

**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, Rosemary Kunkler

**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 - \$19,050.10  
Payroll: NU-Humboldt Charter School - \$251,023.16

**Contact Person/s:** Shari Lovett, Tammy Picconi

Checks Dated 03/01/2023 through 03/31/2023

| Check Number | Check Date | Pay to the Order of                              | Fund-Object | Comment                          | Expensed Amount | Check Amount |
|--------------|------------|--|-------------|----------------------------------|-----------------|--------------|
| 3000199000   | 03/23/2023 | CUTTEN COMMUNITY CHURCH                          | 62-5520     | HC23-0018                        | 1,641.65        |              |
| 3000199001   | 03/23/2023 | DAVID L MOONIE & CO LLP                          | 62-5530     | HC23-0018                        | 257.02          | 2,282.48     |
| 3000199002   | 03/23/2023 | EUREKA CITY SCHOOLS BUSINESS AND FISCAL SERVICES | 62-5560     | HC23-0018                        | 383.81          | 3,200.00     |
| 3000199003   | 03/23/2023 | Harmon, Christopher S                            | 62-5822     | 4TH PROG BILL 2021-2022 CONTRACT |                 |              |
| 3000199004   | 03/23/2023 | Jeffares, Amanda                                 | 62-4710     | AUDIT SERV                       | 2,327.50        |              |
| 3000199005   | 03/23/2023 | Kerr, Wendy                                      | 62-5800     | HC23-0700                        | 4,028.00        | 6,355.50     |
| 3000199006   | 03/23/2023 | Lyons-Tinsley, Tomire O                          | 62-5201     | 02/12/2023 ORBE                  | 100.00          | 190.00       |
| 3000199007   | 03/23/2023 | NORTH HUMBOLDT REC & PARK DIST                   | 62-4710     | 03062023 ORBE                    | 90.00           | 506.71       |
| 3000199008   | 03/23/2023 | P G & E  | 62-5201     | JAN 2023 MILEAGE                 | 77.83           |              |
| 3000199009   | 03/23/2023 | Picconi, Tammy L                                 | 62-5201     | 03212023 CAFE                    | 64.19           |              |
| 3000199010   | 03/23/2023 | RECOLOGY HUMBOLDT COUNTY                         | 62-5207     | JAN 2023 MILEAGE                 | 386.25          | 528.27       |
| 3000199011   | 03/23/2023 | Rybeck-Davis, Rebekah E                          | 62-4310     | 03172023 TEL COURSE              |                 | 79.00        |
| 3000199012   | 03/23/2023 | Scharlack, Heather A                             | 62-5800     | 02162023 SUPPLIES                | 2,475.08        | 550.00       |
| 3000199013   | 03/23/2023 | Shermer, Catherine M                             | 62-5520     | HC23-0659                        | 392.50          | 4,437.48     |
| 3000199014   | 03/23/2023 | Sylvia, Jennah L                                 | 62-4351     | HC23-0194                        | 1,569.90        |              |
| 3000199015   | 03/23/2023 | RECOLOGY HUMBOLDT COUNTY                         | 62-5560     | hc23-0195                        |                 | 64.45        |
| 3000199016   | 03/23/2023 | Rybeck-Davis, Rebekah E                          | 62-4351     | 03082023 POST CARDS              | 244.80          | 84.35        |
| 3000199017   | 03/23/2023 | Scharlack, Heather A                             | 62-5201     | 03/06/2023 REFRESH               | 17.03           |              |
| 3000199018   | 03/23/2023 | Shermer, Catherine M                             | 62-5950     | JAN 2023 MILEAGE                 | 38.40           | 55.43        |
| 3000199019   | 03/23/2023 | Sylvia, Jennah L                                 | 62-5800     | POSTAGE                          | 120.00          |              |
| 3000199020   | 03/23/2023 | Sylvia, Jennah L                                 | 62-5201     | 02/28/2023 REFEREE               | 90.00           | 210.00       |
| 3000199021   | 03/23/2023 | Sylvia, Jennah L                                 | 62-5201     | 02/6/23 REFEREE                  | 127.75          |              |
| 3000199022   | 03/23/2023 | Sylvia, Jennah L                                 | 62-5201     | DEC 2022 MILEAGE                 | 133.88          | 261.63       |
| 3000199023   | 03/23/2023 | Sylvia, Jennah L                                 | 62-5201     | JAN 2023 MILEAGE                 | 15              | 19,050.10    |

| Fund Summary           |                        |             |                 |
|------------------------|------------------------|-------------|-----------------|
| Fund                   | Description            | Check Count | Expensed Amount |
| 62                     | CHARTER SCHOOLS ENTERI | 15          | 19,050.10       |
| Total Number of Checks |                        | 15          | 19,050.10       |

Checks Dated 03/01/2023 through 03/31/2023

Board Meeting Date 4/5/2023

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount  | Check Amount |
|--------------|------------|---------------------|-------------|---------|------------------|--------------|
|              |            |                     | 15          |         | 19,050.10        |              |
|              |            |                     |             |         |                  | .00          |
|              |            |                     |             |         | <u>19,050.10</u> |              |

Total Number of Checks  
 Less Unpaid Sales Tax Liability  
 Net (Check Amount)

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.

