076293634071518-8		276.49
3000162822	03/03/2022	GREAT AMERICAN FINANCIAL SERV	62-5637	INV 016-117-6051-000		443.12
3000162823	03/03/2022	HUMBOLDT MOVING & STORAGE INC	62-5800	INV 2202-334		5,425.00
3000162824	03/03/2022	KERR, WENDY	62-4383	HAVE A KEY MADE		17.37
3000162825	03/03/2022	KGK RENTALS LLC	62-5612	MARCH 2022 RENT		5,226.10
3000162826	03/03/2022	P G & E	62-5520	ACCT 2300268867-1		167.04
3000162827	03/03/2022	SPEECH LANGUAGE HEARING SERV	62-5800	INV 1253		380.00
3000163642	03/10/2022	ADVANCED SECURITY SYSTEMS	62-5800	INV 599239		918.63
3000163643	03/10/2022	AMAZON CAPITAL SERVICES	62-4310	SISKIYOU		158.66
3000163644	03/10/2022	BEGINNINGS INC	62-4710	INV 5942		2,458.50
3000163645	03/10/2022	CITY OF ARCATA	62-5530	ACCT 020753-000	86.40	
				ACCT 020753-001	79.35	165.75
3000163646	03/10/2022	CRYSTAL CREAMERY	62-4710	TICKET 522056215	71.42	
				TICKET 522063217	72.06	143.48
3000163647	03/10/2022	CUTTEN COMMUNITY CHURCH	62-5520	INV FEB 2022	1,088.83	
			62-5530	INV FEB 2022	159.64	
			62-5560	INV FEB 2022	366.20	1,614.67
3000163648	03/10/2022	DEPARTMENT OF JUSTICE CASHIERING UNIT	62-5861	INV 569063		81.00
3000163649	03/10/2022	FEA	62-5300	PROGRAM FEES YEAR 2		1,000.00
3000163650	03/10/2022	HARMON, SHANE	62-4310	ORBE GROUP AWARDS	16.02	
			62-4351	STAMPS AND ENVELOPES	42.71	
			62-5800	TENNIS ORBE	100.00	158.73
3000163651	03/10/2022	HUMBOLDT COUNTY DEPT OF HEALTH & HUMAN SERVICES	62-5881	INV 64801		466.00
3000163652	03/10/2022	JIVE COMMUNICATIONS	62-5909	SISKIYOU		474.41
3000163653	03/10/2022	LEHMANN, NATHAN	62-5800	INV 1		20.00
3000163654	03/10/2022	LOST COAST COMMUNICATIONS	62-5831	INV 4161-00011-0002		621.00
3000163655	03/10/2022	P G & E	62-5520	ACCT 5685337056-9		797.40
3000163656	03/10/2022	PIERSON'S BUILDING CENTER	62-4381	INV 019306		541.63
3000163657	03/10/2022	RAINBOW RESOURCE CENTER	62-4110	INV 3693692		367.70
3000163658	03/10/2022	RAY MORGAN COMPANY	62-5637	INV 3640511		822.59
3000163659	03/10/2022	RECOLOGY HUMBOLDT COUNTY	62-5560	ACCT 061316769		29.18
3000163660	03/10/2022	SCHARLACK, HEATHER	62-4310	JAN-FEB REIMBURSE	343.21	
			62-5201	JAN-FEB REIMBURSE	120.51	

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

ESCAPE ONLINE

Checks Dated 03/01/2022 through 03/31/2022						
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000163660	03/10/2022	SCHARLACK, HEATHER	62-5950	JAN-FEB REIMBURSE	74.20	537.92
3000163661	03/10/2022	SCHOLASTIC	62-4312	INV M71789838		197.78
3000163662	03/10/2022	SUDDENLINK	62-5922	ACCT 07715-117089-01-0		838.93
3000163663	03/10/2022	TUSO, KALEIGH	62-4310	1984 BOOK		32.44
3000163664	03/10/2022	UPS	62-5800	INV 0000670A6V082		50.29
3000163665	03/10/2022	VALLEY PACIFIC PETROLEUM SERV	62-4364	SISKIYOU		242.94
3000163985	03/14/2022	AMAZON CAPITAL SERVICES	62-4310	SISKIYOU	112.26	
			62-4351	INV 1GH9-F497-FYKM	281.08	
			62-4377	INV 14W3-TJ3X-X4K1	46.86	
				INV 1W99-6R76-YWCQ	257.49	697.69
3000163986	03/14/2022	CDW GOVERNMENT	62-4453	INV S649495		565.69
3000163987	03/14/2022	MCGRAW HILL	62-4110	INV 122138513001		70.05
3000163988	03/14/2022	PHELAN-SHAHIN, LAURA	62-5800	INV 6		600.00
3000163989	03/14/2022	STAPLES ADVANTAGE	62-4110	INV 3500783079	16.41	
			62-4310	INV 3499637080	61.64	
				INV 3499637081	19.06	
				INV 3499790903	46.87	
				INV 3499858531	14.01	
				INV 3500149471	20.22	
				INV 3500506213	21.09	
				INV 3500506214	30.68	
				INV 3500640229	13.64	
			62-4351	INV 3500239491	50.52	
				INV 3500310699	421.29	715.43
3000163990	03/14/2022	SYLVIA, JENNAH	62-5201	FEB 2022 MILEAGE	179.36	
				JAN 2022 MILEAGE	179.36	358.72
3000164281	03/17/2022	AMAZON CAPITAL SERVICES	62-4310	SISKIYOU		24.19
3000164282	03/17/2022	ARMSTRONG, ABBY	62-4710	FOOD PROG WINCO		64.00
3000164283	03/17/2022	BRANT ELECTRIC	62-5800	INV 24656	240.00	
				INV 24657	1,014.55	1,254.55
3000164284	03/17/2022	CDW GOVERNMENT	62-4453	INV T523753		271.31
3000164285	03/17/2022	CHURCHILL-BOS, JANNA	62-5201	SISKIYOU MILEAGE		288.99
3000164286	03/17/2022	CRYSTAL CREAMERY	62-4710	TICKET 522070219		72.06
3000164287	03/17/2022	HARMON, SHANE	62-4310	BOYS GROUP AND ORBE	32.03	
			62-5800	BOYS GROUP AND ORBE	60.00	92.03
3000164288	03/17/2022	RECOLOGY HUMBOLDT COUNTY	62-5800	INV 94259	54.42	
				INV 94260	831.84	886.26

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Checks Dated 03/01/2022 through 03/31/2022						
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000164289	03/17/2022	WATERMAN, APRIL	62-5201	FEB 2022 MILEAGE		77.22
3000164565	03/21/2022	ARMSTRONG, ABBY	62-4710	FOOD PROGRAM WINCO		117.86
3000164566	03/21/2022	CITI CARDS	62-4396	BILLING PERIOD 2/11/22-3/10/22	42.22	
			62-4710	BILLING PERIOD 2/11/22-3/10/22	257.38	299.60
3000164567	03/21/2022	GREAT AMERICAN FINANCIAL SERV	62-5637	INV 31209803		539.92
3000164568	03/21/2022	H.C.S.D.	62-5530	ACCT 023252-000		224.31
3000164569	03/21/2022	SCHARLACK, HEATHER	62-4310	MATERIALS AND SUPPLIES FROM 2/10-2/28/22		625.43
3000164570	03/21/2022	UPS	62-5800	INV 0000670A6V112		30.90
3000164900	03/24/2022	AMAZON CAPITAL SERVICES	62-4110	SISKIYOU	97.58	
			62-4310	INV 1MF4-7MFD-G3DH	209.24	
				SISKIYOU	24.19	
			62-4374	INV 1QJ1-RYTF-3W1Y	50.63	
				SISKIYOU	23.60	
			62-4453	INV 1WQY-1376-1D1X	69.60	474.84
3000164901	03/24/2022	AT&T	62-5909	ACCT 70726889825332		231.37
3000164902	03/24/2022	AT&T	62-5909	ACCT 287287933630		23.50
3000164903	03/24/2022	AT&T	62-5909	ACCT 707-822-5661-4080		458.55
3000164904	03/24/2022	CDW GOVERNMENT	62-4453	INV T682113		344.03
3000164905	03/24/2022	CUTTEN COMMUNITY CHURCH	62-5520	INV APRIL 2022	1,224.75	
			62-5530	INV APRIL 2022	162.69	
			62-5560	INV APRIL 2022	366.20	1,753.64
3000164906	03/24/2022	FOLLETT CONTENT SOLUTIONS	62-4310	INV 2600207G		78.03
3000164907	03/24/2022	FRONTIER COMMUNICATIONS	62-5909	ACCT 707-629-3371-100516-8	105.98	
				ACCT 707-629-3634-071518-8	272.48	378.46
3000164908	03/24/2022	HTA	62-5261	INV 12232100		500.00
3000164909	03/24/2022	MCGRAW HILL	62-4312	INV 122149984001		84.00
3000164910	03/24/2022	MENDES SUPPLY COMPANY	62-4374	INV M225950		279.91
3000164911	03/24/2022	STAPLES ADVANTAGE	62-4351	INV 3501980259		61.84
3000165119	03/28/2022	AMAZON CAPITAL SERVICES	62-4310	INV 1QD1-9PJT-JPL9	6.48	
				SISKIYOU	21.49	
			62-4377	INV 16HN-CJQC-X6NJ	33.38	61.35
3000165120	03/28/2022	AMBROSINI, DENNIS	62-5612	APRIL 2022 RENT		2,500.00
3000165121	03/28/2022	CAMPTON PLAZA	62-5612	APRIL 2022 RENT		5,288.00
3000165122	03/28/2022	CRYSTAL CREAMERY	62-4710	TICKET 522077217		72.06
3000165123	03/28/2022	CUTTEN COMMUNITY CHURCH	62-5612	APRIL 2022 RENT		5,000.00
3000165124	03/28/2022	DAGGETT, PETER JAY	62-5612	APRIL 2022 RENT		3,800.00
3000165125	03/28/2022	HADLEY RANCH	62-5612	APRIL 2022 RENT		500.00

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

ESCAPE ONLINE

Checks Dated 03/01/2022 through 03/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000165126	03/28/2022	KGK RENTALS LLC	62-5612	APRIL 2022 RENT		5,266.10
3000165127	03/28/2022	LYONS-TINSLEY, TOMIRE	62-5201	FEB 2022 MILEAGE		168.48
3000165128	03/28/2022	MENDES SUPPLY COMPANY	62-4374	INV M225950A		48.86
3000165129	03/28/2022	SMITH, JULIE	62-5201	MILEAGE FOR EMPLOYEE EVALUATIONS		81.90
3000165130	03/28/2022	STAPLES ADVANTAGE	62-4310	INV 3501700363	32.41	
				INV 3501700364	36.73	
				INV 3501700365	18.29	
				INV 3501700366	5.29	
				INV 3501700367	5.29	
				INV 3501700368	4.65	
				INV 3501700369	4.26	106.92
3000165131	03/28/2022	UPS	62-5800	INV 0000670A6V122		51.81
3000165670	03/31/2022	AMAZON CAPITAL SERVICES	62-4310	SISKIYOU		574.24
3000165671	03/31/2022	ARMSTRONG, ABBY	62-4710	FOOD PROGRAM APPLESAUCE		32.96
3000165672	03/31/2022	BLICK ART MATERIALS	62-4310	INV 8304593	15.03	
				INV 8316755	294.44	309.47
3000165673	03/31/2022	CRYSTAL CREAMERY	62-4710	TICKET 522084219		72.06
3000165674	03/31/2022	KERR, WENDY	62-4310	MATERIALS SUPPLIES	60.44	
			62-5201	FEB 2022 MILEAGE	51.48	111.92
3000165675	03/31/2022	P G & E	62-5520	ACCT 2300268867-1	201.38	
				ACCT 5685337056-9	733.40	934.78
3000165676	03/31/2022	PHELAN-SHAHIN, LAURA	62-5800	INV 00000007		1,950.00
3000165677	03/31/2022	SIMMONS, LORENZA	62-5800	INV 5		490.00
3000165678	03/31/2022	STAPLES ADVANTAGE	62-4310	INV 3501773380	205.47	
				INV 3502452880	29.49	
				INV 3502452881	15.65	
				INV 3502558980	45.22	
				INV 3502558981	61.54	
				INV 3502685634	46.05	
			62-4351	INV 3501773380	47.99	451.41
Total Number of Checks					88	66,369.14

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	88	66,369.14

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

Checks Dated 03/01/2022 through 03/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	88		66,369.14	
		Less Unpaid Sales Tax Liability			.00	
		Net (Check Amount)			66,369.14	

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

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:

2.2 Approval of Warrants and Payroll for NU-Siskiyou Charter School (0221, 0307, 0314, 0323, 0328)

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 - \$ 68,746.04

Payroll: NU-Siskiyou Charter School - \$70,408.13

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

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	21	GETTING PAID FIRST TIME	2		
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CHECKING	0	STARTING APD CHECKING NEXT MONTH	0	RET SYSTEM 2/4 OPTION: P	%0.000
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0	FICA OPTION:	
	-----	GETTING PAID BALANCE OF CONTRACT	0		
TOTAL GETTING PAID	21				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	25,803.00	NML	0.00	NML	9,042.63	NML	9,042.63	NML	34,845.63
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
	-----		-----		-----		-----		-----
ADJ NML	25,803.00*	ADJ NML	0.00*	ADJ NML	9,042.63*	ADJ NML	9,042.63*	ADJ NML	34,845.63*
STIP	70.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	70.00
SLV	0.00	SLV	0.00	SLV	792.00	SLV	792.00	SLV	792.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	70.00*	NON-NML	0.00*	NON-NML	792.00*	NON-NML	792.00*	NON-NML	862.00*
TOTAL	25,873.00**	TOTAL	0.00**	TOTAL	9,834.63**	TOTAL	9,834.63**	TOTAL	35,707.63**

TOTAL NUMBER HOURS WORKED: 417.75 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NIX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
35,707.63	0.00		560.98	0.00	2,499.14	32,647.51	1,967.38	175.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
441.11	0.00	14,355.34	890.01	35,146.65	509.66	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	21,303.84	2,180.35	4,554.16	318.79	592.10	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
28,633.23	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	32,647.51	1,430.28	750.07	0.00	161.29	157.50	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	
13,953.84	7,350.00	0.00	2,304.16	2,250.00	0.00	0.00	0.00	

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	19	GETTING PAID FIRST TIME	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 2/4 OPTION: P	%0.000
APD TO CHECKING	0	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
-----		GETTING PAID BALANCE OF CONTRACT	0		
TOTAL GETTING PAID	19				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	26,232.00	NML	0.00	NML	8,413.50	NML	8,413.50	NML	34,645.50
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
-----		-----		-----		-----		-----	
ADJ NML	26,232.00*	ADJ NML	0.00*	ADJ NML	8,413.50*	ADJ NML	8,413.50*	ADJ NML	34,645.50*
STIP	55.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	55.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	55.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	55.00*
TOTAL	26,287.00**	TOTAL	0.00**	TOTAL	8,413.50**	TOTAL	8,413.50**	TOTAL	34,700.50**

TOTAL NUMBER HOURS WORKED: 332.50 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
34,700.50	0.00	560.98	0.00	2,499.14	31,640.38	1,977.04	175.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI
444.58	0.00	13,348.21	827.57	34,139.52	495.06	0.00	0.00
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED
0.00	0.00	0.00	21,303.84	2,180.35	4,554.16	318.79	592.10
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR	
27,690.01	0.00	0.00	0.00	0.00	0.00	0.00	
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)
0.00	31,640.38	1,430.28	750.07	0.00	161.29	157.50	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
13,953.84	7,350.00	0.00	2,304.16	2,250.00	0.00	0.00	0.00

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

District # 43 District Name: Northern United Siskiyou Charter School SPECIAL BATCH 0323

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School SPECIAL BATCH 0323	596.00	
	Batch Total		

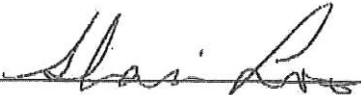
By order of the governing board, the Siskiyou County Office of Education is authorized to draw warrants to the claimants of said school district as per attached listing:

Trustee _____ Trustee _____

Trustee _____ Trustee _____

Trustee _____ Trustee _____

Trustee _____

District Superintendent/Administrator:  Date: 3/23/22

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/24/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0323 NUSCS SPECIAL BATCH 0323
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION			
00606478	000031/	HOLIDAY INN EXPRESS				
	PV-220018	62-0000-0-5200-0000-2700-000-00000	CONFIRMATION# 22926619			596.00
		WARRANT TOTAL				\$596.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:		\$596.00*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	1	TOTAL AMOUNT:		\$596.00*
***	BATCH TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:		\$596.00*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	1	TOTAL AMOUNT:		\$596.00*
***	DISTRICT TOTALS ***	TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:		\$596.00*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	1	TOTAL AMOUNT:		\$596.00*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0314