| EARNINGS by Earnings Code | Income            | Adjustments   |
|---------------------------|-------------------|---------------|
| No Gross Pay              |                   | 254.00        |
| Regular                   | 251,023.16        |               |
| <b>TOTAL</b>              | <b>251,023.16</b> | <b>254.00</b> |

| TAXES               | Employee         | Employer         | Total            | Subject Grosses |
|---------------------|------------------|------------------|------------------|-----------------|
| Federal Withholding | 15,396.45        |                  | 15,396.45        | 231,039.24      |
| State Withholding   | 5,431.84         |                  | 5,431.84         | 231,039.24      |
| Social Security     | 4,795.23         | 4,795.23         | 9,590.46         | 77,342.20       |
| Medicare            | 3,628.53         | 3,628.53         | 7,257.06         | 250,240.54      |
| SUI                 | 1,251.27         |                  | 1,251.27         | 250,240.54      |
| Workers' Comp       | 1,701.63         | 1,701.63         | 1,701.63         | 250,240.54      |
| <b>SUBTOTAL</b>     | <b>29,252.05</b> | <b>11,376.66</b> | <b>40,628.71</b> |                 |

| EARNINGS by Group | Income            | Adjustments   |
|-------------------|-------------------|---------------|
| Base Pay          | 216,649.17        |               |
| Docks             | 546.00            |               |
| Extra Duty        | 29,767.99         |               |
| Gross Pay Adj     |                   | 245.00        |
| Miscellaneous     |                   | 9.00          |
| Stipends          | 5,152.00          |               |
| <b>TOTAL</b>      | <b>251,023.16</b> | <b>254.00</b> |

| REDUCTIONS           | Employee         | Employer         | Total            | Subject Grosses |
|----------------------|------------------|------------------|------------------|-----------------|
| PERS                 | 2,743.03         | 9,941.53         | 12,684.56        | 39,186.14       |
| PERS / 62            | 1,813.16         | 5,750.00         | 7,563.16         | 22,664.58       |
| STRS / 60            | 11,155.91        | 20,788.05        | 31,943.96        | 108,837.82      |
| STRS / 62            | 5,612.67         | 10,504.82        | 16,117.49        | 54,998.98       |
| STRS Other           | 2,423.47         |                  | 2,423.47         |                 |
| Tax Sheltered Annuit | 300.00           |                  | 300.00           |                 |
| Supplemental Insuran | 782.62           |                  | 782.62           |                 |
| <b>SUBTOTAL</b>      | <b>19,983.92</b> | <b>46,984.40</b> | <b>66,968.32</b> |                 |

| EARNINGS     | Person Type | Female Employees  |
|--------------|-------------|-------------------|
| Certificated | 36          | 150,646.60        |
| Classified   | 28          | 60,820.00         |
| <b>TOTAL</b> | <b>64</b>   | <b>211,466.60</b> |

| DEDUCTIONS           | Employee         | Employer          | Total             | Subject Grosses |
|----------------------|------------------|-------------------|-------------------|-----------------|
| Health & Welfare     | 2,946.11         | 66,626.70         | 69,572.81         |                 |
| District Repay       | 75.42            |                   | 75.42             |                 |
| Supplemental Insuran | 338.00           |                   | 338.00            |                 |
| Summer Savings       | 9,860.60         |                   | 9,860.60          | 59,163.50       |
| <b>SUBTOTAL</b>      | <b>13,220.13</b> | <b>66,626.70</b>  | <b>79,846.83</b>  |                 |
| <b>TOTALS</b>        | <b>62,456.10</b> | <b>124,987.76</b> | <b>187,443.86</b> |                 |

Vendor Summary for Pay Date 03/31/2023

- Reissued
- Cancel Checks
- Void ACH

*shh*

BALANCING DATA

NET

|                    |            |            |               |  |
|--------------------|------------|------------|---------------|--|
| Gross Earnings     | 251,023.16 | 188,567.06 | Net Pay       |  |
| District Liability | 124,987.76 | 62,456.10  | Deductions    |  |
|                    | 376,010.92 | 124,987.76 | Contributions |  |
|                    |            | 376,010.92 |               |  |

|                 |                   |           |
|-----------------|-------------------|-----------|
| Direct Deposits | 150,220.66        | 48        |
| Checks          | 38,346.40         | 23        |
| Partial Net ACH |                   |           |
| Negative Net    |                   |           |
| Check Holds     |                   |           |
| Zero Net        |                   |           |
| <b>TOTAL</b>    | <b>188,567.06</b> | <b>71</b> |

**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 (0307, 0321)

**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 - \$60,847.58

Payroll: NU-Siskiyou Charter School - \$74,096.51

**Contact Person/s:** Shari Lovett, Tammy Picconi

**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 | 8913.28        |               |
|        | 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 Rust* Date: 3/6/23

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 03/09/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
BATCH: 0307 2223 NUSCS BATCH 0307  
FUND : 62 CHARACTER SCH. ENTERPRISE FUND