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0314	12945.70	
	Batch Total		

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

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

District Superintendent/Administrator: [Signature] Date: 3/11/22

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/15/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0314 2122 NUSCS BATCH 0314
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT	GOAL FUNC SCH LOCAL	DESCRIPTION		
00606184	000151/	ALSCO				
	PO-220004	1.	62-0000-0-5500-0000-8100-000-00000	INVOICE# LMED2040361		42.89
			WARRANT TOTAL			\$42.89
00606185	000022/	CITY OF YREKA				
	PO-220009	1.	62-0000-0-5530-0000-8100-000-00000	ACCOUNT 012142-0001 0121-0220		92.32
			WARRANT TOTAL			\$92.32
00606186	000067/	CROSS PETROLEUM				
	PO-220010	1.	62-0000-0-5510-0000-8100-000-00000	INVOICE# 1482194-N		327.07
			WARRANT TOTAL			\$327.07
00606187	000050/	VIVIEN HASTERT				
	PV-220016		62-0000-0-5930-0000-2700-000-00000	POSTAGE/TRACKING EUREKA MILLER		15.60
			WARRANT TOTAL			\$15.60
00606188	000071/	HUE & CRY INC				
	PO-220012	1.	62-0000-0-5500-0000-8100-000-00000	INVOICE# 801503 04/01-04/30		190.00
			WARRANT TOTAL			\$190.00
00606189	000136/	LAKESHORE LEARNING MATERIALS				
	PO-220191	1.	62-3212-0-4300-1110-1000-000-00000	INVOICE# 644746022322		367.02
			WARRANT TOTAL			\$367.02
00606190	000020/	N.C.S.M.I.G.				
	PO-220016	1.	62-0000-0-9514-0000-0000-000-00000	MEDICAL MARCH 2022		11,692.00
			WARRANT TOTAL			\$11,692.00
00606191	000166/	SISKIYOU DISTRIBUTING				
	PO-220023	1.	62-0000-0-4700-0000-3700-000-00000	INVOICE #413634		21.00
			WARRANT TOTAL			\$21.00
00606192	000052/	STAPLES ADVANTAGE				
	PO-220201	1.	62-0000-0-4300-0000-2700-000-00000	INVOICE# 3502084218		197.80
			WARRANT TOTAL			\$197.80
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$12,945.70*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$12,945.70*
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$12,945.70*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$12,945.70*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS:	37	TOTAL AMOUNT OF CHECKS:	\$30,406.75*

TOTAL ACH GENERATED:
TOTAL EFT GENERATED:
TOTAL PAYMENTS:

37

TOTAL AMOUNT OF ACH:
TOTAL AMOUNT OF EFT:
TOTAL AMOUNT:

\$.00*
\$.00*
\$30,406.75*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0307

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0307	17374.00	
	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/Administrator: *Shan L* Date: 3/7/22

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0307 2122 NUSCS BATCH 0307
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION		
00606156	000151/	ALSCO				
	PO-220004	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# LMED2038026		42.89
		WARRANT TOTAL				\$42.89
00606157	000074/	AMERICAN FAMILY LIFE INSURANCE				
	PO-220104	1. 62-0000-0-9514-0000-0000-000-00000		INVOICE# 373054 FEBRUARY 2022		204.98
		WARRANT TOTAL				\$204.98
00606158	000251/	BERRYVALE GROCERY				
	PO-220160	1. 62-0000-0-4300-1110-1000-000-00000		INVOICE# 440532		114.38
		WARRANT TOTAL				\$114.38
00606159	000002/	BOB STONE				
	PO-220000	1. 62-0000-0-5612-0000-8700-000-00000		APRIL 2022 RENT		3,000.00
		WARRANT TOTAL				\$3,000.00
00606160	000192/	BOXED				
	PO-220198	1. 62-0000-0-4700-0000-3700-000-00000		RECEIPT# 469757342		110.94
		WARRANT TOTAL				\$110.94
00606161	000004/	CAL-ORE COMMUNICATIONS				
	PO-220007	2. 62-0000-0-5922-0000-2700-000-00000		CTF ACCNT# 0324005379		20.92-
		2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324005379		209.16
		2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324007628		50.20
		1. 62-0000-0-5922-0000-7200-000-00000		CTF ACCNT# 0324005379		8.96-
		1. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 0324005379		89.64
		1. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 0324007628		21.51
		3. 62-0000-0-5922-1110-1000-000-00000		CTF ACCNT#0324005379		69.72-
		3. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 0324005379		697.20
		3. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 0324007628		30.74
	PV-220014	62-0000-0-8699-0000-2700-000-00000		MARCH 2022		167.33-
		62-0000-0-8699-0000-7200-000-00000		MARCH 2022		71.71-

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/15/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0307 2122 NUSCS BATCH 0307
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
			FD	RESC	Y	OBJT	GOAL			
				62-0000-0-8699-1110-1000-000-00000					MARCH 2022	557.76-
		PV-220015		62-0000-0-5600-0000-8100-000-00000					CA STANDARD ROUTER	7.33
				WARRANT TOTAL						\$209.38
00606162	000075/	CITY OF MT SHASTA								
		PO-220008	1.	62-0000-0-5530-0000-8100-000-00000					ALME 00219 ALDR 01 0125-0223	87.23
				WARRANT TOTAL						\$87.23
00606163	000042/	COLD CREEK INN								
		PO-220192	1.	62-6500-0-5200-0000-2700-000-00000					070222104002913	169.46
				WARRANT TOTAL						\$169.46
00606164	000021/	COLLEGE OF THE SISKIYOU								
		PO-220150	1.	62-1100-0-4100-1110-1000-000-00000					INVOICE# 2655	75.25
				WARRANT TOTAL						\$75.25
00606165	000249/	GABRIEL WHITSON								
		PV-220012		62-0000-0-5200-0000-2700-000-00000					669.06 MILES FEBRUARY 2022	391.72
				WARRANT TOTAL						\$391.72
00606166	000215/	GOLDEN ARROW INVESTMENTS								
		PO-220001	1.	62-0000-0-5612-0000-8700-000-00000					APRIL 2022 RENT	3,200.00
				WARRANT TOTAL						\$3,200.00
00606167	000053/	SHARI LOVETT								
		PV-220011		62-0000-0-5200-0000-7200-000-00000					HOLIDAY INN EXPRESS #48598185	107.70
				WARRANT TOTAL						\$107.70
00606168	000248/	MOXIE BOX								
		PO-220177	1.	62-3210-0-4300-1110-1000-000-00000					INVOICE#8443	165.97
				WARRANT TOTAL						\$165.97
00606169	000011/	MT SHASTA SPRING WATER								
		PO-220015	2.	62-0000-0-5600-0000-8100-000-00000					INVOICE# 380205	9.65
				WARRANT TOTAL						\$9.65
00606170	000086/	NUCS - HUMBOLT								
		PO-220179	1.	62-0000-0-4300-0000-7200-000-00000					INVOICE# 1VT7-NLIL-HW39	75.40

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 03/15/2022

03/15/22 PAGE 3

DISTRICT: 043 NORTHERN UNITED SISKIYOU

BATCH: 0307 2122 NUSCS BATCH 0307

FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
	PO-220180	1.	62-0000-0-4300-0000-8100-000-00000		INVOICE#1QMT-6RFQ-66GT	200.31
		2.	62-1100-0-4300-1110-1000-000-00000		INVOICE# 1QMT-6RFQ-66GT	72.19
	PO-220182	1.	62-1100-0-4300-1110-1000-000-00000		INVOICE# 17RT-QCGK-GH3D	112.08
	PO-220186	1.	62-0000-0-4300-0000-2700-000-00000		INVOCIE# 173K-V17Q-LN1R	24.78
		2.	62-3210-0-4300-1110-1000-000-00000		INVOICE# 173K-V17Q-LN1R	322.32
	PO-220189	1.	62-3210-0-4300-1110-1000-000-00000		INVOICE# 11MG-YVLJ-7VRF	22.82
	PO-220194	1.	62-1100-0-4300-1110-1000-000-00000		INVOICE# 11MD-61CK-PJVQ	432.18
	PO-220196	2.	62-0000-0-4300-0000-2700-000-00000		1FTN-V9HW-F4J6	41.46
		1.	62-3210-0-4300-1110-1000-000-00000		INVOICE# 1FTN-V9HW-F4J6	111.98
	PO-220199	1.	62-6300-0-4100-1110-1000-000-00000		INVOICE# 13C6-97WM-3KG3	146.22
			WARRANT TOTAL			\$1,561.74
00606171	000013/	PACIFIC POWER				
	PO-220017	1.	62-0000-0-5520-0000-8100-000-00000		ACCNT#64034125 001 0 0118-0216	784.03
			WARRANT TOTAL			\$784.03
00606172	000023/	RAY MORGAN COMPANY				
	PO-220019	2.	62-0000-0-5600-0000-2700-000-00000		INVOICE# 3640512	51.67
		3.	62-0000-0-5600-0000-7200-000-00000		INVOICE# 3640512	22.15
		1.	62-0000-0-5600-1110-1000-000-00000		INVOICE# 3640512	172.24
			WARRANT TOTAL			\$246.06
00606173	000088/	SHASTA SUMMIT PROPERTIES				
	PO-220002	1.	62-0000-0-5612-0000-8700-000-00000		APRIL 2022 RENT	2,625.00
			WARRANT TOTAL			\$2,625.00
00606174	000014/	SHASTA VALLEY PEST CONTROL				
	PO-220021	1.	62-0000-0-5500-0000-8100-000-00000		INVOICE# 22422-6	40.00
		1.	62-0000-0-5500-0000-8100-000-00000		INVOICE# 22422-11	40.00
			WARRANT TOTAL			\$80.00

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 03/15/2022

03/15/22 PAGE 4

DISTRICT: 043 NORTHERN UNITED SISKIYOU

BATCH: 0307 2122 NUSCS BATCH 0307

FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT GOAL FUNC SCH LOCAL	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
00606175	000166/	SISKIYOU DISTRIBUTING				
		PO-220023 1. 62-0000-0-4700-0000-3700-000-00000			INVOICE#413372	21.00
		WARRANT TOTAL				\$21.00
00606176	000060/	SISKIYOU FIRE EQUIPMENT				
		PO-220024 1. 62-0000-0-5800-0000-8100-000-00000			INVOICE# 20127	135.00
		WARRANT TOTAL				\$135.00
00606177	000005/	SISKIYOU TELEPHONE COMPANY				
		PO-220025 1. 62-0000-0-5922-1110-1000-000-00000			ACCOUNT#4000 03/01-03/31	49.95
		WARRANT TOTAL				\$49.95
00606178	000052/	STAPLES ADVANTAGE				
		PO-220187 1. 62-0000-0-4300-0000-2700-000-00000			INVOICE# 3500506216	30.71
		1. 62-0000-0-4300-0000-2700-000-00000			INVOICE# 3500239490	27.45
		1. 62-0000-0-4300-0000-2700-000-00000			INVOICE# 3500506218	51.71
		1. 62-0000-0-4300-0000-2700-000-00000			INVOICE# 3500239490	2.86
		2. 62-3210-0-4300-1110-1000-000-00000			INVOICE# 3500239490	102.65
		3. 62-3210-0-4300-1110-1000-000-00000			INVOCIE# 350064023	32.96
		WARRANT TOTAL				\$248.34
00606179	000253/	TAMMY PICCONI				
		PV-220013 62-0000-0-5200-0000-7200-000-00000			494 MILES ROUND TRIP EUREKA-YR	288.99
		WARRANT TOTAL				\$288.99
00606180	000189/	WALLACE ENTERPRISE				
		PO-220028 1. 62-0000-0-5800-0000-8100-000-00000			INVOICE#1748	185.00
		WARRANT TOTAL				\$185.00
00606181	000017/	WELLS FARGO FINANCIAL LEASING				
		PO-220029 2. 62-0000-0-5600-0000-2700-000-00000			INVOICE# 2019073584	57.17
		2. 62-0000-0-5600-0000-2700-000-00000			INVOICE# 5019073583	81.98
		3. 62-0000-0-5600-0000-7200-000-00000			INVOICE# 2019073584	24.51

APY250 L.00.06

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/15/2022

03/15/22 PAGE 5

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0307 2122 NUSCS BATCH 0307

FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
		3.	62-0000-0-5600-0000-7200-000-00000	INVOICE#	5019073583	35.14
		1.	62-0000-0-5600-1110-1000-000-00000	INVOICE#	2019073584	190.56
		1.	62-0000-0-5600-1110-1000-000-00000	INVOICE#	5019073583	273.28
			WARRANT TOTAL			\$662.64
00606182	000003/	WENDY JAMES				
		PO-220003	1. 62-0000-0-5612-0000-8700-000-00000	APRIL 2022 RENT		2,650.00
			WARRANT TOTAL			\$2,650.00
00606183	000016/	YREKA TRANSFER LLC				
		PO-220031	2. 62-0000-0-5550-0000-8100-000-00000	INVOICE# 614911		33.75
			WARRANT TOTAL			\$33.75
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$17,461.05*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$17,461.05*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$17,461.05*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$17,461.05*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0328

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupll Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0328	17765.08	
	Batch Total		

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

Trustee _____ Trustee _____

Trustee _____ Trustee _____

Trustee _____ Trustee _____

Trustee _____

District Superintendent/Administrator: *Shari Rom* Date: 3/24/22

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0328 2122 NUSCS BATCH 0328
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION			
00606771	000151/	ALSCO				
		PO-220004	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# LMED2042711	48.83
			WARRANT TOTAL			\$48.83
00606772	000152/	BAY ALARM COMPANY				
		PO-220006	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# 19467229 0401-0701	200.76
			WARRANT TOTAL			\$200.76
00606773	000251/	BERRYVALE GROCERY				
		PO-220160	1. 62-0000-0-4300-1110-1000-000-00000		INVOICE# 437640	3.79
			WARRANT TOTAL			\$3.79
00606774	000002/	BOB STONE				
		PO-220000	1. 62-0000-0-5612-0000-8700-000-00000		MAY 2022 RENT	3,000.00
			WARRANT TOTAL			\$3,000.00
00606775	000042/	COLD CREEK INN				
		PO-220206	1. 62-6500-0-5200-0000-2700-000-00000		FOLIO 150322115953399	169.46
			WARRANT TOTAL			\$169.46
00606776	000254/	EMPLOYMENT DEVELOPMENT DEPT				
		FV-220017	62-0000-0-3501-1110-1000-000-00000		ACCNT 942-0021-9 L0574467344	552.60
			WARRANT TOTAL			\$552.60
00606777	000063/	G & G HARDWARE INC				
		PO-220204	1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 306870	15.20
		PO-220214	1. 62-0000-0-4300-0000-8100-000-00000		INVOICE# 307177	289.82
			WARRANT TOTAL			\$305.02
00606778	000215/	GOLDEN ARROW INVESTMENTS				
		PO-220001	1. 62-0000-0-5612-0000-8700-000-00000		MAY 2022 RENT	3,200.00
			WARRANT TOTAL			\$3,200.00
00606779	000011/	MT SHASTA SPRING WATER				
		PO-220015	2. 62-0000-0-5600-0000-8100-000-00000		INVOICE# 381274	9.65
			WARRANT TOTAL			\$9.65

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 0328 2122 NUSCS BATCH 0328
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
00606780	000012/	NORTH STATE PARENT												
		PO-220211	1.	62-0000-0-5800-0000-2700-000-00000									INVOICE 72086 3 OF 4 ADS	260.00
													WARRANT TOTAL	\$260.00
00606781	000086/	NUCS - HUMBOLT												
		PO-220178	1.	62-3210-0-4300-1110-1000-000-00000									INVOICE# 1CN4-QJ1M-PHV8	50.10
		PO-220193	1.	62-3210-0-4300-1110-1000-000-00000									INVOICE# 1PFX-9HCY-NNV7	79.33
		PO-220197	1.	62-3210-0-4300-1110-1000-000-00000									INVOICE# 19NJ-RHDJ-N6YP	79.33
		PO-220200	1.	62-3212-0-4100-1110-1000-000-00000									INVOICE# 1KN6-CRTH-XRW8	112.26
													WARRANT TOTAL	\$321.02
00606782	000013/	PACIFIC POWER												
		PO-220017	1.	62-0000-0-5520-0000-8100-000-00000									ACCNT#64034125-002 8 0203-0304	975.37
													WARRANT TOTAL	\$975.37
00606783	000064/	RAINBOW RESOURCE CENTER												
		PO-220183	1.	62-1100-0-4300-1110-1000-000-00000									INVOICE# 3678880	222.38
		PO-220185	1.	62-1100-0-4300-1110-1000-000-00000									INVOICE# 3678878	65.06
													WARRANT TOTAL	\$287.44
00606784	000088/	SHASTA SUMMIT PROPERTIES												
		PO-220002	1.	62-0000-0-5612-0000-8700-000-00000									MAY 2022 RENT	2,625.00
													WARRANT TOTAL	\$2,625.00
00606785	000014/	SHASTA VALLEY PEST CONTROL												
		PO-220021	1.	62-0000-0-5500-0000-8100-000-00000									INVOICE# 032122-13	40.00
													INVOICE# 032122-5	40.00
													WARRANT TOTAL	\$80.00
00606786	000007/	SISKIYOU COUNTY OFFICE OF ED												
		PO-220022	3.	62-0000-0-5800-0000-7200-000-00000									INVOICE# 220617	165.00
													WARRANT TOTAL	\$165.00
00606787	000166/	SISKIYOU DISTRIBUTING												
		PO-220023	1.	62-0000-0-4700-0000-3700-000-00000									INVOICE# 413918	23.00