| WARRANT  | VENDOR/ADDR | REQ# | REFERENCE                      | LN | FD                                 | RESC | Y | OBJT | GOAL | FUNC | SCH | LOCAL | DEPOSIT TYPE  | ABA NUM | ACCOUNT NUM | DESCRIPTION                   | AMOUNT     |
|----------|-------------|------|--------------------------------|----|------------------------------------|------|---|------|------|------|-----|-------|---------------|---------|-------------|-------------------------------|------------|
| 00622693 | 000151/     |      | ALISCO                         |    |                                    |      |   |      |      |      |     |       |               |         |             |                               |            |
|          |             |      |                                | 1. | 62-3212-0-5500-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2166783          | 26.19      |
|          |             |      |                                | 1. | 62-3212-0-5500-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2165698          | 39.77      |
|          |             |      |                                | 1. | 62-3212-0-5500-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2166778          | 35.76      |
|          |             |      |                                | 1. | 62-3212-0-5500-0000-8100-000-00000 |      |   |      |      |      |     |       | WARRANT TOTAL |         |             | INVOICE# LMED2168150          | 39.77      |
|          |             |      |                                |    |                                    |      |   |      |      |      |     |       |               |         |             |                               | \$141.49   |
| 00622694 | 000244/     |      | AMAZON CAPITAL SERVICES        |    |                                    |      |   |      |      |      |     |       |               |         |             |                               |            |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1RQX-RWRL-6N6C       | 370.07     |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1XW9-PDPK-FXLY       | 63.48      |
|          |             |      |                                | 1. | 62-6762-0-4200-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1LFK-6QOJ-J7DR       | 291.14     |
|          |             |      |                                | 1. | 62-6762-0-4200-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1HMD-RIL6-13M3       | 225.54     |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1DD3-QNQL-JFDQ       | 29.99      |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 139V-LNHY-DLJW       | 65.83      |
|          |             |      |                                | 2. | 62-0000-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1PWD-37JY-GEJ6       | 88.00      |
|          |             |      |                                | 1. | 62-3212-0-4300-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1PWD-37JY-GEJ6       | 209.73     |
|          |             |      |                                | 1. | 62-3213-0-4300-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1NMR-3RX1-DWHH       | 408.39     |
|          |             |      |                                | 1. | 62-3212-0-4100-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 1LWX-KHTH-4GIV       | 77.43      |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       | WARRANT TOTAL |         |             | INVOICE# 1MTR-WV4H-P3AC       | 28.00      |
|          |             |      |                                |    |                                    |      |   |      |      |      |     |       |               |         |             |                               | \$1,857.60 |
| 00622695 | 000074/     |      | AMERICAN FAMILY LIFE INSURANCE |    |                                    |      |   |      |      |      |     |       |               |         |             |                               |            |
|          |             |      |                                | 1. | 62-0000-0-9514-0000-0000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 841640               | 541.38     |
|          |             |      |                                |    |                                    |      |   |      |      |      |     |       |               |         |             |                               | \$541.38   |
| 00622696 | 000152/     |      | BAY ALARM COMPANY              |    |                                    |      |   |      |      |      |     |       |               |         |             |                               |            |
|          |             |      |                                | 1. | 62-0000-0-5500-0000-8100-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 20371755 03/01-06/01 | 561.00     |
|          |             |      |                                |    |                                    |      |   |      |      |      |     |       |               |         |             |                               | \$561.00   |
| 00622697 | 000065/     |      | BLICK ART MATERIALS            |    |                                    |      |   |      |      |      |     |       |               |         |             |                               |            |
|          |             |      |                                | 1. | 62-3212-0-4300-1110-1000-000-00000 |      |   |      |      |      |     |       |               |         |             | INVOICE# 333080               | 536.39     |



SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 03/09/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0307 2223 NUSCS BATCH 0307  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

| WARRANT      | VENDOR/ADDR | REQ# | NAME (REMIT)               | REFERENCE | IN                                  | FD | RESC | Y | OBJT | FUNC | SCH | LOCAL | ABA NUM | ACCOUNT NUM | DESCRIPTION             | AMOUNT      |
|--------------|-------------|------|----------------------------|-----------|-------------------------------------|----|------|---|------|------|-----|-------|---------|-------------|-------------------------|-------------|
| 00622706     | 000014/     |      | SHASTA VALLEY PEST CONTROL |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230029                  | 1.        | 62-0000-0-5500-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 2/22/23-5      | 40.00       |
|              |             |      |                            | 1.        | 62-0000-0-5500-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 2/22/23-10     | 40.00       |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$80.00     |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
| 00622707     | 000166/     |      | SISKIYOU DISTRIBUTING      |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230200                  | 1.        | 62-5310-0-4700-0000-3700-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 426146         | 22.00       |
|              |             |      |                            | 1.        | 62-5310-0-4700-0000-3700-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 426395A        | 22.00       |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$44.00     |
| 00622708     | 000060/     |      | SISKIYOU FIRE EQUIPMENT    |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230032                  | 1.        | 62-0000-0-5800-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 20614          | 174.00      |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$174.00    |
| 00622709     | 000005/     |      | SISKIYOU TELEPHONE COMPANY |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230034                  | 1.        | 62-0000-0-5922-1110-1000-000-000000 |    |      |   |      |      |     |       |         |             | MARCH 2023              | 49.95       |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$49.95     |
| 00622710     | 000052/     |      | STAPLES ADVANTAGE          |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230232                  | 2.        | 62-0000-0-4300-0000-2700-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 3530934459     | 19.45       |
|              |             |      |                            | 1.        | 62-3212-0-4300-1110-1000-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 3530934459     | 40.72       |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$60.17     |
| 00622711     | 000189/     |      | WALLACE ENTERPRISE         |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230037                  | 2.        | 62-0000-0-5800-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 1967           | 460.00      |
|              |             |      |                            | 1.        | 62-0000-0-5800-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 1967           | 220.00      |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$680.00    |
| 00622712     | 000016/     |      | YREKA TRANSFER LLC         |           |                                     |    |      |   |      |      |     |       |         |             |                         |             |
|              |             |      | PO-230039                  | 2.        | 62-0000-0-5550-0000-8100-000-000000 |    |      |   |      |      |     |       |         |             | INVOICE# 671218         | 36.75       |
|              |             |      |                            |           |                                     |    |      |   |      |      |     |       |         |             |                         | \$36.75     |
| *** FUND     | TOTALS ***  |      | TOTAL NUMBER OF CHECKS:    |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF CHECKS: | \$8,913.28* |
|              |             |      | TOTAL ACH GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF ACH:    | \$4.00*     |
|              |             |      | TOTAL EFT GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF EFT:    | \$4.00*     |
|              |             |      | TOTAL PAYMENTS:            |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT:           | \$8,913.28* |
| *** BATCH    | TOTALS ***  |      | TOTAL NUMBER OF CHECKS:    |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF CHECKS: | \$8,913.28* |
|              |             |      | TOTAL ACH GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF ACH:    | \$4.00*     |
|              |             |      | TOTAL EFT GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF EFT:    | \$4.00*     |
|              |             |      | TOTAL PAYMENTS:            |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT:           | \$8,913.28* |
| *** DISTRICT | TOTALS ***  |      | TOTAL NUMBER OF CHECKS:    |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF CHECKS: | \$8,913.28* |
|              |             |      | TOTAL ACH GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF ACH:    | \$4.00*     |
|              |             |      | TOTAL EFT GENERATED:       |           |                                     |    |      |   |      |      |     |       |         |             | TOTAL AMOUNT OF EFT:    | \$4.00*     |

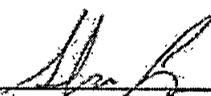
**SISKIYOU COUNTY OFFICE OF EDUCATION  
REQUEST FOR WARRANT PROCESSING**

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0321

| 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 0321 | 51934.30       |               |
|        | Batch Total  |                |               |

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

Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_ Trustee \_\_\_\_\_  
 Trustee \_\_\_\_\_

District Superintendent/Administrator:  Date: 3/17/23

Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

*For Siskiyou County Office of Education Use Only*

Audited By: \_\_\_\_\_ Audited Date: \_\_\_\_\_

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
HATCH: 0321 2223 NUSCS HATCH 0321  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

| WARRANT  | VENDOR/ADDR | REQ#                   | REFERENCE                          | LN                                 | FD | RESC | Y | OBJT | GOAL | FUNC | SCH | LOCAL | DEPOSIT TYPE  | ABA NUM | ACCOUNT NUM | DESCRIPTION                    | AMOUNT     |  |
|----------|-------------|------------------------|------------------------------------|------------------------------------|----|------|---|------|------|------|-----|-------|---------------|---------|-------------|--------------------------------|------------|--|
| 00623757 | 000151/     | ALSCO                  |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                |            |  |
|          | PO-230004   |                        | 1.                                 | 62-3212-0-5500-0000-8100-000-00000 |    |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2169224           | 26.58      |  |
|          |             |                        | 1.                                 | 62-3212-0-5500-0000-8100-000-00000 |    |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2169218           | 35.76      |  |
|          |             |                        | 1.                                 | 62-3212-0-5500-0000-8100-000-00000 |    |      |   |      |      |      |     |       |               |         |             | INVOICE# LMED2171693           | 26.19      |  |
|          |             |                        | 1.                                 | 62-3212-0-5500-0000-8100-000-00000 |    |      |   |      |      |      |     |       | WARRANT TOTAL |         |             | INVOICE# LMED2171688           | 35.76      |  |
|          |             |                        |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                | \$124.29   |  |
| 00623758 | 000049/     | MITCH BLOCK            |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                |            |  |
|          | PV-230042   |                        | 62-6500-0-5200-5760-1190-000-00000 |                                    |    |      |   |      |      |      |     |       |               |         |             | 497.2 MILES NUSCS ASSESSMENT   | 325.67     |  |
|          |             |                        |                                    |                                    |    |      |   |      |      |      |     |       | WARRANT TOTAL |         |             |                                | \$325.67   |  |
| 00623759 | 000002/     | BOB STONE              |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                |            |  |
|          | PO-230000   |                        | 1.                                 | 62-0000-0-5612-0000-8700-000-00000 |    |      |   |      |      |      |     |       |               |         |             | MAY 2023 RENT                  | 3,150.00   |  |
|          |             |                        |                                    |                                    |    |      |   |      |      |      |     |       | WARRANT TOTAL |         |             |                                | \$3,150.00 |  |
| 00623760 | 000284/     | BRAINTRUST TUTORS INC  |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                |            |  |
|          | PO-230243   |                        | 1.                                 | 62-0001-0-5800-1110-1000-000-00000 |    |      |   |      |      |      |     |       |               |         |             | INVOICE# NUSCS01               | 9,750.00   |  |
|          |             |                        |                                    |                                    |    |      |   |      |      |      |     |       | WARRANT TOTAL |         |             |                                | \$9,750.00 |  |
| 00623761 | 000004/     | CAL-ORE COMMUNICATIONS |                                    |                                    |    |      |   |      |      |      |     |       |               |         |             |                                |            |  |
|          | PO-230008   |                        | 2.                                 | 62-0000-0-5922-0000-2700-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379 CFT CREDIT | 8.32-      |  |
|          |             |                        | 2.                                 | 62-0000-0-5922-0000-2700-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379            | 83.16      |  |
|          |             |                        | 3.                                 | 62-0000-0-5922-0000-7200-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379            | 35.64      |  |
|          |             |                        | 3.                                 | 62-0000-0-5922-0000-7200-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379 CFT CREDIT | 3.56-      |  |
|          |             |                        | 1.                                 | 62-0000-0-5922-1110-1000-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379 CFT CREDIT | 27.72-     |  |
|          |             |                        | 1.                                 | 62-0000-0-5922-1110-1000-000-00000 |    |      |   |      |      |      |     |       |               |         |             | ACCOUNT# 0324005379            | 277.20     |  |
|          | PV-230039   |                        | 62-0000-0-5600-0000-8100-000-00000 |                                    |    |      |   |      |      |      |     |       |               |         |             | ROUTER LEASE                   | 5.00       |  |
|          |             |                        | 62-0000-0-8699-0000-2700-000-00000 |                                    |    |      |   |      |      |      |     |       |               |         |             | ERATE CREDIT                   | 66.53-     |  |
|          |             |                        | 62-0000-0-8699-0000-7200-000-00000 |                                    |    |      |   |      |      |      |     |       |               |         |             | ERATE CREDIT                   | 28.51-     |  |
|          |             |                        | 62-0000-0-8699-1110-1000-000-00000 |                                    |    |      |   |      |      |      |     |       |               |         |             | ERATE CREDIT                   | 221.76-    |  |





SISKIYOU COUNTY OFFICE OF EDUCATION  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 03/29/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU  
 BATCH: 0321 2223 NUSCS BATCH 0321  
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