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0328 2122 NUSCS BATCH 0328
 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
													INVOICE# 414150	23.00
													WARRANT TOTAL	\$46.00
00606788	000052/	STAPLES ADVANTAGE												
		PO-220166	1.	62-0000-0-4300-0000-2700-000-00000									INVOICE#3498283289	128.21
		PO-220209	1.	62-0000-0-4300-0000-2700-000-00000									INVOICE# 3502815642	289.96
		PO-220212	1.	62-0000-0-4300-0000-2700-000-00000									INVOICE# 3503075008	450.97
													WARRANT TOTAL	\$869.14
00606789	000127/	STUDY.COM												
		PO-220202	1.	62-3212-0-5800-0000-2700-000-00000									INVOICE# 9851 03/2022-03/2023	1,996.00
													WARRANT TOTAL	\$1,996.00
00606790	000003/	WENDY JAMES												
		PO-220003	1.	62-0000-0-5612-0000-8700-000-00000									MAY 2022 RENT	2,650.00
													WARRANT TOTAL	\$2,650.00
*** FUND	TOTALS ***													
		TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$17,765.08*
		TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$.00*
		TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$.00*
		TOTAL PAYMENTS:											TOTAL AMOUNT:	\$17,765.08*
*** BATCH TOTALS ***														
		TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$17,765.08*
		TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$.00*
		TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$.00*
		TOTAL PAYMENTS:											TOTAL AMOUNT:	\$17,765.08*
*** DISTRICT TOTALS ***														
		TOTAL NUMBER OF CHECKS:											TOTAL AMOUNT OF CHECKS:	\$17,765.08*
		TOTAL ACH GENERATED:											TOTAL AMOUNT OF ACH:	\$.00*
		TOTAL EFT GENERATED:											TOTAL AMOUNT OF EFT:	\$.00*
		TOTAL PAYMENTS:											TOTAL AMOUNT:	\$17,765.08*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0221

Fund #	Fund Name	District Total	Audited Total
01	General Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund (Other than Capital Outlay)	XXXXXXXX	XXXXXXXX
25	Capital Facilities Fund (Developer Fees)		
30	State School Building/Lease Purchase Fund		
40	Special Reserve Capital Outlay Projects		
71	Retiree Benefit Fund		
	Northern United Siskiyou Charter School BATCH 0221	20065.26	
	Batch Total		

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

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

District Superintendent/Administrator: [Signature] Date: 2/22/2022

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/03/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0221 2122 NUSCS BATCH 0221
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
00605587	000151/	ALSCO				
		PO-220004	1. 62-0000-0-5500-0000-8100-000-00000	INVOICE LMED2031129		42.89
			1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# LMED2033355		42.89
		PO-220175	1. 62-0000-0-4300-0000-8100-000-00000	INVOICE# LMED2032199		199.25
			WARRANT TOTAL			\$285.03
00605588	000152/	BAY ALARM COMPANY				
		PO-220006	1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 19384426 0301-0601		510.00
			WARRANT TOTAL			\$510.00
00605589	000251/	BERRYVALE GROCERY				
		PO-220160	1. 62-0000-0-4300-1110-1000-000-00000	INVOICE# 429657		62.22
			WARRANT TOTAL			\$62.22
00605590	000065/	BLICK ART MATERIALS				
		PO-220169	1. 62-3210-0-4300-1110-1000-000-00000	INVOICE# 8028477		67.32
			WARRANT TOTAL			\$67.32
00605591	000062/	CDW GOVERNMENT				
		PO-220164	2. 62-7425-0-4300-1110-1000-000-00000	INVOICE# S280214		2,361.54
			WARRANT TOTAL			\$2,361.54
00605592	000075/	CITY OF MT SHASTA				
		PO-220008	1. 62-0000-0-5530-0000-8100-000-00000	ALME 00219 ALDR 01 1221-0125		196.52
			WARRANT TOTAL			\$196.52
00605593	000022/	CITY OF YREKA				
		PO-220009	1. 62-0000-0-5530-0000-8100-000-00000	ACCOUNT 012142-001 12/21-01/20		91.37
			WARRANT TOTAL			\$91.37
00605594	000249/	GABRIEL WHITSON				
		PV-220010	62-0000-0-5200-0000-2700-000-00000	01/10/22-01/31/22 520.8 MILES		303.85
			WARRANT TOTAL			\$303.85
00605595	000071/	HUE & CRY INC				
		PO-220012	1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 799260 03/01-03/31		190.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/03/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0221 2122 NUSCS BATCH 0221
 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

WARRANT TOTAL															
															\$190.00
00605596	000020/	N.C.S.M.I.G.													
		PO-220016	1.	62-0000-0-9514-0000-0000-0000-00000										MEDICAL FEBRUARY 2022	12,994.00
		WARRANT TOTAL													\$12,994.00
00605597	000012/	NORTH STATE PARENT													
		PO-220184	1.	62-0000-0-5800-0000-2700-000-00000										INVOICE#72025	260.00
		WARRANT TOTAL													\$260.00
00605598	000086/	NUCS - HUMBOLT													
		PO-220152	1.	62-3213-0-4300-1110-1000-000-00000										INVOICE# 13Q3-YN7P-X99G 2022-3	248.30
		PO-220162	1.	62-1100-0-4300-1110-1000-000-00000										INVOICE# 1MCC-WVHR-VH9W 2022-3	122.45
		PO-220163	1.	62-0000-0-4300-0000-2700-000-00000										INVOICE# 1GMG-PK3P-3437 2022-3	47.36
		PO-220170	1.	62-0000-0-4300-0000-8100-000-00000										INVOICE# 1QDC-XPPX-43K3 2022-3	464.24
		PO-220181	1.	62-1100-0-4300-1110-1000-000-00000										INVOICE# ARDQ-6LY6-RWR6 2022-3	31.78
			2.	62-1100-0-4300-1110-1000-000-00000										INVOICE# 17GY-6RMK-RH3G 2022-3	9.57
		WARRANT TOTAL													\$923.70
00605599	000013/	PACIFIC POWER													
		PO-220017	1.	62-0000-0-5520-0000-8100-000-00000										ACCNT#64034125-002 8 0105-0203	1,119.89
		WARRANT TOTAL													\$1,119.89
00605600	000046/	SIGN ENHANCERS INC													
		PO-220188	1.	62-1100-0-5800-1110-1000-000-00000										INVOICE # 1763	625.00
		WARRANT TOTAL													\$625.00
00605601	000007/	SISKIYOU COUNTY OFFICE OF ED													
		PO-220022	3.	62-0000-0-5800-0000-7200-000-00000										INVOICE# 220583	32.00
		WARRANT TOTAL													\$32.00
00605602	000166/	SISKIYOU DISTRIBUTING													
		PO-220023	1.	62-0000-0-4700-0000-3700-000-00000										INVOICE# 412604	21.00
			1.	62-0000-0-4700-0000-3700-000-00000										INVOICE# 412799A	21.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 03/03/2022

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0221 2122 NUSCS BATCH 0221
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

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

WARRANT TOTAL						\$42.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:	\$20,064.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	16	TOTAL AMOUNT:	\$20,064.44*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:	\$20,064.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	16	TOTAL AMOUNT:	\$20,064.44*
***	DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:	\$20,064.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	16	TOTAL AMOUNT:	\$20,064.44*

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:

2.3 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 March 10th board meeting are attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools
Board of Directors Regular Board Meeting Minutes

March 10, 2022

4 pm

Members Present: Rosemary Kunkler, Melissa Johnson and Aime Snider

Members Absent: Jere Cox, Bianca Garza

Staff: Shari Lovett, Kirk Miller, Lynda Speck, Tammy Picconi, Libby Pinto, Julia Anderson Julie Smith and Rebekah Davis

Guests: Janice Lourenzo

- 1.0 CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:02 pm.
 - 1.1 PLEDGE OF ALLEGIANCE**
 - 1.2 ADOPT THE AGENDA:** A motion to approve the agenda as amended was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion Carries. Amendment: Items 4.5: Second Interim for NU-Siskiyou Charter School, 4.9: Approval of Childhood Vaccination Requirements, and 4.12 Approval of Financial Statements with Auditor’s Report for fiscal year 20-21 for NU-Siskiyou Charter School were removed from the agenda.
- 2.0 CONSENT AGENDA:**
 - 2.1** Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School
 - 2.2** Consideration of Approval of Warrants and Payroll for Northern United-Siskiyou Charter School (0124, 0207,0221)
 - 2.3** Consideration of Approval of Minutes for the February 10, 2022 Board Meeting
 - 2.4** Consideration of Approval of Resignations, Hires, Leaves and Change of Assignment
A motion to approve the consent agenda was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 3.0 PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA:** Janice Lourenzo commented on the new Eureka Learning Center and thanked everyone who took the time to show her around the learning center.
- 4.0 ACTION ITEMS TO BE CONSIDERED:**
 - 4.1 Adopt Resolution S2022-1: A Resolution of the Northern United Charter Schools’ Board of Directors Proclaiming a Local Emergency, Ratifying the Proclamation of a State Emergency by Governor Newsom dated March 4, 2020 and Authorizing Remote Teleconference:** Shari Lovett explained that this resolution was needed to be able to have a remote board meeting. A motion to adopt Resolution S2022-1 was made by

Melissa Johnson and seconded by Aime Snider. Vote taken: Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.

- 4.2 Approval of the 2022-2023 School Calendar for Northern United-Humboldt Charter School:** A motion to approve the 2022-2023 school calendar for Northern United –Humboldt Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.3 Approval of the 2022-2023 School Calendar for Northern United –Siskiyou Charter School:** A motion to approve the 2021-2022 school calendar for Northern United –Siskiyou Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.4 Approval of the Second Interim budget for Northern United-Humboldt Charter School:** Tammy Picconi presented her second interim report to the board. A motion to approve the second interim budget as positive for Northern United-Humboldt Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.5 Approval of Second Interim Budget and Budget Resolution for Northern United-Siskiyou Charter School:** This item was removed from the agenda.
- 4.6 Approval of the A-G Completion Improvement Grant Plan for Northern United-Humboldt Charter School:** Shari Lovett explained that last month we held the public hearings and now this month this is an action item. A motion to approve the A-G Completion Improvement Grant Plan for Northern United-Humboldt Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.7 Approval of the A-G Completion Improvement Grant Plan for Northern United-Siskiyou Charter School:** Shari Lovett explained that last month we held the public hearings and now this month this is an action item. A motion to approve the A-G Completion Improvement Grant Plan for Northern United-Siskiyou Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.8 Approval of Administrative Policy A-05:** Shari Lovett explained the corrections that were made on the policy. A motion to approve Administrative Policy A-05 was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.
- 4.9 Approval of the Childhood Vaccination Requirements Related to In-Person Instructional Opportunities:** This Item was removed from the agenda.
- 4.10 Selection of Independent Auditor for Fiscal Years 21-22, 22-23, and 23-24 for Northern United-Humboldt Charter School:** Shari Lovett went over the contract with the board. A motion to select David L. Moonie as Northern United-Humboldt’s independent auditor for fiscal years 21-22, 22-23, and 23-24 was made by Melissa Johnson and seconded by

Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.

4.11 Selection of Independent Auditor for Fiscal Years 21-22, 22-23, and 23-24 for Northern United-Siskiyou Charter School: Shari Lovett went over the contract with the board. A motion to select David L. Moonie as Northern United-Siskiyou’s independent auditor for fiscal years 21-22, 22-23, and 23-24 was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Melissa Johnson-Aye, Aime Snider – Aye and Rosemary Kunkler - Aye. Motion carries.

4.12 Approval for Financial Statements with Independent Auditor’s Report for Fiscal Year 2020-2021 for Northern United-Siskiyou Charter School: This item was removed from agenda.

5.0 REPORTS:

5.1 Enrollment and Attendance Report: In packet

5.2 Financial Report for Northern United-Humboldt and Northern United-Siskiyou Charter Schools: In packet

5.3 Director’s Report: Shari Lovett reported on the following topics:

- WASC Visits for both Northern United-Humboldt and Northern United-Siskiyou Charter Schools
- Health and welfare insurance coverage
- Board goals
- Timed agenda items for board meetings

5.4 Northern United-Humboldt Charter School Report: In packet

5.5 Northern United-Siskiyou Charter School Report: In packet

5.6 Board Report: Melissa Johnson wanted to thank the board for taking the time to read the information on vaccinations. Aime Snider-no report, Rosemary Kunkler reported that she visited the new Eureka Learning Center and that she likes it and thinks it is wonderful.

6.0 DISCUSSION ITEMS:

6.1 Discussion on the Triennial Assessment for the Northern United Charter Schools’ Wellness Policy: Shari Lovett reviewed the policy and the need for this assessment every three (3) years.

7.0 NEXT BOARD MEETING:

7.1 Possible Agenda Items: WASC reports, second interim budget and resolution for NU-Siskiyou Charter School, vaccinations, audit for NU-Siskiyou Charter School, SARCs

7.2 Next Board Meeting: The next regular board meeting is April 14, 2022 at 4:00 pm.

8.0 ADJOURNMENT: Rosemary Kunkler adjourned the meeting at 5:20 pm.

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:

2.4 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

Through the Month of: 3/31/2022

Resignations

Name	Date	Location	Comments

HIRES

Name	Date	Location	Comments
Greta de la Pedraja	3/16/2022	Mt. Shasta Learning Center	Administrative Assistant
Jessica Seiders	3/16/2022	Mt. Shasta Learning Center	Custodian
Brittany Garcia	2/14/2022	NU-Humboldt	Substitute
Brian Andros	2/14/2022	NU-Humboldt	Substitute

Leaves

Name	Date	Location	Comments
Tobi Schneider	3/4/2022	Cutten Learning Center	Leave of Absence

Change Of Assignment

Name	Date	Location	Comments

Agenda Item 2.

CONSENT AGENDA

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Subject:

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

Action Requested:

Approval

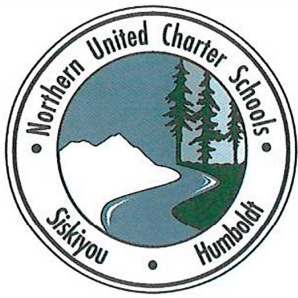
Previous Staff/Board Action, Background Information and/or Statement of Need:

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



nucharters.org

Northern United – Humboldt Charter School

Learning Today, Leading Tomorrow

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

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

Quarterly Reporting Period (please check one)

- First Quarter 2022 January 1 through March 31, 2022
- Second Quarter 2022 April 1 through June 30, 2022
- Third Quarter 2021 July 1 through September 30, 2021
- Fourth Quarter 2021 October 1 through December 31, 2021

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 Director)

Shari Lovett
(Signature of Director)

Please return hard copy to:
Chandler Wilson, School Support
Humboldt County Office of Education
cwilson@hcoe.org

by: Quarter 1 due: 04/15/2022
 Quarter 2 due: 07/15/2022
 Quarter 3 due: 10/15/2021
 Quarter 4 due: 01/15/2021

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:

2.6 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



nucharters.org

Northern United – Siskiyou Charter School

Learning Today, Leading Tomorrow

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

Academic School Year 2021 - 2022 Quarterly Report on Williams Uniform Complaints [Education Code § 35186]

District: *Northern United – Siskiyou
Charter School*

Title:

Person completing this form:

Shari Lovett

Jul 1 – Sep 30, 2021 (due Oct 27, 2021)

Oct 1 – Dec 31, 2021 (due Jan 27, 2022)

Quarterly Report Submission Date:

Jan 1 – Mar 31, 2022 (due Apr 27, 2022)

Apr 1 – Jun 30, 2022 (due Jul 27, 2022)

Date for information to be reported publicly at governing board meeting: April 14th 2022

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		

Shari Lovett

Shari Lovett

Signature of Director

April 14, 2022

Date

Agenda Item 3.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

3.1 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 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.1 Findings Regarding Teleconferencing: Pursuant to Board Resolution S2022-1 (adopted March 10, 2022), consider adopting findings that current circumstances meet the requirements of Assembly Bill 361, (1) current state of emergency is ongoing, and (2) meeting in person would present imminent risks to the health or safety of attendees.