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

1. 62-5310-0-4700-0000-3700-000-00000 INVOICE# 426642 22.00  
 WARRANT TOTAL \$44.00

00623778 000003/ WENDY JAMES  
 PO-230003 1. 62-0000-0-5612-0000-8700-000-00000 MAY RENT 2023 2,650.00  
 WARRANT TOTAL \$2,650.00

\*\*\* FUND TOTALS \*\*\*  
 TOTAL NUMBER OF CHECKS: 22 TOTAL AMOUNT OF CHECKS: \$51,934.30\*  
 TOTAL ACH GENERATED: 0 TOTAL AMOUNT OF ACH: \$ .00\*  
 TOTAL EFT GENERATED: 0 TOTAL AMOUNT OF EFT: \$ .00\*  
 TOTAL PAYMENTS: 22 TOTAL AMOUNT: \$51,934.30\*

\*\*\* BATCH TOTALS \*\*\*  
 TOTAL NUMBER OF CHECKS: 22 TOTAL AMOUNT OF CHECKS: \$51,934.30\*  
 TOTAL ACH GENERATED: 0 TOTAL AMOUNT OF ACH: \$ .00\*  
 TOTAL EFT GENERATED: 0 TOTAL AMOUNT OF EFT: \$ .00\*  
 TOTAL PAYMENTS: 22 TOTAL AMOUNT: \$51,934.30\*

\*\*\* DISTRICT TOTALS \*\*\*  
 TOTAL NUMBER OF CHECKS: 22 TOTAL AMOUNT OF CHECKS: \$51,934.30\*  
 TOTAL ACH GENERATED: 0 TOTAL AMOUNT OF ACH: \$ .00\*  
 TOTAL EFT GENERATED: 0 TOTAL AMOUNT OF EFT: \$ .00\*  
 TOTAL PAYMENTS: 22 TOTAL AMOUNT: \$51,934.30\*

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

|                    |    |                                  |   |
|--------------------|----|----------------------------------|---|
| RECEIVING WARRANTS | 9  | GETTING PAID FIRST TIME          | 0 |
| APD TO CU          | 0  | TERMINATED GETTING PAID          | 0 |
| APD TO CHECKING    | 12 | STARTING APD CHECKING NEXT MONTH | 0 |
| APD TO SAVINGS     | 0  | STARTING APD SAVINGS NEXT MONTH  | 0 |
|                    |    | 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 58,836.01      | NML 14,883.50      | NML 14,883.50      | NML 14,883.50          | NML 73,719.51      |
| ADJ 0.00           | ADJ 0.00           | ADJ 0.00           | ADJ 0.00               | ADJ 0.00           |
| ADJ NML 58,836.01* | ADJ NML 14,883.50* | ADJ NML 14,883.50* | ADJ NML 14,883.50*     | ADJ NML 73,719.51* |
| STIP 377.00        | STIP 0.00          | STIP 0.00          | STIP 0.00              | STIP 377.00        |
| TOTAL OT 0.00*     | TOTAL OT 0.00*     | TOTAL OT 0.00*     | TOTAL OT 0.00*         | TOTAL OT 0.00*     |
| NON-NML 377.00*    | NON-NML 0.00*      | NON-NML 0.00*      | NON-NML 0.00*          | NON-NML 377.00*    |
| TOTAL 59,213.01**  | TOTAL 14,883.50**  | TOTAL 14,883.50**  | TOTAL 14,883.50**      | TOTAL 74,096.51**  |

TOTAL NUMBER HOURS WORKED: 561.00 TOTAL NUMBER DAYS WORKED: 0.00

|                 |                 |                       |                     |                      |                     |                     |               |
|-----------------|-----------------|-----------------------|---------------------|----------------------|---------------------|---------------------|---------------|
| GROSS           | FED IMP GROSS   | NTX GROSS             | TSA                 | RET-TS               | FED TAX GROSS       | FIT                 | AFIT          |
| 74,096.51       | 0.00            | 1,477.12              | 0.00                | 6,854.43             | 65,764.96           | 3,631.79            | 175.00        |
| SIT 1,073.40    | ASIT 0.00       | OASDI GROSS 26,148.90 | OASDI 1,621.23      | MEDI GROSS 72,619.39 | MEDICARE 1,052.99   | DEF-MEDI GROSS 0.00 | DEF-MEDI 0.00 |
| SURV-BEN 0.00   | SDI 0.00        | EIC 0.00              | STRS SUBJ 52,112.54 | STRS 5,334.54        | PERS SUBJ 19,595.50 | PERS 1,519.89       | DED 1,662.27  |
| NET 58,025.40   | ADJ (+) 0.00    | ADJ (-) 0.00          | OASDI EMPR 0.00     | MEDI EMPR 0.00       | STRS EMPR 0.00      | PERS EMPR 0.00      |               |
| STATE IMP GROSS | STATE TAX GROSS | STRS (C)              | STRS (P)            | STRS (O)             | PERS (C)            | PERS (P)            | PERS (O)      |
| 0.00            | 65,764.96       | 3,744.08              | 1,550.46            | 0.00                 | 334.25              | 1,185.64            | 0.00          |
| STRS/SUBJ (C)   | STRS/SUBJ (P)   | STRS/SUBJ (O)         | STRS/SUBJ (C)       | PERS/SUBJ (P)        | PERS/SUBJ (O)       | STRS/SUBJ DBS       | STRS DBS      |
| 36,527.54       | 15,585.00       | 0.00                  | 4,775.00            | 14,820.50            | 0.00                | 0.00                | 0.00          |

**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

March 8, 2023

**Members:** Rosemary Kunkler, Bianca Garza, Melissa Johnson and Aime Snider

**Absent:** Jere Cox

**Staff:** Shari Lovett, Rebekah Davis, Kirk Miller, Tammy Picconi, Sara Thompson, Jen Rand, Dawn Fryling, Trevor Kerr for 25 minutes, Julia Anderson arrived at 5:02