Action Requested:

Approval

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

In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in specific circumstances. It is requested that the NUCS Board of Directors adopt findings that current circumstances meet the requirements of Assembly Bill 361, (1) current state of emergency is ongoing, and (2) meeting in person would present imminent risks to the health or safety of attendees.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools Board of Directors
Resolution: S2022-1

AUTHORIZING USE OF REMOTE

TELECONFERENCING PROVISIONS (AB 361)

WHEREAS, the Northern United Charter Schools Board of Directors (“Governing Board”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

WHEREAS, Northern United recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

WHEREAS, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

WHEREAS, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for Governing Board to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Governing Board to conduct teleconferenced meetings for a period of thirty (30) days; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

WHEREAS, Governing Board hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

WHEREAS, Governing Board is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

NOW THEREFORE, BE IT RESOLVED, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the Governing Board has determined that given the state of emergency, holding in-person meetings would present imminent risks to the health or safety of attendees.

BE IT FURTHER RESOLVED, that the actions taken by the Governing Board through this Resolution may be applied to all Board committees governed by the Brown Act unless otherwise desired by that committee.

BE IT FURTHER RESOLVED, the Governing Board authorizes the School Director or their designee(s) to take all actions necessary to conduct Northern United meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Governing Board will reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Northern United Charter Schools Board of Directors on this 10th day of March 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSENTTIONS:

Chair

Northern United Charter Schools

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.2 Approval of the Nursing Services MOU with SCOE

Action Requested:

Approval

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

This MOU is between NU-SCS and SCOE for the use of their nursing services for 18 days. The NUCS Board is to approve all MOUs.

Fiscal Implications:

\$8,667.54

Contact Person/s: Shari Lovett, Kirk Miller

AGREEMENT BETWEEN

SISKIYOU COUNTY OFFICE OF EDUCATION

AND

NORTHERN UNITED SISKIYOU CHARTER SCHOOL

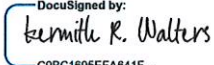
NURSING SERVICES


The Siskiyou County Office of Education (COUNTY) agrees to provide nursing services to Northern United Siskiyou Charter School (DISTRICT) with the following specifics:

1. Length of Agreement: 2022-2023 school year
2. COUNTY will provide eighteen (18) days of nursing services to the District.
3. DISTRICT will:
 - a. Pay \$481.53 per day to the County for eighteen (18) days of nursing services to the District for a yearly sum of \$8,667.54.
 - b. Pay sum by June 30, 2023.

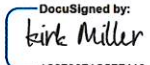
SISKIYOU COUNTY
OFFICE OF EDUCATION

NORTHERN UNITED SISKIYOU CHARTER
SCHOOL

DocuSigned by:

 C9BC1695EFA641F...

 Kermith R. Walters
 County Superintendent 
 3/31/2022

 Date

DocuSigned by:

 4C270871C5EF418

 Kirk Miller
 Director
 3/31/2022

 Date

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.3 Approval of Employer Contribution Toward Health Benefits

Action Requested:

Approval

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

At the last board meeting, the board discussed six options for the employer contribution toward employee health benefits. Currently, NUCS contributes the entire premium amount of the Spruce plan for the employee and any dependents for all full time equivalent employees. The employer contribution for part time employees is prorated to match the FTE ratio of the employee and the employee contributes the difference between the employer contribution and the premium. The medical premium is increasing 1% and the vision and dental premium holiday will end for the 2022-2023 school year, resulting in an increased cost to the schools. Staff recommends the Tier 3 option which is continuing full coverage of Spruce for the employee and dependents, as well as full dental and vision coverage.

Fiscal Implications:

Tier 3 Option:

NU-HCS - Approximate increase of \$195,464

NU-SCS - Approximate increase of \$37,404

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

Northern United-Humboldt Charter School

Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$595,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS					SET CAP OPTIONS			
Tiered Employer Contributions	Employee Contribution 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0/\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$722,680	\$1,796,645 32.7%	50	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$642,736	\$1,876,589 34.8%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0/\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$634,056	\$1,885,269 35%	50	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$620,056	\$1,899,269 35.3%
Tier 3: EO: \$9636 E+S: \$12,500 E+C: \$11,000 E+F: \$13,500	\$0/\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$790,464	\$1,728,861 31.2%	50	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$586,056	\$1,933,269 36.2%

Northern United-Siskiyou Charter School

Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$156,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS					SET CAP OPTIONS			
Tiered Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$181,940	\$981,618 41.9%	13	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$161,852	\$1,001,706 43.1%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$159,852	\$1,003,706 43.3%	13	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$157,852	\$1,005,706 43.4%
Tier 3: EO: \$9636 E+S: \$12,500 E+C: \$11,000 E+F: \$13,500	\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$193,404	\$970,154 41.2%	13	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$149,852	\$1,013,706 43.9%

Northern United-Humboldt Charter School

Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$595,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS					SET CAP OPTIONS			
Tiered Employer Contributions	Employee Contribution 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-HCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0/\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$722,680	\$1,796,645 32.7%	50	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$642,736	\$1,876,589 34.8%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0/\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$634,056	\$1,885,269 35%	50	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$620,056	\$1,899,269 35.3%
Tier 3: EO: \$9636 E+S: \$17,532 E+C: \$14,412 E+F: \$21,180	\$0/\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$790,464	\$1,728,861 31.2%	50	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$586,056	\$1,933,269 36.2%

Northern United-Siskiyou Charter School
Health/Welfare Benefits Options (SPRUCE PLAN)

For the 2021/2022 School Year Health/Welfare costs equal \$156,000

Premium Totals for 2022/2023 For SPRUCE PLAN are: EO: \$9636, E+S: \$17,532, E+C: \$14,412 and E+F: \$21,180

TIERED OPTIONS				SET CAP OPTIONS				
Tiered Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB	# of Employees	Set Cap Employer Contributions	Employee Contributions 12mon/10mon	Total Cost to NU-SCS	Ending Balance/ % of EB
Tier 1: EO: \$9636 E+S: \$14,636 E+C: \$13,636 E+F: \$18,636	\$0 \$241/\$289 \$65/\$78 \$241/\$254	\$181,940	\$981,618 41.9%	13	\$14,500	Set Cap 1: \$0/\$0 \$253/\$303 \$0/\$0 \$557/\$668	\$161,852	\$1,001,706 43.1%
Tier 2: EO: \$9636 E+S: \$13,500 E+C: \$12,000 E+F: \$15,000	\$0 \$336/\$403 \$201/\$241 \$515/\$618	\$159,852	\$1,003,706 43.3%	13	\$14,000	Set Cap 2: \$0/\$0 \$294/\$353 \$34/\$41 \$598/\$718	\$157,852	\$1,005,706 43.4%
Tier 3: EO: \$9636 E+S: \$17,532 E+C: \$14,412 E+F: \$21,180	\$0 \$0/\$0 \$0/\$0 \$0/\$0	\$193,404	\$970,154 41.2%	13	\$13,000	Set Cap 3: \$0/\$0 \$378/\$453 \$117/\$142 \$681/\$818	\$149,852	\$1,013,706 43.9%

OPTION # 1: DISTRICT PAYS TOTAL COST FOR OAK PLAN

HUMBOLDT

PLAN TYPE	PLAN COST FOR 22/23	NUMBER OF EMPLOYEES ON PLAN	TOTAL COST TO DISTRICT
EMPLOYEE WITH FAMILY	\$26,664	19	\$506,616
EMPLOYEE WITH SPOUSE	\$21,924	10	\$219,240
EMPLOYEE WITH CHILDREN	\$18,024	5	\$90,120
EMPLOYEE ONLY	\$11,844	16	\$189,504
CURRENT TOTAL COST TO DISTRICT	\$595,000	NEW COST TO DISTRICT	\$1,005,480

This option puts us at a negative ending balance of -\$13,539.00 for year end.

Overall ending balance is \$1,513,845 or 26.3%

SISKIYOU

PLAN TYPE	PLAN COST FOR 22/23	NUMBER OF EMPLOYEES ON PLAN	TOTAL COST TO DISTRICT
EMPLOYEE WITH FAMILY	\$26,664	5	\$133,320
EMPLOYEE WITH SPOUSE	\$21,924	2	\$43,848
EMPLOYEE WITH CHILDREN	\$18,024	1	\$18,024
EMPLOYEE ONLY	\$11,844	5	\$59,220
CURRENT TOTAL COST TO DISTRICT	\$156,000	NEW COST TO DISTRICT	\$254,412

This option puts us at a negative ending balance of -\$36,941.00 for year end.

Overall ending balance is \$909,146 or 37.7%

OPTION # 2: DISTRICT PAYS TOTAL COST FOR SPRUCE PLAN

HUMBOLDT

PLAN TYPE	PLAN COST FOR 22/23	NUMBER OF EMPLOYEES ON PLAN	TOTAL COST TO DISTRICT
EMPLOYEE WITH FAMILY	\$21,180	19	\$402,420
EMPLOYEE WITH SPOUSE	\$17,532	10	\$175,320
EMPLOYEE WITH CHILDREN	\$14,412	5	\$72,060
EMPLOYEE ONLY	\$9,636	16	\$154,176
CURRENT TOTAL COST TO DISTRICT	\$595,000	NEW COST TO DISTRICT	\$803,976

Ending balance would be \$1,715,341.00 or 30.8%

SISKIYOU

PLAN TYPE	PLAN COST FOR 22/23	NUMBER OF EMPLOYEES ON PLAN	TOTAL COST TO DISTRICT
EMPLOYEE WITH FAMILY	\$21,180	5	\$105,900
EMPLOYEE WITH SPOUSE	\$17,532	2	\$35,064
EMPLOYEE WITH CHILDREN	\$14,412	1	\$14,412
EMPLOYEE ONLY	\$9,636	5	\$48,180
CURRENT TOTAL COST TO DISTRICT	\$156,000	NEW COST TO DISTRICT	\$203,556

Ending balance would be \$960,002 or 40.6%

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.4 Certification of Corrective Action Plan for the Year Ended June 30, 2021 for NU-SCS's Audit

Action Requested:

Approval

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

During our annual independent audit, the auditor notified us of one finding within his report. We requested an extension on our audit. This request was granted, but this results in a finding. The Corrective Action Plan requires Board certification. Please see the attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

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

Name of contact person: Shari Lovett, School Director

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

Proposed Completion Date: April 4, 2022

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.5 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2020-2021 for NU-SCS

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

NORTHERN UNITED – SISKIYOU CHARTER SCHOOL

**County of Siskiyou
Yreka, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2021

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, 2021, 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.

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

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

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, 2021, 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 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 April 5, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern United - Siskiyou Charter School's internal control over financial reporting and compliance.

David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

April 5, 2022

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2021

ASSETS

Cash	\$ 834,571
Accounts receivable	709,705
Deposits	5,000
Total Current Assets	<u>1,549,276</u>
Leasehold improvements	77,215
Equipment	155,609
Less: accumulated depreciation	<u>(69,199)</u>
Total Capital Assets, Net of Depreciation	<u>163,625</u>
Total Assets	<u><u>\$ 1,712,901</u></u>

LIABILITIES

Accounts payable	\$ 82,559
Revenue anticipation note payable	344,530
Unearned revenue	111,172
Total Current Liabilities	<u>538,261</u>
Total Liabilities	<u>538,261</u>

NET ASSETS

Net assets without donor restrictions	1,082,594
Net assets with donor restrictions	92,046
Total Net Assets	<u>1,174,640</u>
Total Liabilities and Net Assets	<u><u>\$ 1,712,901</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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 1,484,415		\$ 1,484,415
Federal grants and contracts	110,318		110,318
Other state grants and contracts	29,197	\$ 77,234	106,431
Other local	113,467		113,467
Net assets released from restrictions	2,134	(2,134)	-
Total revenues	<u>1,739,531</u>	<u>75,100</u>	<u>1,814,631</u>
Expenses:			
Program services:			
Instruction	984,048		984,048
Instruction-related services	297,821		297,821
Pupil services	73,748		73,748
Plant services	188,413		188,413
Supporting services:			
General administration	99,999		99,999
Total expenses	<u>1,644,029</u>	<u>-</u>	<u>1,644,029</u>
Change in Net Assets	95,502	75,100	170,602
Beginning Net Assets	<u>987,092</u>	<u>16,946</u>	<u>1,004,038</u>
Ending Net Assets	<u>\$ 1,082,594</u>	<u>\$ 92,046</u>	<u>\$ 1,174,640</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, 2021

	Program Services				Support Services	Total
	Instruction	Instruction Related	Pupil Services	Plant Services	Management and General	
Expenses:						
Certificated Salaries	\$ 516,240					\$ 516,240
Classified Salaries	78,492	\$ 91,893		\$ 6,085		176,470
Employee Benefits	207,476	17,779		531		225,786
Books and supplies	56,845	1,989	\$ 3,926	13,174		75,934
Services and other operating expenses	108,263	186,160	38,700	161,236	\$ 99,999	594,358
Depreciation			31,122	7,387		38,509
Other outgo	16,732					16,732
Total expenses	<u>\$ 984,048</u>	<u>\$ 297,821</u>	<u>\$ 73,748</u>	<u>\$ 188,413</u>	<u>\$ 99,999</u>	<u>\$ 1,644,029</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, 2021

Cash Flows From Operating Activities:

Change in Net Assets	<u>\$ 170,602</u>
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	38,509
(Increase) decrease in accounts receivable	(427,915)
Increase (decrease) in accounts payable	32,856
Increase (decrease) in unearned revenue	102,245
Total Adjustments	<u>(254,305)</u>
Net Cash Provided (Used) by Operating Activities	<u>(83,703)</u>

Cash Flows From Investing Activities:

Net Cash Provided (Used) by Investing Activities	<u>-</u>
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Cash Flows From Financing Activities:

Proceeds from short-term revenue anticipation note	344,530
Net Cash Provided (Used) by Financing Activities	<u>344,530</u>

Net Increase (Decrease) In Cash and Cash Equivalents	260,827
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Cash and Cash Equivalents at Beginning of Year	<u>573,744</u>
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Cash and Cash Equivalents at End of Year	<u>\$ 834,571</u>
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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, 2021

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, 2020 to June 30, 2021.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 10 to 50 years. The Charter School has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2021, the Charter School has received no contributions of long-lived assets.

Budgets and Budgetary Accounting

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

Donated Materials and Services

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

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

For The Year Ended June 30, 2021

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, 2021, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for the year ended June 30, 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.

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

For The Year Ended June 30, 2021

Revenue and Support With and Without Donor Restrictions

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

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Revenue

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

Net Assets

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

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

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

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

Functional Expenses

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

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

For The Year Ended June 30, 2021

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, 2021.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

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

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

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

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

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

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

For The Year Ended June 30, 2021

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

New Accounting Pronouncements

In 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU establishes principles for reporting useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers, particularly, that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Organization implemented this standard in the year ending June 30, 2021. The standard did not result in any material changes in the Organization's recognition of revenue.

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

2. Cash and Investments

Cash on hand and in banks at June 30, 2021 consisted of the following:

Statement of financial position:

Cash with fiscal agent	\$ 23,624
Pooled Cash in County Treasury	810,947
Total Cash and Investments	<u>\$ 834,571</u>

There were no cash balances held in banks during the year ended June 30, 2021.

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:

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

For The Year Ended June 30, 2021

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

Level 2 - inputs include:

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

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2021, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2021:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 818,550	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 59.0 percent government agencies, 20.7 percent certificates of deposit, 7.2 percent California Asset Management Program, 2.0 percent corporate notes, and 11.1 percent California State Treasurer's local agency investment fund. The S & P credit ratings for these investments include Aaa, Aa3 and non-rated for certificates of deposit, the California Asset Management Program, and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

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

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

For The Year Ended June 30, 2021

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, 2021, 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 2.49 years.

3. Liquidity and Availability of Resources

At June 30, 2021, the Charter School had \$913,969 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, 2021
Financial assets at year end:	
Cash and cash equivalents	\$ 834,571
Grants and accounts receivable	709,705
Total Financial Assets at Year End	1,544,276
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(82,559)
Unearned revenue	(111,172)
Restricted time or purpose restrictions	(92,046)
Scheduled payment of short-term note payable	(344,530)
Financial assets available to meet cash needs for general expenditures within one year	\$ 913,969

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 For The Year Ended June 30, 2021

expenditures.

4. Grants and Accounts Receivable

Receivables at June 30, 2021 consist of the following:

Federal Government:	
Federal Programs	\$ 64,448
State Government:	
Categorical Aid Programs	16,963
LCFF	492,014
Lottery	9,269
Total State Government	518,246
Local Government:	
Other	125,848
Interest	1,163
Total Local Government	127,011
Total Receivables	\$ 709,705

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

5. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Site and improvements	\$ 77,215			\$ 77,215
Equipment	155,609			155,609
Total capital assets	232,824	-	-	232,824
Less: accumulated depreciation for:				
Improvements	6,121	\$ 7,387		13,508
Equipment	24,569	31,122	-	55,691
Total accumulated depreciation	30,690	38,509	-	69,199
Total capital assets, net	\$ 202,134	\$ (38,509)	\$ -	\$ 163,625

Depreciation was charged to function as follows:

Pupil services	\$ 31,122
Plant services	7,387
	\$ 38,509

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

For The Year Ended June 30, 2021

6. Employee Retirement Systems

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

State Teachers' Retirement System (STRS)

Plan Description and Provisions

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

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their salary, depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 2020-2021 was 16.15 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, 2021, 2020, and 2019 were \$79,990, \$79,731, and \$57,664, respectively, and equal 100 percent of the required contributions for each year.

California Public Employees' Retirement System (PERS)

Plan Description

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

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over

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

For The Year Ended June 30, 2021

\$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 2020-2021 was 20.70 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, 2021, 2020, and 2019 were \$28,176, \$33,067, and \$8,526, respectively, and equal 100 percent of the required contribution for each year.

7. Short-term Obligations

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

	Balance, 6/30/20	Increase	Decrease	Balance, 6/30/21
Revenue anticipation note		\$ 344,530		\$ 344,530
Total	\$ -	\$ 344,530	\$ -	\$ 344,530

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

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

8. Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2021 were as follows:

Lottery - Instructional Materials	\$ 25,308
Expanded Learning Opportunities	56,073
Expanded Learning Opportunities: Paraprofessiona:	10,665
Total	\$ 92,046

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue. Releases of restrictions for net assets with donor restrictions for the year ended June 30, 2021 were as follows:

Lottery - Instructional Materials	\$ 2,134
Total	\$ 2,134

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

For The Year Ended June 30, 2021

9. Joint Powers Agreement

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

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

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

The following is a summary of financial information for CharterSAFE and NCSMIG at June 30, 2020 (the most recent information provided to us):

	<u>NCSMIG</u>	<u>CharterSAFE</u>
Total assets	\$ 9,039,785	\$ 35,122,747
Total liabilities	<u>4,533,253</u>	<u>27,946,842</u>
Total net position	<u>\$ 4,506,532</u>	<u>\$ 7,175,905</u>
Total revenues	\$ 51,329,471	\$ 27,668,550
Total expenses	<u>49,046,296</u>	<u>28,032,076</u>
Change in net position	<u>\$ 2,283,175</u>	<u>\$ (363,526)</u>

10. Federal and State Revenue

For the year ended June 30, 2021, 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, 2021

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	\$ 48,548
NCLB: Title I, Part A	27,169
CARES Act, ESSER Funds	14,339
Learning Loss Mitigation, CRF	10,604
NCLB: Title II Part A, Teacher Quality	5,826
Child Nutrition Program	862
ESEA Title IV, Student Support	<u>2,970</u>
Total Federal	<u>\$ 110,318</u>
 <u>State Programs</u>	
State Lottery	\$ 24,217
Lottery Instructional Materials	10,495
Expanded Learning Opportunity Grant	56,073
Expanded Learning Opportunity:	
Paraprofessional Grant	10,665
Child Nutrition Program	85
Other State Funds	434
State Mandated Costs Block Grant	<u>4,462</u>
Total State	<u>\$106,431</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.

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

For The Year Ended June 30, 2021

COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in changes in staffing, funding, and instructional methods throughout the 2020-2021 school year.

The extent to which the COVID-19 pandemic may continue to impact the Charter School will depend on future developments which are uncertain, such as the duration of the outbreak, additional governmental mandates issued to mitigate the spread of the disease, business closures, economic disruptions, and the effectiveness of actions taken to contain and treat the virus. Accordingly, the COVID-19 pandemic may have a negative impact on the Charter School's future operations, the size and duration of which is difficult to predict. The Charter School's management will continue to actively monitor the situation and may take further actions altering operations that the Charter School's management determines are in the best interests of its employees and students, or as required by federal, state, or local authorities.

13. Related Party Transactions

The Charter School and Northern United - Humboldt Charter School are both operated by Northern United, an independent nonprofit entity. Both schools share some administrative staff. The payroll and benefits for that shared staff is reported by Northern United - Humboldt, and Northern United - Siskiyou reimburses Northern United - Humboldt for their share of the payroll and benefits. For the year ended June 30, 2021, the total paid to Northern United - Humboldt was \$248,238.

14. Evaluation of Subsequent Events

The Charter School has evaluated events through April 5, 2022, 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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive - (Negative)</u>
Revenues:			
Local control funding formula	\$ 1,523,735	\$ 1,484,415	\$ (39,320)
Federal revenues	142,686	110,318	(32,368)
Other state revenues	47,660	106,431	58,771
Other local revenues	74,166	113,467	39,301
	<u>1,788,247</u>	<u>1,814,631</u>	<u>26,384</u>
Total revenues			
Expenses:			
Certificated Salaries	555,250	516,240	39,010
Classified Salaries	124,626	176,470	(51,844)
Employee Benefits	295,212	225,786	69,426
Books and supplies	244,353	75,934	168,419
Services and other operating expenses	715,997	594,358	121,639
Depreciation		38,509	(38,509)
Other outgo	12,185	16,732	(4,547)
	<u>1,947,623</u>	<u>1,644,029</u>	<u>303,594</u>
Total expenses			
Change in Net Assets	(159,376)	170,602	329,978
Net Assets, July 1, 2020	<u>1,004,038</u>	<u>1,004,038</u>	<u>-</u>
Net Assets, June 30, 2021	<u>\$ 844,662</u>	<u>\$ 1,174,640</u>	<u>\$ 329,978</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

ORGANIZATION

June 30, 2021

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, 2021 was composed of the following members, with terms expiring as follows:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jere Cox	President	December 2021
Bianca Garza	Vice-President	December 2023
Rosemary Kunkler	Member	December 2021
Jeff Lanphere	Member	December 2023
Melissa Johnson	Member (Appointed 12/10/20)	December 2021
Kevin Bradley	Member (Removed 10/27/20)	

ADMINISTRATION

Shari Lovett
Executive Director

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2021

<u>Grade Level</u>	<u>Instructional Days Offered 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, 2021

	For The Year Ended			
	Budget 6/30/2022	6/30/2021	6/30/2020	6/30/2019
Revenues and other financial sources	\$ 2,083,555	\$ 1,814,631	\$ 2,175,419	\$ 2,279,210
Expenditures	2,115,264	1,644,029	2,052,005	1,398,586
Total Outgo	2,115,264	1,644,029	2,052,005	1,398,586
Change in Net Assets	\$ (31,709)	\$ 170,602	\$ 123,414	\$ 880,624
Ending Net Assets	\$ 1,142,931	\$ 1,174,640	\$ 1,004,038	\$ 880,624
Available Undesignated Reserves	\$ 660,367	\$ 692,076	\$ 987,092	\$ 880,624
Designated for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Net Assets	\$ 660,367	\$ 692,076	\$ 987,092	\$ 880,624
Available Reserves as a Percentage of Total Outgo	31.22%	42.10%	48.10%	62.97%
Total Long-Term Debt	\$ -	\$ -	\$ -	\$ -
Average Daily Attendance at P-2	139	139	139	134

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

Net assets have increased \$294,016 over the past two years. The fiscal year 2021-2022 budget projects a decrease of \$31,709 (2.70%). For a school this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

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

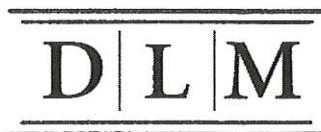
ADA increased by 5 over the prior two years. The Charter School anticipates no change in ADA during the fiscal year 2021-22.

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

For The Year Ended June 30, 2021

June 30, 2021 Annual Financial and Budget Report Net Assets	\$ 946,087
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets -	
Increase capital assets	202,134
Increase accounts receivable	390,518
Increase cash with fiscal agent	23,624
Increase depreciation expense	(38,509)
Decrease prepaid expense	(4,683)
Increase revenue anticipation note payable	(344,530)
Rounding	(1)
	<hr/>
June 30, 2021 Audited Financial Statements Net Assets	<u>\$ 1,174,640</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 - 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, 2021 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 April 5, 2022.

Internal Control Over Financial Reporting

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

David L. Moonie + Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
April 5, 2022

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 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 *2020-2021 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, 2021.

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 *2020-2021 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 and distance learning	Not applicable
Teacher certification and misassignments	Not applicable
Kindergarten Continuance	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
K-3 Grade Span Adjustment	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	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not applicable
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Charter School Facility Grant Program	Not applicable

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, 2021.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

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 *2020-2021 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

April 5, 2022

FINDINGS AND QUESTIONED COSTS

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2021

Section I – Financial Statement Findings

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

Criteria

Education Code Section 41020(h) provides that not later than December 15 an audit report for the preceding fiscal year is to be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office. For the year ended June 30, 2021, the due date was extended to January 31, 2022.

Condition

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

Effect

The County Superintendent of Schools, the Department of Education, and the State Controller's Office received the report approximately two months after the initial January 31, 2022 deadline.

Cause

Delays related to Covid-19 resulted in the auditor's request to extend the filing deadline.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

Section II – Federal Award Findings and Questioned Costs

None reported.

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

Jeff Lanphere

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

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

Name of contact person: Shari Lovett, School Director

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

Proposed Completion Date: April 4, 2022

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2021

No prior year audit findings reported.

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.6 Approval of Meal Counting and Meal Payment Collection Procedure

Action Requested:

Approval

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

During our meal program review, it was determined that this policy required having the USDA nondiscrimination statement included. The appropriate statement has now been added.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

A-10 Meal Counting and Payment Collection Procedures

Adopted on 2/10/2022

Purpose

The purpose of this procedure is to establish consistent guidelines for meals and the collection of debts. It is applicable to all learning centers within Northern United Charter Schools.

Scope of Responsibility

Northern United Charter Schools' Director of Food Services will be responsible for maintaining applications and entering into the school's student information system (School Pathways), and sending written notifications to families stating their eligibility and invoices with any monies owed.

Northern United Charter Schools' Food Service Personnel at Learning Centers will be responsible for maintaining day to day accounting of all meals served to each student.

Northern United Charter Schools' Learning Center Administrative Assistant/Secretary will be responsible for collecting any monies owed from parents and submitting monies to the Northern United Charter Schools' Director of Food Services every week.

Eligibility

Northern United Charter Schools uses the California State Agency prototypes, or comparable, for Letters to Households and Public Media Releases.

Applications

Applications for the free and/or reduced meal program are available on the Northern United Charter Schools' web page: www.nucharters.org. Applications are included in the enrollment packet sent to newly enrolling and returning students, and given to parents upon request at their student's learning center.

Eligibility applications will be submitted to the Northern United Charter Schools' Records office or directly to the Northern United Charter Schools' Director of Food Services. The Northern United Charter Schools' Director of Food Services determines benefit level based on the CDE's current eligibility guidelines. Student information is then entered or changed in the school student information system, School Pathways.

Direct Certification

At the beginning of every school year and each subsequent month, the Northern United Charter Schools' Director of Food Services will conduct a process that automatically qualifies families

for free/reduced-price meals. Letters of eligibility are sent to the families within ten (10) days of receiving the application in the Food Service Department.

If a student qualified for free/reduced benefits the previous year, the family has 30 school days to submit a current year application before being charged full price for meals. Families are responsible for payment of full price meals if they do not have a new application on file and/or are not eligible through the direct certification process.

Confidentiality

Applications are kept in a locked, confidential file. Student information is then entered or changed in the school student information system, School Pathways. School Pathways is password protected and only select staff have access to a student's eligibility status.

Meals

Northern United Charter Schools will use "offer vs. serve", which requires a student to take a set amount of meal components. At breakfast, four (4) components are offered and students must take three (3) items. At lunch, five (5) components are offered and three (3) must be taken. All meals must meet government-prescribed reimbursable standards: minimum 1/2 cup fruit/vegetable, one (1) grain serving and one meat/meat alternative serving. If a student is observed to not have taken all the necessary components to make the meal compliant before they leave the line, they are asked to take the additional servings to complete the meal.

Method of Payment

Money may be added to a student's account at any time throughout the school year. Parents are encouraged to pay in advance for student meals. Payments may be made by check (payable to Northern United - Humboldt Charter School or Northern United - Siskiyou Charter School) or cash in each of the learning center's offices before regular school hours or after school hours. Serving lines will not accept payments and we will not be able to make change.

Students who pay for multiple meals will have the total payment entered on the point of sale terminal. After entering the student's name, the full prepay total will be applied to their account. Parents/guardians will be informed when the credit balance becomes low.

Rosters are printed for emergency situations. These situations may be, but are not limited to, a loss of power or failure of the point of sale system. Staff will complete the roster with a check mark when a reimbursable meal has been taken. Upon the point of sale system becoming operational, the rosters are hand keyed into the system.

Student Charge Procedures

Northern United Charter Schools will allow meal charges. When a student begins to charge meals, staff will call home as needed to let parents/guardians know that their child has charged meals. If needed, a letter will be generated to send home to parents/guardians letting them know about the charges on their child's account.

All meal debits will need to be paid in full by the end of each school year. All unpaid debt is rolled over to the next school year and will follow the student throughout his enrollment with Northern United Charter Schools. If a student who is exiting Northern United Charter Schools and has a positive balance, the household will have the option to request a refund, transfer funds to a sibling within the Charter School, or donate the funds to the cafeteria delinquent fund.

Staff Charge Procedures

Staff may charge up to \$20.00 for meals and/or beverages if they fill out a Cafeteria Meal agreement form stating that any unpaid cafeteria charges still outstanding by the end of each school year may be deducted from their June paycheck. Employees must pay their balance before making additional charges.

Meal prices are as follows:

Lunch

Free student lunch - 0

Reduced student lunch - Free (Briceland Learning Center), .40 (Arcata, Learning Center, Eureka Learning Center, Cutten Learning Center, Cutten Resource Center)

Paid student lunch - Free (Briceland Learning Center), 4.40 (Arcata Learning Center) and 4.50 (Eureka Learning Center, Cutten Learning Center, Cutten Resource Center)

Student/adult milk - .50

Adult lunch - 5.00 (Briceland Learning Center), 4.90 (Arcata Learning Center), 5.00 (Eureka Learning Center, Cutten Learning Center, Cutten Resource Center)

Breakfast

Free student breakfast - 0

Reduced student breakfast - Free (Briceland Learning Center), .30 (Willow Creek Learning Center, Cutten Resource Center, Yreka Learning Center, Mt. Shasta Learning Center)

Paid student breakfast - Free (Briceland Learning Center), 3.00 (Willow Creek Learning Center, Cutten Resource Center, Yreka Learning Center, Mt. Shasta Learning Center)

Adult breakfast - 5.00 (Briceland Learning Center), 3.50 (Willow Creek Learning Center, Cutten Resource Center, Yreka Learning Center, Mt. Shasta Learning Center)

Dropped meals will be replaced by food service at no additional charge.

Second meals may be purchased at full cost.

Reconciliation of Meals and Deposits

Prior to the start of lunch, staff will count the number of lunches delivered. After lunch is served, they will count the remaining number of lunches. This number will be subtracted from the original number of lunches delivered. The number remaining will be compared to the point of service system total, creating a balance point. Only the student counts will add to the monthly reimbursement reports. Non program foods, such as adult meals, ala carte items and second meals will be accounted for separately.

Northern United Charter Schools' staff will check their work and prepare the daily reports and deposits and send to the Northern United Charter Schools' Director of Food Services. The Director of Food Services reconciles the reports and the deposits and gives the deposit to the Northern United Charter Schools' Director of Fiscal Services. Deposits are taken to the bank once a week by the Northern United Charter Schools' Director of Fiscal Services. Until the Director of Fiscal Services takes them to the bank, they will be locked in a file cabinet which is locked in the Northern United Charter Schools' Director of Food Services' office. The Northern United Charter Schools' Director of Fiscal Services completes the bank reconciliations.

No changes will be made to these procedures without receiving written permission from the Northern United Charter Schools' Director of Food Services.

Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at 800-877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#)^(PDF), (AD-3027) found online at: [How to File a Complaint](#)^(PDF), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information

requested in the form. To request a copy of the complaint form, call 866-632-9992. Submit your completed form or letter to USDA by:

1. mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
2. fax: 202-690-7442; or
3. email: program.intake@usda.gov

This institution is an equal opportunity provider.

NUCS Special Board Meeting 4/14/22 4:00pm

Agenda Item 3.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.7 Approval of the Childhood Vaccination Requirements Related to In-Person Instructional Opportunities

Action Requested:

Approval

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

With the Governor's announcement regarding a COVID-19 vaccination mandate for students, we should examine our current vaccination practices. SB277, SB276 and SB714 are laws that guide our current practices regarding student vaccinations, exemptions and in-person participation. The Board must decide whether or not students who are unvaccinated and do not have any waivers, exemptions, or exclusions may participate in in-person classes held by outside vendors.

Fiscal Implications:

None

Contact Person/s: Shari Lovett



NU-HCS
NU-SCS

Shari Lovett <slovett@nucharters.org>

The Personal Belief Exemption for Student COVID-19 Vaccinations

1 message

Barrett Snider <barrett@capitoladvisors.org>
Reply-To: barrett@capitoladvisors.org
To: slovett@nucharters.org

Mon, Nov 22, 2021 at 3:13 PM

There appears to be a lot of confusion around the state's student COVID-19 vaccination requirement, and this is contributing to friction across the state.