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:37pm.
  - 1.1 **Pledge of Allegiance**
  - 1.2 **Adopt the Agenda:** A motion to adopt the agenda as posted was made by Bianca Garza and seconded by Melissa Johnson. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 2.0 **PRESENTATIONS:**
  - 2.1 Katelynn Gomes-grade 5 and Peyton Salters grade 4 gave a presentation on Influential Black Americans for Black History Month.
- 3.0 **CONSENT AGENDA:**
  - 3.1 **Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School**
  - 3.2 **Consideration of Approval of Warrants and Payroll for Northern United-Siskiyou Charter School (0209, 0223)**
  - 3.3 **Consideration of Approval of Minutes for the February 8, 2023 Board Meeting**
  - 3.4 **Consideration of Resignations, Hires, Leaves, and Change of Assignments**  
A motion to approve the consent agenda was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 4.0 **PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA:** There were no comments.
- 5.0 **ACTION ITEMS TO BE CONSIDERED:**
  - 5.1 **Adopt the Second Interim Budget for Northern United-Humboldt Charter School:** Tammy Picconi presented the second interim budget to the board. Motion to adopt the second interim budget as positive for Northern United-Humboldt Charter School was made by Bianca Garza and seconded by Melissa Johnson. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
  - 5.2 **Adopt the Second Interim Budget and Budget Resolution for Northern United-Siskiyou Charter School:** Tammy Picconi presented the second interim budget to the board. Motion to adopt the second interim budget with budget

resolution as positive for Northern United-Siskiyou Charter School was made by Melissa Johnson and seconded by Bianca Garza. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.

- 5.3 **Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2021-2022 for Northern United-Siskiyou Charter School:** Shari Lovett explained the auditor's report. A motion to approve the financial statements with the independent auditor's report for Northern United-Siskiyou Charter School was made by Bianca Garza and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 5.4 **Approval of AVID Overnight Field Trip:** Shari Lovett explained the details of the field trip. A motion to approve the AVID overnight field trip was made by Aime Snider and seconded by Bianca Garza. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 5.5 **Approval of the 2023-2024 Calendar for Northern United-Humboldt Charter School:** A motion to approve the 2023-2024 calendar for Northern United-Humboldt Charter School was made by Bianca Garza and seconded by Melissa Johnson. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 5.6 **Approval of the 2023-2024 Calendar for Northern United-Siskiyou Charter School:** A motion to approve the 2023-2024 calendar for Northern United-Siskiyou Charter School was made by Melissa Johnson and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Bianca Garza-Aye, Melissa Johnson-Aye and Rosemary Kunkler-Aye. Motion carries.
- 6.0 **DISCUSSION ITEMS:**
  - 6.1 **Discussion of Onboarding/Off boarding Protocol for the Northern United Charter Schools' Board Handbook:** A discussion was held on the protocols for on boarding and off boarding of board members.
- 7.0 **REPORTS:**
  - 7.1 **Enrollment and Attendance Report:** In packet
  - 7.2 **Financial Report for Northern United-Humboldt and Northern United-Siskiyou Charter Schools:**
  - 7.3 **Directors Report:** Shari Lovett reported on the following topics: Presentation to HCOE, Form 700 reminder, new auditor search, ethnic studies conference
  - 7.4 **Northern United-Humboldt Charter School:** In packet
  - 7.5 **Northern United-Siskiyou Charter School:** In packet
  - 7.6 **Board Report:**

Bianca Garza spoke of how quickly Northern United-Siskiyou Charter School responded to the snowstorm.

Aime Snider had no report.

**Melissa Johnson** spoke on attending the bingo fundraiser and that it was fun and there was a lot of school support.

**Rosemary Kunkler** spoke on attending the Eureka Learning Center's open house and that there was a good turn out with a lot of students there to help.

**8.0 NEXT BOARD MEETING:**

**8.1 Possible Agenda Items:** Arts plans for both schools, Off boarding protocol, Northern United-Humboldt Charter Schools' audit, report on board goals, Onboarding/Offboarding Protocol, closed session

**8.2 Next Board Meeting:** Then next board meeting is April 5<sup>th</sup>, 2023 at 4pm.

**9.0 ADJOURNMENT:** Rosemary Kunkler adjourned the meeting at 5:55pm.

**Agenda Item 2.**

**CONSENT AGENDA**

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**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: 3/31/2023

### Resignations

| Name          | Date      | Location               | Comments               |
|---------------|-----------|------------------------|------------------------|
| Diana Diyarza | 3/24/2023 | Arcata Learning Center | Resigning her position |
|               |           |                        |                        |
|               |           |                        |                        |
|               |           |                        |                        |
|               |           |                        |                        |
|               |           |                        |                        |
|               |           |                        |                        |
|               |           |                        |                        |

### HIRES

| Name            | Date      | Location        | Comments                 |
|-----------------|-----------|-----------------|--------------------------|
| Evelyn Tupua    | 3/21/2023 | Business Office | AP Technician            |
| Meghan Wright   | 3/17/2023 | Special Ed      | Intervention Coordinator |
| Melody Hayhurst | Pending   | Business Office | Registrar/Office Tech    |
|                 |           |                 |                          |
|                 |           |                 |                          |
|                 |           |                 |                          |
|                 |           |                 |                          |
|                 |           |                 |                          |

### Leaves

| Name           | Date      | Location        | Comments        |
|----------------|-----------|-----------------|-----------------|
| April Waterman | 3/14/2023 | Business Office | Medical Leave   |
| Cheryl Tunzini | 1/3/2023  | Special Ed-CLC  | Medical Leave   |
| Stella Mantova | 3/6/2023  | Cutten IST      | Maternity Leave |
|                |           |                 |                 |