First, it is important to be clear that the Governor's vaccination requirement is not yet in effect. Governor Newsom announced an intent to implement a student COVID-19 requirement once the Food and Drug Administration (FDA) has given full approval for school-aged children to receive the vaccine. Once fully approved, the California Department of Public Health (CDPH) could then require student vaccination for COVID-19. The earliest this requirement is expected to go into effect is July 2022 (which means next school year, at the earliest).

Second, as explained in detail below, requiring COVID-19 vaccination for students through this process requires the mandate to include a broad "personal belief" exemption that will allow parents to opt-out of the vaccine requirement and continue to have their children attend school in-person. A personal belief exemption differs from exemptions based on religious beliefs or medical conditions. We think schools will need to honor a properly submitted request for a personal belief exemption, without doing a complicated review of the request.

Remember that a small number of school districts (mostly in urban areas) have created their own local policies requiring COVID-19 vaccinations that have already gone into effect. However, these local policies do not have statewide application and the implementation of these policies will likely be tested in court.

For the state to add the COVID-19 vaccination to the current list of ten required vaccinations for students without a personal belief exemption (see below for details), the Legislature and Governor would need to pass a law adding it to the list. The Legislature is currently on recess and will return to normal business in January. We fully expect a legislator to introduce a bill proposing to add COVID-19 to the list of required vaccinations. However, even if successful, that new law would not take effect until the following January (2023). In order for a bill to take effect before then, it would need a 2/3 super-majority vote in both houses of the Legislature – which, absent a change in the current trends, we think is highly unlikely given the amount of controversy related to this issue and the fact that 2022 is an election year with legislators running in new legislative districts.

Caitlin Jung from our team prepared the following summary on immunization requirements for California students.

History of Immunization Requirements for Students

**Student Immunization Requirements Prior to SB 277 (Prior to
January 1, 2016)**

Health and Safety Code (HSC) Section 120335 prohibits the governing board of a school district or private school from unconditionally admitting a student, prior to their first admission to an institution, unless they have been fully immunized against the following ten diseases:

1. Diphtheria
2. Hepatitis B
3. Haemophilus Influenza type b
4. Measles
5. Mumps
6. Pertussis (whooping cough)
7. Poliomyelitis
8. Rubella
9. Tetanus
10. Varicella (chickenpox)

In addition to the diseases listed above, the California Department of Public Health (CDPH) also has the authority, as it deems appropriate, to add diseases to the list of required vaccinations, after considering the recommendations of the Advisory Committee on Immunization Practices of the U.S. Department of Health and Human Services, the American Academy of Pediatrics, and the American Academy of Family Physicians. *HSC Section 120335 (b)(11)*.

The HSC provided exemptions from this school immunization requirements for (1) medical reasons or (2) personal belief concerns.

In order to receive a personal belief exemption, a student's parent or guardian must file a letter or affidavit with the governing board of a school district that states which immunizations a student has not received because they are contrary to the student's beliefs. Additional requirements for a personal belief exemption were added under **SB 2109** (Pan, 2012). The bill amended HSC Section 120365 to require, on and after January 1, 2014, a form prescribed by CDPH to accompany the letter or affidavit requesting the personal belief exemption and required the form to include both of the following:

- Signed attestation from a health care practitioner that the practitioner provided the student's parent or guardian with information regarding the benefits and risks of the immunization and the health risks of the communicable diseases listed in HSC 120335
- Written statement by the student's parent or guardian that the signer has received the information provided by the health care practitioner.

Additionally, when he signed SB 2109, Governor Brown directed CDPH to also add a separate religious exemption on the newly required form, so that those whose religious beliefs preclude vaccinations would not be required to seek a health care practitioner's signature.

Student Immunization Requirements After SB 277 (January 1, 2016 to present)

Following a measles outbreak in December 2014 at Disneyland, Senator Richard Pan (D-Sacramento) authored **SB 277** in 2015. SB 277 was signed into law by Governor Jerry Brown on June 30, 2015 and went into effect on January 1, 2016.

SB 277 eliminated the ability of a parent or guardian to submit a personal belief exemption to the school immunization requirements by repealing HSC Section 120365. This section as referenced above, contained both the authority to submit a personal belief exemption and the requirement that the exemption include an additional form from CDPH stating that a health practitioner had informed the parent or guardian of the benefits and risks of vaccinations and the health risks of communicable diseases.

However, SB 277 also contained two provisions to allow the continued use of personal belief exemptions beyond January 1, 2016, in the following circumstances:

- **Personal belief exemptions on file prior to January 1, 2016.** A pupil who, prior to January 1, 2016, has a letter or affidavit on file stating beliefs opposed to immunization shall be allowed to stay enrolled without having to meet immunization requirements until the pupil enrolls in the next grade span. Grade span is defined as (1) birth to preschool, (2) kindergarten to grade 6, (3) grade 7 to 12. Any personal belief exemption still on file and in effect under this grandfathering-in clause, i.e. those students enrolled in Kindergarten in the 2015-16 under a personal belief exemption, will no longer be valid beginning in the 2022-23 school year, as those students enter a new grade span, i.e. 7th grade. *HSC Section 120335 (g)*
- **Personal belief exemptions for any diseases added after January 1, 2016 through regulations by CDPH.** If CDPH adds a disease to the list of vaccinations required for enrollment, pursuant to its authority under HSC Section 120335 (b)(11), the vaccination may be mandated before a student's first admission to any private or public elementary or secondary school, child care center, day nursery, nursery school, family day care home, or development center, only if exemptions are allowed for both medical reasons and personal beliefs. *HSC Section 120338.*

Outside of these two situations, the only way a parent or guardian can exempt their student from the immunization requirements after January 1, 2016 is for medical reasons.

Lastly, SB 277 also added language to the HSC to provide that the immunization requirements do not apply to homeschool students or students enrolled in an independent study program who do not receive classroom-based instruction.

Medical Exemptions after SB 276 (Pan, 2019) & SB 714 (Pan, 2019) (January 1, 2020 to present)

Following the increased number of medical exemptions to vaccine requirements after the passage of SB 277 and reports of complaints against physicians regarding questionable medical exemptions, Senator Pan authored **SB 276**. When SB 276 was its way to his desk, Governor Newsom requested additional amendments. Those amendments were added to Senator Pan's **SB 714**. The Governor signed both bills on September 9, 2019 and they went into effect on January 1, 2020.

SB 276 put in place a number of administrative safeguards to address concerns about the validity of submitted medical exemptions, including:

- **Standardized medical exemption form.** Required CDPH to develop a standardized form for medical exemptions that includes information about the granting physical and the child, the medical reason for the exemption, and whether it is temporary or permanent, a certification that a physical exam was conducted and that all included information is accurate and authorization for the release of medical records related to the medical exemption. Requires all medical exemptions obtained after January 1, 2021 to be submitted using this form in order to be considered valid.
- **Review of medical exemptions and physicians.** Requires CDPH to annually review immunization reports from all schools and identify those schools with an immunization rate of less than 95% and requires CDPH to review the medical exemptions from those schools. Also requires CDPH to review the medical exemptions issued by a physician or surgeon who has submitted five or more medical exemptions in a calendar year. Under these reviews, CDPH must identify those medical exemption forms that do not meet applicable Centers for Disease Control and Prevention, Advisory Committee on Immunization Practices, or American Association of Pediatrics criteria for appropriate medical exemptions. If a medical exemption is determined to be in appropriate or invalid, the State Public Health Officer will also review the exemption to determine whether to deny or revoke a medical exemption.
- **Appeal process.** Requires the Secretary of the California Health and Human Services to appoint an independent panel of primary care or immunization expert physicians to hear the appeals permitted by parents or guardians regarding revoked medical exemptions.

SB 714 made additional changes to the medical exemption procedures established under SB 276, including:

- **Effective date of standardized form.** Clarified that the requirement to submit a medical exemption using the standardized form created by CDPH under SB 276 does not take effect until July 1, 2021.

- **Student with medical exemption issued before January 1, 2020.** Allows these students to continue enrollment under the exemption until the student enrolls in the next grade span. Grade span has the same meaning as established under SB 277. Also prohibits a medical exemption issued prior to January 1, 2020 from being revoked unless it was issued by a physician who has been subject to disciplinary action by a licensing board.
- **Medical exemptions obtained prior to January 1, 2021.** Removed the requirement under SB 276 that would have required a parent or guardian to submit to CDPH a copy of a medical exemption granted prior to the creation of the standardized medical exemption form.
- **Length of medical exemptions.** Prohibits a medical exemption from being extended beyond a grade span.
- **Physicians on probation.** Prohibits CDPH and the governing authority of a school district from accepting a medical exemption from a physician who is on probation for action related to immunization standards of care unless, and until, the probation has been terminated.
- **Signed under penalty of perjury.** Removed the requirement under SB 276 that would have required a physician issuing a medical exemption to certify under the penalty of perjury that the information on the form was true, accurate, and complete.

Governors Potential Student Vaccine Requirement *(likely no earlier than July 1, 2022)*

On October 1, 2021, Governor Gavin Newsom **announced** that he had directed CDPH to add the COVID-19 vaccine to the list of vaccinations required for a student to attend in-person instruction, through regulations promulgated pursuant to CDPH's authority under HSC Section 120335 (b)(11). According to the Governor's announcement, students would be required to be vaccinated against COVID-19 for in person-instruction starting the semester **after which** the U.S. Food and Drug Administration (FDA) has granted **full approval** of a COVID-19 vaccine for their grade span. Grade spans for this are defined as grades 7-12 (corresponding to students aged 12-18) and grades K-6 (corresponding to students aged 5-11).

Currently, the FDA has granted **full approval** of the use of the Pfizer vaccine for individuals 16 years of age and older but only granted emergency approval for the use of the Pfizer COVID-19 vaccine in children ages 5-15. Emergency approval for children 12-15 was **granted** on May 10, 2021 while emergency approval for children 5-11 was **granted** on October 29, 2021. However, despite the FDA having granted full approval for some of the students in the grade 7-12 grade span, the requirement would not go into effect for students in any of those grades until there is full approval for the entire grade span. The

requirement will be phased in as grade spans are fully approved. According to the Administration, the requirement is expected to apply to grades 7-12 starting on July 1, 2022.

Because the Governor has directed CDPH to add the COVID-19 vaccine to the required list of vaccines using the regulatory process, instead of pursuing legislation to that effect, HSC Section 120338 requires that both medical and personal belief exemptions be allowed with regards to the COVID-19 vaccine. This means that, even though SB 277 eliminated new personal belief exemptions for the 10 diseases listed in HSC Section 120335, once the Governor's COVID-19 vaccine requirement goes into effect, parents and guardians will still be able to file personal belief exemptions limited to the COVID-19 vaccine. As mentioned above, a legislator could introduce legislation to add COVID-19 to the list without a personal belief exemption when the Legislature returns in January, but any such effort is unlikely to take effect before January 1, 2023.

Please let us know if we can provide any additional information.

Thanks,
-Barrett

Barrett Snider
Partner | Capitol Advisors Group

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Sent by barrett@capitoladvisors.org



Northern United Charter Schools

Northern United-Humboldt Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503

Ph#: 707/445-2660

Fax#: 707/445-2430

nucharters.org

School Director

Shari Lovett

Board of Directors

Jere Cox - President

Blanca Garza - Vice President

Rosemary Kunkler

Jeff Lanphere

Melissa Johnson

May 25, 2021

Dear Parents,

We are excited to see our students and staff return to in-person learning. Thank you for your ongoing understanding and support as we continue to navigate these challenging times. I praise you for navigating the ongoing demands and stresses that COVID-19 has made us face as a community and a nation. We know we can count on you to move forward and help our students achieve their academic, social, health and wellness goals.

While our schools are taking full precautions to keep everyone safe at school and limit the spread at school as much as possible, I wanted to remind you that there are other infectious diseases, such as measles and chicken pox, which can impact our schools. That said, we need all our children to be up to date on their shots.

I urge you to make an appointment with your child's doctor now to get caught up on any required shots your child may have missed. If your child is 12 years or older, ask their doctor about how to get the COVID-19 shot. As you may be aware, doctors are taking extra steps to keep you and your family safe during in-person appointments. If your child does not have health insurance, please contact the local health department at (707)268-2900 to find a clinic that offers free or low-cost immunizations. Please visit the CDC website to view the recommended child and pre-teen/teen immunization schedules.

Thank you in advance for helping keep our schools, teachers, staff and community safe.

With gratitude,

Shari Lovett
Director



Northern United Charter Schools

Northern United - Siskiyou Charter School

Learning Today, Leading Tomorrow

2120 Campton Rd, Suite H
Eureka, California 95503
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Thank you in advance for helping keep our schools, teachers, staff and community safe.

With gratitude,

Shari Lovett
Director

Dear Parent(s),

The California Department of Public Health (CDPH) has set out new requirements for immunization of students in all schools. Some of these changes may directly affect your student(s). Please read the updates below and take steps now for fall grade level.

CURRENT SHOT REQUIREMENTS: (no change to these)

Student in TK to gr.6 must have; 5 DTP, 4 Polio, 3 Hep. B, 2 MMR, 2 Varicella.

Students in gr.7-12 must have; All the K-6 shots listed above, plus the Tdap shot.

(The CoVid vaccine is NOT required at this time, but is available for those 12 years and older.)

UPDATES:

NEW- MEDICAL EXEMPTIONS (ME)

As of January 1, 2021 (last Jan.!), ALL NEW medical exemptions have to go through the "CAIR-ME" website system. *SEE STEPS LISTED BELOW.*

PAST MEDICAL EXEMPTIONS (ME) and Personal Beliefs exemptions (PBE)

All students with current Medical Exemptions or grandfathered PBE's on file will be honored until the next grade span (entering KN or gr.7). At that point, they will have to get required shots, or, get a renewed Medical Exemption through the CAIR-ME process. Students may take these exemptions with them school to school until next grade span.

COMPLICATION to CURRENT MEDICAL EXEMPTIONS (ME)

If any current Medical Exemption is signed by a Physician who is "*under disciplinary action*", those exemptions may be revoked by the CDPH. The CDPH would contact families and the doctor if the ME is revoked. Parent has the option to appeal to CDPH.

"CONDITIONAL" ENROLLMENTS

Conditional enrollments must have one shot from each category: Polio, DTP, Hep B, MMR, Varicella, in order to enroll or attend. As well as meet the CDPH TIMELINE of when each booster shot is administered. Update the school of each appointment.

HOME ONLY STATUS may still be an option for some situations.

THE CAIR-ME STEPS FOR GETTING MEDICAL EXEMPTIONS:

Website; cair.cdph.ca.gov/exemptions

- 1- Physician registers and creates a CAIR-ME account.
- 2- Parent registers and creates a CAIR-ME account.
- 3- Parent logs in to CAIR-ME and requests a Medical Exemption
- 4- CAIR-ME generates a Medical Exemption request number for the parent to give the physician.
- 5- Physician logs in to CAIR-ME and searches by Medical Exemption request number, or the child's name.
- 6- Physician selects the Medical Exemption and completes the Medical exemption fields
- 7- Physician issues the medical exemption and prints a copy for the parents.
- 8- Parent provides copy to school
- 9- School requests access to CAIR-ME and provides the ME number, school I.D. & county.
- 10- School logs in to CAIR-ME, registers the student, and receives verification.

Thank you,
Northern United Charter Schools

NUCS Student Vaccination Status as of 11/29/2021

Northern United - Humboldt Charter School

Fully vaccinated: 241

Medical exemptions: 45

Conditional enrollments: 10

Grandfathered personal belief waivers: 16

Unvaccinated/no exemption or waiver (home only): 18

Northern United - Siskiyou Charter School

Fully vaccinated: 88

Medical exemptions: *

Conditional enrollments: *

Grandfathered personal belief waivers: *

Unvaccinated/no exemption or waiver (home only): 17

*Less than 10 (not reported for confidentiality purposes)

Hello all,

Thank you for taking the time to go over this email so near to our meeting. My apologies that I couldn't get it to you sooner. I thought I'd give one more shot at supporting my position on vendor participation for all independent-study students regardless of vaccination status.

I value each perspective I've heard thus far and have appreciated the non-confrontational communication on the matter. To contribute to the many points I have brought up in previous board meetings in support of inclusivity for this education opportunity, I have only a couple last points I'd like to make in hopes of convincing a quorum motion in favor of vendor participation for all. I'll try to not be too long winded.