### 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-SCS

**Action Requested:**

Approval

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

NU-SCS reports any complaints regarding the provision of textbooks and instructional materials, teacher vacancy or mis-assignment, and/or facilities conditions. The Board approves these reports each quarter. No complaints were received in the last quarter.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United Charter Schools

*Learning Today, Leading Tomorrow*

nucharters.org

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

## Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Northern United – Siskiyou Charter School

Person completing this form: Shari Lovett Title: School Director

Quarterly Report Submission Date:  January 2023  
(check one)  April 2023  
 July 2023  
 October 2023

Date for information to be reported publicly at governing board meeting: April 5, 2023

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 or Misassignment      | 0                     |            |              |
| Facilities Conditions                 | 0                     |            |              |
| <b>TOTALS</b>                         | 0                     |            |              |

Shari Lovett

Print Name of District Superintendent

Signature of District Superintendent

**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 NUCS Board Member Resignation

**Action Requested:**

Approval

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

NUCS Board Member, Bianca Garza, submitted her letter of resignation, effective immediately. See attached.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rosemary Kunkler

Bianca A. Garza  
561 Oregon St.  
Weed, CA 96094

March 27, 2023

Rosemary Kunkler, Board President  
CC: Shari Lovett, School Director  
Northern United Charter School  
2120 Campton Rd. Suite H  
Eureka, CA 95503

Dear Northern United Charter School Board Chairperson, Rosemary Kunkler,

I am grateful for the time I've spent as a Board Member and Vice-Chair and now my time has come to resign. I am resigning effective immediately.

This not an easy decision as I thoroughly enjoy this role, but it is necessary for me at this juncture in my life.

The Board has accomplished so much together, not least of which was guiding our school community through a pandemic. I am thankful for this nearly five year experience and know that I will glean from it for many years to come.

I know that you and the Board will continue to do great things and lead the district in the best possible way for the students and the whole school community

Sincerely,



Bianca A. Garza

Bianca A. Garza

**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, Rosemary Kunkler

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.1 Approval of Art, Music and Instructional Materials Discretionary Block Grant for NU-HCS

**Action Requested:**

Approval

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

The Art, Music and Instructional Funds Discretionary Block Grant is a one time grant that can be used for specific purposes, including instructional materials, professional development, increases in health care, culturally appropriate books and Covid supplies. Schools must adopt a plan prior to spending the funds. See attached plan.

**Fiscal Implications:**

\$139,201

**Contact Person/s:** Shari Lovett, Tammy Picconi

## Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan

|                       |   |
|-----------------------|---|
| <b>LEA Name:</b>      | Northern United - Humboldt Charter School |
| <b>Contact Name:</b>  | Shari Lovett                              |
| <b>Email Address:</b> | slovett@nuarters.org                      |
| <b>Phone Number:</b>  | 707-445-2660                              |

|   |           |
|---|-----------|
| <b>Total Amount of funds received by the LEA:</b> | \$139,201 |
|---|-----------|

|  |                     |
|--|---------------------|
| <b>Date of adoption at a public meeting:</b> | 04/12/2023 04:00 pm |
|--|---------------------|

AB 181 Sec. 134

AB 185 Sec. 56

(a) For the 2022–23 fiscal year, the sum of three billion five hundred sixty million eight hundred eighty-five thousand dollars (\$3,560,885,000) is hereby appropriated from the General Fund to the State Department of Education to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, for allocation to county offices of education, school districts, charter schools, and the state special schools to:

(1) Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:

- (A) Visual and performing arts.
- (B) World languages.
- (C) Mathematics.
- (D) Science, including environmental literacy.
- (E) English language arts, including early literacy.
- (F) Ethnic studies.
- (G) Financial literacy, including the content specified in Section 51284.5 of the Education Code.
- (H) Media literacy.
- (I) Computer science.
- (J) History-social science.

| Planned Activity                              | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Purchase subject area instructional materials | 5,000               | 20,000              | 20,000              | 11,701              | 56,701.00                         |
| <b>Subtotal</b>                               | <b>5,000.00</b>     | <b>20,000.00</b>    | <b>20,000.00</b>    | <b>11,701.00</b>    | <b>56,701.00</b>                  |

(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.

| Planned Activity                                | Budgeted 2022-23 | Budgeted 2023-24 | Budgeted 2024-25 | Budgeted 2025-26 | Total Budgeted per Activity |
|---|------------------|------------------|------------------|------------------|-----------------------------|
| Purchase instructional materials related to SEL |                  | 5,000            |                  |                  | 5,000.00                    |
| Offer professional development related to SEL   |                  | 3,000            | 2,000            | 1,000            | 6,000.00                    |
| <b>Subtotal</b>                                 |                  | <b>8,000.00</b>  | <b>2,000.00</b>  | <b>1,000.00</b>  | <b>11,000.00</b>            |

(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

| Planned Activity                 | Budgeted 2022-23 | Budgeted 2023-24 | Budgeted 2024-25 | Budgeted 2025-26 | Total Budgeted per Activity |
|----------------------------------|------------------|------------------|------------------|------------------|-----------------------------|
| Purchase diverse book collection |                  | 2000             | 2000             | 2000             | 6,000.00                    |
| <b>Subtotal</b>                  |                  | <b>2,000.00</b>  | <b>2,000.00</b>  | <b>2,000.00</b>  | <b>6,000.00</b>             |

(4) Operational costs, including but not limited, to retirement and health care cost increases.

| Planned Activity                     | Budgeted 2022-23 | Budgeted 2023-24 | Budgeted 2024-25 | Budgeted 2025-26 | Total Budgeted per Activity |
|--------------------------------------|------------------|------------------|------------------|------------------|-----------------------------|
| Increase in cost of medical benefits |                  | \$65,500         |                  |                  | 65,500.00                   |
| <b>Subtotal</b>                      |                  | <b>65,500.00</b> |                  |                  | <b>65,500.00</b>            |