My first addition is related to a great point one of my fellow board members made in our most recent board meeting, on the leading factor for their personal standing regarding the matter. I do not intend to quote them, as I do not want to misrepresent them, so here is my take away from their reasoning:

As Northern United Charter School board members, we expect all of our students to follow our school's principles and meet our guidelines and expectations during any scenario in which they are associated with, therefore representing, our school. I resonate with this principle very deeply, and believe it is a highly moral and valuable perspective which nurtures responsibility and builds respectful citizens. The point I do not agree with is that the interpretation of this implies the expectation of our independent-study students to be vaccinated, because in choosing this educational model, families are not required by California law to be vaccinated, therefore can determine for themselves their vaccination status, so we should hold no expectation or create school policies which might persuade their choice one way or the other. Furthermore it is the last educational option that I am aware of which provides families their natural right to choose the method of medical care that is right for them in this regards, while still able to receive a state funded education and the much appreciated social and financial support there-from. Therefore I believe it is inappropriate for us to expect all of our enrolled independent-study students to be vaccinated and withhold from any of them the inherent privileges associated with this education model. I'm assuming we are all familiar with the constitutional right to free and equal education (1). Also, I could not find any California law that prohibits unvaccinated children from occupying public venues and if there were I personally believe it would interfere with their first amendment right to assemble.

My second and final point is related to the social and emotional wellbeing, as well as mental and physical health of our students. It is a great privilege and entitlement provided to our independent-study students to receive community classes and virtual learning as supplemental education (this is outlined in our instructional funds policy in the student handbook) and I believe if a primary concern is related to the health and wellbeing of our student population, as well as humanity as a whole, then settling with providing virtual supplementation alone to meet the needs and educational gaps of any independent-study student does not suffice. Due to the many health benefits related to an interactive learning environment, including

increased quality of life, more physical activity, stronger social abilities, and higher self esteem, I feel strongly that it is essential for all children to receive live, interactive group learning and physical education opportunities. Although, you may already be aware of the ample evidence pertaining to the benefits associated with in-person education, some of you may be less aware of the many negative effects associated with social isolation and virtual learning. These include increase in immune deficits, infectious illnesses, suicidal tendencies and mortality rates. On top of these are the potential for negative impacts on education and life-quality, including increased developmental deficits, reduction in cognitive functions, lower academic measures and success rates, and increased risk of substance abuse; all problems that persist well into adulthood (3, 4, 5, 6 & 7). Many families seek an alternative education model for various unique reasons and it is my suspicion that financial and social support plays a large role in them choosing to enroll with us and in charter schools at large. If we make the choice to withhold the use of their educational funds to be spent in this area or social opportunity, I believe we are projecting these potential negative health effects onto them, thus in a way acting in the contrary to our concerns for public health & safety. We should not omit any child for any reason from the moral educational aims of social and emotional wellbeing and health.

The links provided below are resources in support of the above points, and another to offer a bit of second hand in-sight on the various reasons why parents and families may choose not to vaccinate (2), to shed light where it may be lacking for some. It is not meant to persuade anyone on the controversial topic of whether children should or shouldn't receive immunization, rather to help humanize and nurture understanding of families like these in their educational pursuit. After all, our enrolled population is an unconventional minority, those that may not be able to receive support elsewhere, and it is our aim to provide quality education and equal opportunity to families like these.

In closing, I believe we should remain a school of choice, an alternative to conventional education systems which supports individualized education. It is the little details like these that makes charter schools stand out among educational options for many families. As leaders in the collective of California charter schools, I believe the motion toward inclusivity for paid vendor participation for all independent-study students regardless of immunization status would provide a good example in upholding charter school values, setting the bar so to speak. Thanks so much again for your time.

Melissa Johnson,
NUCS Siskiyou Board Member.

1. The Right to Education.

<https://www.hrwestf.org/wordpress/wp-content/uploads/2012/09/Education-Governing-Law.pdf>

2. Choosing not to immunize: are parents making informed decisions?

https://academic.oup.com/fampra/article/18/2/181/492386?gclid=EAIaIQobChMI-72GhfPy9QIVQTytBh35vwfhEAMYAyAAEgLtKPD_BwE&login=false

3. How does social isolation affect a child's mental health and development?

<https://www.noisolation.com/research/how-does-social-isolation-affect-a-childs-mental-health-and-development>

4. The Health Consequences of Social Isolation “It Hurts More Than You Think”

https://www.beyonddifferences.org/wp-content/uploads/2019/04/consequences_of_social_isolation_2015-2016.pdf

5. Study: Virtual education linked with decreased physical activity, worsening emotional health.

<https://publications.aap.org/aapnews/news/14070>

6. Why In-Person Learning is Best for Children

<https://mountainkidslouisville.com/blog/3-powerful-reasons-person-learning-best/>

7. Social ties and health: The benefits of social integration

<https://www.sciencedirect.com/science/article/abs/pii/S1047279796000956>

Agenda Item 5.
REPORTS

Subject:

5.1 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 2/25/22:

NU-Humboldt Charter School - 322

NU-Siskiyou Charter School - 121

Attendance as of 2/25/22:

NU-Humboldt Charter School - 92.8%

NU-Siskiyou Charter School - 98.98%

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
08/30-9/24	326	316	95.99%	08/30-9/24	119	116	98.57%
09/27-10/22	327	315.35	96.35%	09/27-10/22	119	117.2	98.40%
10/25-11/19	324	310.21	94.03%	10/25-11/19	121	116.68	96.10%
11/22-12/17	324	310.27	94.65%	11/22-12/17	116	117.2	98.38%
12/20-1/28	316	299.26	92.28%	12/20-01/28	115	117.05	97.59%
1/31-2/25	321	295.73	92.80%	1/31-2/25	119	116.93	98.98%
2/28-3/25	322			2/28-3/25	121		
3/28-4/22				3/28-4/22			
4/25-5/20				4/25-5/20			
5/23-6/16				5/23-6/16			
Year Overall				Year Overall			

Agenda Item 5.
REPORTS

Subject:

5.2 Financial Reports

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	REVENUE LIMIT ST AID-CURR YR	3,765,213.00	3,220,246.00	2,634,991.00	585,255.00	81.83
8012	REVENUE LIMIT-EPA	70,512.00	60,800.00	37,420.00	23,380.00	61.55
8019	REVENUE LIMIT ST AID-PR YRS			1,563.00-	1,563.00	NO BDGT
8096	TRANSFERS>CHARTERS IN LIEU TAX	7,150.00		2,182.00	2,182.00-	NO BDGT
	Total LCFF Revenue Sources	3,842,875.00	3,281,046.00	2,673,030.00	608,016.00	81.47
Federal Revenue						
8181	SP ED-ENTITLEMENT PER UDC	69,272.00	70,814.00		70,814.00	
8220	CHILD NUTRITION PROGRAMS		5,814.00	5,813.54	.46	99.99
8221	NATIONAL LUNCH PROGRAM		12,355.00	20,013.41	7,658.41-	161.99
8290	ALL OTHER FEDERAL REVENUES	479,024.00	1,318,417.00	110,269.50	1,208,147.50	8.36
8295	ALL FEDERAL REV PRIOR YEAR		165,970.00	218,897.63	52,927.63-	131.89
	Total Federal Revenue	548,296.00	1,573,370.00	354,994.08	1,218,375.92	22.56
Other State Revenues						
8520	CHILD NUTRITION		1,075.00	1,724.92	649.92-	160.46
8550	MANDATED COST REIMBURSEMENTS	8,989.00	9,155.00	9,155.00		100.00
8560	STATE LOTTERY REVENUE	73,033.00	71,820.00	25,850.05	45,969.95	35.99
8590	ALL OTHER STATE REVENUES	506,779.00	333,123.00	138,987.00	194,136.00	41.72
8595	ALL OTHER STATE REV-PRIOR YR		15,879.00	15,879.00		100.00
	Total Other State Revenues	588,801.00	431,052.00	191,595.97	239,456.03	44.45
Other Local Revenue						
8634	FOOD SERVICES SALES		1,511.00	1,510.85	.15	99.99
8660	INTEREST	4,164.00	4,164.00	10,046.02-	14,210.02	-241.26
8699	ALL OTHER LOCAL REVENUES	353,120.00	295,827.00	203,624.16	92,202.84	68.83
8792	TRANS OF APPORTION FROM COE	134,294.00	162,196.00	109,194.00	53,002.00	67.32
	Total Other Local Revenue	491,578.00	463,698.00	304,282.99	159,415.01	65.62
	Total Year To Date Revenues	5,471,550.00	5,749,166.00	3,523,903.04	2,225,262.96	61.29

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	TEACHERS SALARIES - REGULAR	1,119,231.00	1,156,215.00		785,961.69	370,253.31	67.98
1104	SPECIAL ED TEACHER	292,395.00	322,080.00		248,582.52	73,497.48	77.18
1140	TEACHER SALARY - SUBSTITUTES		8,890.00		4,354.00	4,536.00	48.98

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 1, Ending Account Period = 9, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Certificated Salaries (continued)							
1150	TEACHER SALARY - OTHER PAY	60,500.00	31,374.00		21,411.00	9,963.00	68.24
1200	CERT PUPIL SUPPORT SAL - REG	136,500.00	142,275.00		99,399.99	42,875.01	69.86
1300	CERT SUPRVRSRS' & ADMIN'S SAL	122,647.00	129,108.00		98,325.94	30,782.06	76.16
1900	OTHER CERT SALARY- REGULAR	333,700.00	265,233.00		202,967.76	62,265.24	76.52
	Total Certificated Salaries	2,064,973.00	2,055,175.00	.00	1,461,002.90	594,172.10	71.09
Classified Salaries							
2100	CLASS INSTR AIDE SAL-REGULAR	62,650.00	85,781.00		48,940.13	36,840.87	57.05
2122	INSTR AIDE SAL HRLY-SPECL ED	20,664.00	34,531.00		25,989.00	8,542.00	75.26
2210	FOOD SERVICE PERSONNEL	2,288.00	50,020.00		34,839.03	15,180.97	69.65
2214	CUSTODIAN	15,216.00	12,000.00		8,243.20	3,756.80	68.69
2218	COUNSELING/CAREER TECHNICIAN		3,440.00		3,440.01	.01-	100.00
2255	COMPUTER LAB TECHNICIAN	64,400.00	64,400.00		48,300.03	16,099.97	75.00
2304	BUSINESS MANAGER	66,400.00	66,400.00		49,800.06	16,599.94	75.00
2307	COORDINATOR	47,005.00	69,205.00		48,443.80	20,761.20	70.00
2308	DIRECTOR	64,400.00	66,400.00		49,800.06	16,599.94	75.00
2309	ADMINISTRATIVE ASSISTANT	51,600.00	51,600.00		37,066.03	14,533.97	71.83
2402	ACCOUNT TECHNICIAN	109,600.00	85,623.00		64,353.06	21,269.94	75.16
2403	CLERICAL TECHNICIAN	37,912.00	88,892.00		29,668.00	59,224.00	33.38
2405	ATTENDANCE TECHNICIAN	87,020.00	87,020.00		63,745.06	23,274.94	73.25
2900	OTHER CLASS SALARIES-REGULAR	104,059.00	160,953.00		75,318.72	85,634.28	46.80
	Total Classified Salaries	733,214.00	926,265.00	.00	587,946.19	338,318.81	63.47
Employee Benefits							
3101	STRS - CERTIFICATED	565,566.00	494,103.00		224,267.89	269,835.11	45.39
3201	PERS - CERTIFICATED		33,015.00		23,696.40	9,318.60	71.77
3202	PERS - CLASSIFIED	156,602.00	214,397.00		113,083.86	101,313.14	52.75
3311	SOCIAL SECURITY-CERTIFICATED	7,604.00	7,921.00		5,523.07	2,397.93	69.73
3312	SOCIAL SECURITY-CLASSIFIED	47,067.00	61,169.00		36,274.78	24,894.22	59.30
3331	MEDICARE-CERTIFICATED	28,164.00	21,972.00		21,123.30	848.70	96.14
3332	MEDICARE-CLASSIFIED	11,008.00	9,766.00		8,483.72	1,282.28	86.87
3411	HEALTH & WELFARE BENEFITS-CRT	492,482.00	478,170.00		339,453.58	138,716.42	70.99
3412	HEALTH & WELFARE BENEFITS-CLS	169,364.00	215,437.00		132,147.84	83,289.16	61.34
3501	ST UNEMPLOYMENT INS-CERTIF	25,399.00	10,194.00		7,284.17	2,909.83	71.46
3502	ST UNEMPLOYMENT INS-CLASSIFD	9,338.00	4,860.00		2,925.50	1,934.50	60.20
3601	WORKER'S COMP-CERTIFICATED	22,095.00	19,370.00		13,895.10	5,474.90	71.74
3602	WORKER'S COMP-CLASSIFIED	8,123.00	9,190.00		5,601.31	3,588.69	60.95

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 1, Ending Account Period = 9, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Total Employee Benefits		1,542,812.00	1,579,564.00	.00	933,760.52	645,803.48	59.12
Books and Supplies							
4110	TEXTBOOKS	139,345.00	43,420.00		16,120.38	27,299.62	37.13
4212	LIBRARY BOOKS		1,650.00		1,642.49	7.51	99.54
4310	MATERIALS & SUPPLIES	71,982.00	86,926.00		52,539.80	34,386.20	60.44
4312	SUBSCRIPTIONS/PERIODICALS	5,000.00	17,526.00		7,551.01	9,974.99	43.08
4314	TESTS	8,800.00	1,517.00		164.00	1,353.00	10.81
4351	OFFICE SUPPLIES	1,000.00	13,976.00		11,899.99	2,076.01	85.15
4364	GASOLINE	3,000.00	1,470.00		1,208.73	261.27	82.23
4374	CUSTODIAL SUPPLIES	30,000.00	11,864.00		2,795.92	9,068.08	23.57
4377	GROUND SUPPLIES		8,023.00		1,840.64	6,182.36	22.94
4381	BUILDING MAINTENANCE SUPPLS		7,449.00		3,725.67	3,723.33	50.02
4383	LOCKS AND KEYS				17.37	17.37-	NO BDGT
4392	MEDICAL SUPPLIES	25,891.00	100.00			100.00	
4393	WORKSHOP REFRESHMENTS		725.00		654.50	70.50	90.28
4396	FOOD SERVICE SUPPLIES	5,000.00	654.00		147.67	506.33	22.58
4445	COMPUTERS	67,500.00	16,185.00		9,322.36	6,862.64	57.60
4450	COMPUTER SOFTWARE	20,000.00					NO BDGT
4453	OTHER TECHNOLOGY	25,000.00	38,300.00		18,106.33	20,193.67	47.28
4459	PERIPHERALS		1,431.00		880.13	550.87	61.50
4710	FOOD	25,409.00	38,995.00		30,268.49	8,726.51	77.62
4720	PREPARED FOOD	4,500.00					NO BDGT
Total Books and Supplies		432,427.00	290,211.00	.00	158,885.48	131,325.52	54.75
Services and Other Operating Expenditures							
5201	EMPLOYEE MILEAGE	18,376.00	11,202.00		6,015.46	5,186.54	53.70
5202	REIMBURSABLE TRAVEL	4,000.00	2,000.00			2,000.00	
5205	AIRFARE	4,000.00	2,250.00		1,849.75	400.25	82.21
5207	REGISTRATION FEES	18,000.00	16,615.00		6,399.90	10,215.10	38.52
5209	ACCOMMODATIONS	20,500.00	10,272.00		8,364.49	1,907.51	81.43
5261	BUS TICKETS FOR STUDENTS	3,250.00	1,000.00		1,000.00		100.00
5300	DUES & MEMBERSHIPS	6,400.00	29,367.00		23,586.19	5,780.81	80.32
5450	OTHER INSURANCE	30,500.00	60,576.00		30,075.28	30,500.72	49.65
5500	UTILITIES & HOUSEKEEPING SRV	4,800.00	4,800.00		2,000.00	2,800.00	41.67
5510	HEATING FUEL	750.00	620.00		309.89	310.11	49.98
5512	PROPANE		1,000.00		477.93	522.07	47.79
5520	ELECTRICITY SERVICES	15,000.00	13,500.00		13,721.44	221.44-	101.64

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 1, Ending Account Period = 9, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5530	WATER SERVICES	2,100.00	3,500.00		3,383.59	116.41	96.67
5560	WASTE DISPOSAL	3,500.00	4,300.00		3,295.36	1,004.64	76.64
5565	HAZARDOUS WASTE DISPOSAL	500.00	250.00		100.00	150.00	40.00
5610	RENTALS AND LEASES		94.00		94.00		100.00
5612	RENTALS AND LEASES-BUILDINGS	261,456.00	276,379.00		220,126.08	56,252.92	79.65
5623	RENTALS AND LEASES-EQUIPMENT	4,500.00	2,850.00		2,765.44	84.56	97.03
5637	MAINTENANCE AGREEMENTS	16,000.00	12,600.00		12,483.70	116.30	99.08
5800	CONTRACTED SERVICES	216,074.00	176,256.00		106,305.80	69,950.20	60.31
5801	STUDENT TRAVEL/FIELDTRIPS		500.00		100.00	400.00	20.00
5805	PRINTING SERV-OUTSIDE VENDOR	2,000.00	160.00		102.80	57.20	64.25
5811	CO-OP CONTRACT	6,656.00	3,742.00		3,742.00		100.00
5812	LIBRARY CONTRACT	6,795.00	3,295.00			3,295.00	
5819	OTHER INTER-LEA CONTRACTS	51,279.00	21,332.00		11,086.39-	32,418.39	-51.97
5822	AUDIT FEES		20,950.00		15,100.00	5,850.00	72.08
5823	LEGAL FEES		13,119.00		9,063.68	4,055.32	69.09
5831	ADVERTISEMENT	1,000.00	7,000.00		6,748.45	251.55	96.41
5845	INFORMTN NETWORK SERV CONTR	20,000.00	9,500.00			9,500.00	
5861	FINGERPRINTING		786.00		706.00	80.00	89.82
5881	OTHER CHARGES/FEES	4,500.00	766.00		466.24	299.76	60.87
5884	LICENSE, PERMIT, USE FEE, TX		1,500.00		466.00	1,034.00	31.07
5885	STUDENT AWARDS	813.00	563.00			563.00	
5888	OTHER OPERATING EXPENSE		597,951.00			597,951.00	
5909	TELEPHONE/COMMUNICATIONS		31,800.00		28,360.82	3,439.18	89.18
5922	TELEPHONE LINES - TECHNOLOGY	500.00	5,350.00		2,688.64	2,661.36	50.25
5950	POSTAGE	1,000.00	10,500.00		7,487.65	3,012.35	71.31
	Total Services and Other Operating Expenditures	724,249.00	1,358,245.00	.00	506,300.19	851,944.81	37.28
Tuition							
7142	OTH TUITN, EXCESS CSTS> COE		3,818.00		11,440.26	7,622.26-	299.64
	Total Tuition	.00	3,818.00	.00	11,440.26	7,622.26-	299.64
	Total Year To Date Expenditures	5,497,675.00	6,213,278.00	.00	3,659,335.54	2,553,942.46	58.90

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CASH IN COUNTY TREASURY	1,002,272.59	409,387.95	1,411,660.54
9135	CASH W/FISCAL AGENT/TRUSTEE	61,032.17	61,032.17-	
9201	ACCOUNTS RECEIVABLE-PRIOR YR	1,449,374.89	1,419,217.09-	30,157.80
9204	ACCT REC VBL-EMPLOYEE REIMB		1,243.10	1,243.10
	Total Assets	2,512,679.65	1,069,618.21-	1,443,061.44
Liabilities				
9510	ACCOUNTS PAYABLE-PRIOR YEAR	19,178.21	19,178.21-	
9537	EMPLOYER H&W SUSPENSE ACCNT	19,682.79-	16,322.20-	36,004.99-
9540	EMPLOYER S.U.I. SUSP ACCNT	30.80-	3,992.37	3,961.57
9542	EMPLR WORKERS COMP SUSP ACCT	4,567.23-	4,558.59-	9,125.82-
9555	DEFERRED NET PAY SUSP ACCT		72,952.43	72,952.43
9569	BENEFIT MAPPING ERROR	16,413.29		16,413.29
9580	SALES TAX LIABILITY ACCOUNT	2,913.32		2,913.32
9641	TAX ANTICIPATN NOTES (TRANS)	865,469.88	865,469.88-	
9650	UNEARNED REVENUE	105,601.63	105,601.63-	
	Total Liabilities	985,295.51	934,185.71-	51,109.80
	Calculated Fund Balance	1,527,384.14	135,432.50-	1,391,951.64
Beginning Fund Balance				
9791	BEGINNING BALANCE-ADPTD BDGT	1,527,384.14		1,527,384.14
	Beginning Fund Balance Proof	.00	135,432.50-	135,432.50-
Change in Fund Balance - Excess Revenues (Expenditures)			(135,432.50)	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 UNDESIGNATED/UNAPPROPRIATED	1,126,144.00	1,063,272.00

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2021/22 Through March 2022

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	5,471,550.00	5,749,166.00		3,523,903.04	2,225,262.96	61.29
B. Expenditures	5,497,675.00	6,213,278.00		3,659,335.54	2,553,942.46	58.90
C. Subtotal (Revenue LESS Expense)	26,125.00-	464,112.00-		135,432.50-	328,679.50-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	26,125.00-	464,112.00-		135,432.50-	328,679.50-	
F. Fund Balance:						
Beginning Balance (9791)	1,152,269.00	1,527,384.00		1,527,384.14		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,152,269.00	1,527,384.00		1,527,384.14		
G. Calculated Ending Balance	1,126,144.00	1,063,272.00		1,391,951.64		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,126,144.00	1,063,272.00				
Other						

Agenda Item 5.
REPORTS

Subject:

5.3 Director's Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 5.
REPORTS

Subject:

5.4 Northern United - Humboldt Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

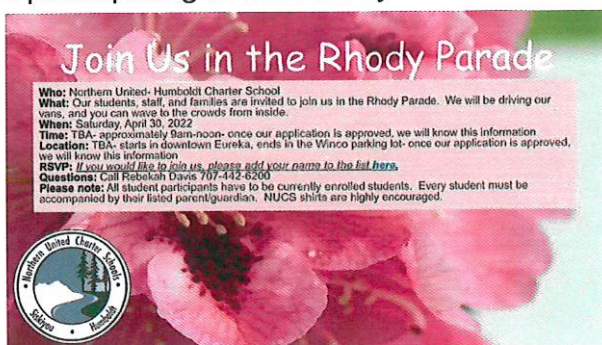
None

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

Humboldt Regional Director Board Report April 2022

What's happening Schoolwide?

- A. Our Teacher Circle on 4-15-22 will cover AVID strategies
- B. We will be participating in the Rhody Parade at the end of April



What's happening at The Branches

- A. Our *Family Ties* newsletter will cover tips for taking the CAASPP
- B. The Branches workshop in April will be a video. Reada will cover CAASPP and why students take it.

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

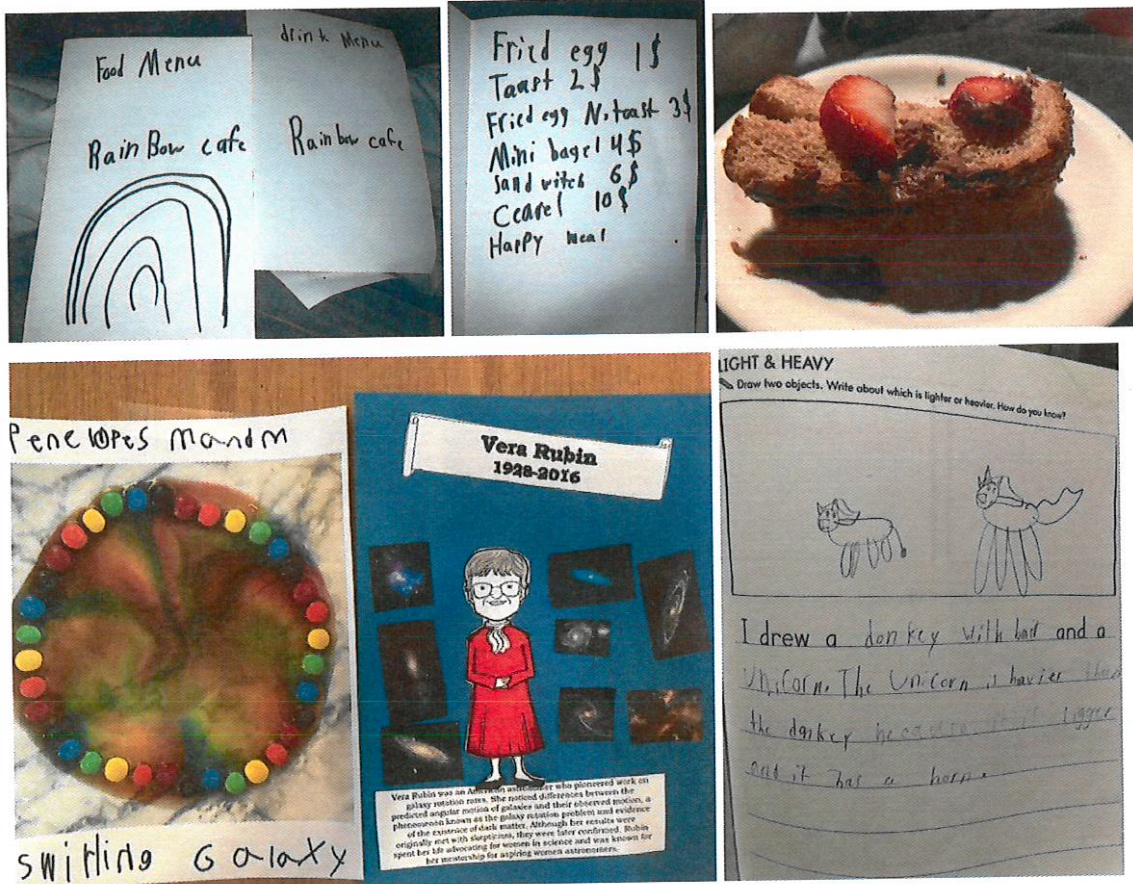
- A. Sara shares some Science Fair projects from Willow Creek Learning Center



B. Trevor's class at CLC did an oil spill clean up challenge



C. Heather shares some photos of a 1st grade math project, Women's History Day Project, and a math assignment response that made her chuckle.



D. Toys for Tots made a very generous donation of books to our school library.



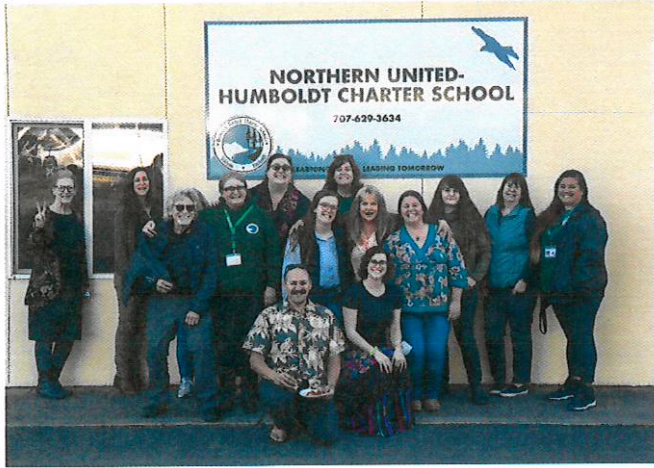
E. Debbi hosted our first Lego Club meeting at the CRC. The students had lots of fun and enjoyed all the Legos!



F. Crystal and Trevor took their classes at CLC to the Redwood Region Logging Conference at Redwood Acres



G. ELC had their Open House. It was well attended by about 60 staff members, families, students, and two NUCS board members.



H. Every year the students at NU-HCS participate in the Godwit Days Student Art contest celebrating the wonderful wild birds in our area.

This year we have several winners.

They are: Ricardo Freitas (5th Grade) with his white tailed kite, Evie Dowd (9th Grade) with her Kingfisher, Matthew Velsaco (10th grade) with his Chestnut Backed Chickadee, and Arien Goode with a Varied Thrush.



I. Cathie Shermer would just like to put in a positive word about how we've greatly appreciated having the health benefits covered and would really appreciate it continuing.

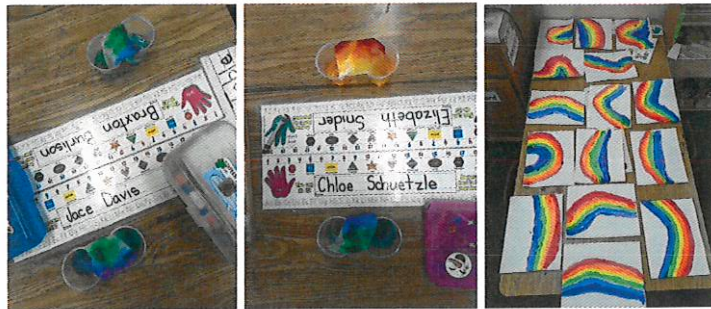
J. Sarah Schaefer's ELC AVID and My Future My Plan Classes have been working with our career and college tech, Brenda Bishop from HCOE, on the 'Basket Project'. This project puts a twist on career paths and career skills. Students look at themselves as a metaphorical basket of what makes them up and who they are. It is from the "Sisters" curriculum created by

local comic book artists Chag Lowry and his wife Rebecca. It uses local Native American storytelling elements to create the curriculum. Our student's projects will be displayed at HCOE starting this Thursday and are available for the public to check out. Students will also have the opportunity to meet Chag Lowry and he will come visit our classes. So exciting!

Amanda Sharp's 8th grade AVID/Get Focused, Stay Focused class at CLC participated in this opportunity too.



K. Becki's K and 1st grade class at CLC learned and read about rainbows. The students made rainbows for STEAM and then painted free form rainbows in art.



L. Rebekah's Middle School Career Exploration class at CLC has had a few awesome visitors this month:

Aaron Gonzalez- digital artist who has worked for Netflix, Google, and Instagram

Lisa Coleman- nurse at St. Joes

Christopher Lyman- guardian of a CLC student, veteran, and member of the National Guard

Liam Burns- local police officer



M. Wendy reports that we had 7 students get Instant Admission to Cal Poly Humboldt.

Agenda Item 5.
REPORTS

Subject:

5.5 Northern United - Siskiyou Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kirk Miller

NU-SCS April 2022 Board Report

Mt Shasta LC

Michelle Andras

At Pine Grove we had a great field trip to Magic Mountain Farm where we learned about the interconnectedness of everything that grows there, including bees, chickens, goats, vegetables and fruit, and got to pet baby goats. We also saw the musical Matilda in Redding. In science we are getting ready to dissect worms. Students are also working on writing opinion papers.

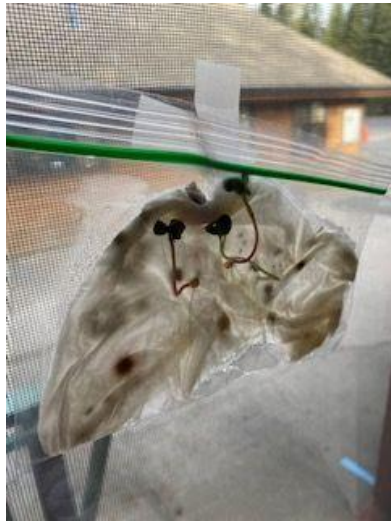


Andrea Marchyok:

This week the Acorns watched their radish seeds grow into little sprouts as they watered and cared for them! We are learning about insects and all their unique features. We started with ants- students wrote and drew *what they know*....then watched some great videos and discussed, wrote and drew *what they learned*.

Please sell COFFEE!! We really appreciate your efforts! Thanks to all the parents that could attend the **Parent Parking Lot Party!** It was super fun.

Also, we have a new Administrative Assistant; **Greta dela Pedraja** , and new Janitor: **Jessica Seiders!** Thank you both for caring for our school! Have a great weekend!



Radishes sprouting!



Daily watering



Writing: what we already know



What we learned: Ant anatomy



Art with the Oak Leaf: Explosion Books



River's Explosion Book!



I included this portrait of a student, they learned about abstract paintings, created one, we took their photos and then included text from answers to questions I asked (ie, My favorite things to eat..., if I had a superhero power it would be..., If I could make the world a better place I would....)

Agenda Item 5.
REPORTS

Subject:
5.6 Board Report

Action Requested:
Information

Previous Staff/Board Action, Background Information and/or Statement of Need:
Each month the Board may give a report related to the governance of the schools.

Fiscal Implications:
None

Contact Person/s: Shari Lovett, Jere Cox

Agenda Item 7.
NEXT BOARD MEETING

Subject:
7.1 Possible Future Agenda Items

Action Requested:
None

Previous Staff/Board Action, Background Information and/or Statement of Need:
Discussion of topics to cover at the next meeting.

Fiscal Implications:
None

Contact Person/s:
Shari Lovett, Jere Cox

Agenda Item 7.
NEXT BOARD MEETING

Subject:

7.2 Next Board Meeting Date: May 12th

Action Requested:

None

Previous Staff/Board Action, Background Information and/or Statement of Need:
The next board meeting is based on the board adopted meeting schedule.

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Jere Cox

8. **ADJOURNMENT**

Yreka Learning Center

Elizabeth Clause

In February, K-1 students participating in Elementary Enrichment got to explore with candy hearts to see if they would sink or float in a variety of liquids. They made predictions, experimented, made observations, and documented their results. Students also did some sponge painting, and made painted hearts. One of the focus areas in March was Dr. Seuss. Students participated in a variety of activities celebrating Dr. Seuss, including reading, rhyming, writing, and math. For a fun art project they made Thing 1 headbands.

Jon Dove

Our student, Kayley Super, who will be graduating as an 11th grader, has been accepted to both UC Davis and UC Santa Barbara. Congratulations Kayley!

School Site Council

Action items on the agenda for March 11, 2022 included:

- Review and approve the school calendar for 2022-23
- Review and approve Consolidated Application for Federal Programs
- Review and approve Parent and Family Engagement Policy
- Review and approve Parent Compact

Information items on the agenda for March 11, 2022 included:

- Review LCAP Mid-Year Report
- Review LCAP Supplement to Annual Update
- Review change in mask rules
- Review WASC VC info
- Review CA School Dashboard Data
- Review Uniform Complaint Policy
- Review School Safety Plan