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

| Planned Activity | Budgeted 2022-23 | Budgeted 2023-24 | Budgeted 2024-25 | Budgeted 2025-26 | Total Budgeted per Activity |
|------------------|------------------|------------------|------------------|------------------|-----------------------------|
| <b>Subtotal</b>  |                  |                  |                  |                  |                             |

(6)

| Planned Activity | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| <b>Subtotal</b>  |                     |                     |                     |                     |                                   |

**Summary of Expenditures**

|   |            |
|---|------------|
| <b>Total Planned Expenditures by the LEA:</b> | 139,201.00 |
|---|------------|

(b) The Superintendent of Public Instruction shall apportion funds proportionally to county offices of education, school districts, charter schools, and the state special schools on the basis of an equal amount per unit of average daily attendance for kindergarten and grades 1 to 12, inclusive, as those numbers were reported as of the second principal apportionment for the 2021–22 fiscal year. The average daily attendance for each state special school shall be deemed to be 97 percent of the enrollment as reported in the California Longitudinal Pupil Achievement Data System as of the 2021–22 Fall 1 Submission.

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

(d) For purposes of this section, standards-aligned instructional materials includes, but is not limited to, books for school and classroom libraries.

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

| Planned Activity            | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| <b>Subtotal Section (1)</b> | 5,000.00            | 20,000.00           | 20,000.00           | 11,701.00           | 56,701.00                         |
| <b>Subtotal Section (2)</b> |                     | 8,000.00            | 2,000.00            | 1,000.00            | 11,000.00                         |
| <b>Subtotal Section (3)</b> |                     | 2,000.00            | 2,000.00            | 2,000.00            | 6,000.00                          |
| <b>Subtotal Section (4)</b> |                     | 65,500.00           |                     |                     | 65,500.00                         |
| <b>Totals by year</b>       | <b>5,000.00</b>     | <b>95,500.00</b>    | <b>24,000.00</b>    | <b>14,701.00</b>    | <b>139,201.00</b>                 |

|   |
|---|
| <b>Total planned expenditures by the LEA:</b> |
| 139,201.00                                    |

**General Instructions**

This example template is provided as a resource as one way to develop an expenditure plan for the Arts, Music, and Instructional Materials Discretionary Block Grant of 2022. LEAs are cautioned to refer to AB 181, Sec. 134, (amended by AB 185, Sec. 56) for all program requirements. Please verify all calculations/formulas before finalizing the plan.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.2 Approval of Art, Music and Instructional Materials Discretionary Block Grant for NU-SCS

**Action Requested:**

Approval

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

The Art, Music and Instructional Funds Discretionary Block Grant is a one time grant that can be used for specific purposes, including instructional materials, professional development, increases in health care, culturally appropriate books and Covid supplies. Schools must adopt a plan prior to spending the funds. See attached plan.

**Fiscal Implications:**

\$99,059

**Contact Person/s:** Shari Lovett, Tammy Picconi

## Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan

|                       |   |
|-----------------------|---|
| <b>LEA Name:</b>      | Northern United - Siskiyou Charter School |
| <b>Contact Name:</b>  | Shari Lovett                              |
| <b>Email Address:</b> | slovett@nuarters.org                      |
| <b>Phone Number:</b>  | 707-445-2660                              |

|   |          |
|---|----------|
| <b>Total Amount of funds received by the LEA:</b> | \$99,059 |
|---|----------|

|  |                     |
|--|---------------------|
| <b>Date of adoption at a public meeting:</b> | 04/12/2023 04:00 pm |
|--|---------------------|

AB 181 Sec. 134

AB 185 Sec. 56

(a) For the 2022–23 fiscal year, the sum of three billion five hundred sixty million eight hundred eighty-five thousand dollars (\$3,560,885,000) is hereby appropriated from the General Fund to the State Department of Education to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, for allocation to county offices of education, school districts, charter schools, and the state special schools to:

(1) Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:

- (A) Visual and performing arts.
- (B) World languages.
- (C) Mathematics.
- (D) Science, including environmental literacy.
- (E) English language arts, including early literacy.
- (F) Ethnic studies.
- (G) Financial literacy, including the content specified in Section 51284.5 of the Education Code.
- (H) Media literacy.
- (I) Computer science.
- (J) History-social science.

| Planned Activity                              | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Purchase subject area instructional materials | \$2,000             | \$18,567            | \$20,000            | \$15,000            | 55,567.00                         |
| <b>Subtotal</b>                               | <b>2,000.00</b>     | <b>18,567.00</b>    | <b>20,000.00</b>    | <b>15,000.00</b>    | <b>55,567.00</b>                  |

(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.

| Planned Activity                                | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Purchase instructional materials related to SEL |                     | \$3,000             | \$2,000             | \$2,000             | 7,000.00                          |
| Offer professional development related to SEL   |                     | \$2,000             | \$2,000             | \$2,000             | 6,000.00                          |
| <b>Subtotal</b>                                 |                     | <b>5,000.00</b>     | <b>4,000.00</b>     | <b>4,000.00</b>     | <b>13,000.00</b>                  |

(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

| Planned Activity                 | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Purchase diverse book collection |                     | \$2,000             | \$2,000             | \$2,000             | 6,000.00                          |
| <b>Subtotal</b>                  |                     | <b>2,000.00</b>     | <b>2,000.00</b>     | <b>2,000.00</b>     | <b>6,000.00</b>                   |

(4) Operational costs, including but not limited, to retirement and health care cost increases.

| Planned Activity                      | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Increase in cost of medical insurance |                     | \$24,492            |                     |                     | 24,492.00                         |
| <b>Subtotal</b>                       |                     | <b>24,492.00</b>    |                     |                     | <b>24,492.00</b>                  |

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

| Planned Activity | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| <b>Subtotal</b>  |                     |                     |                     |                     |                                   |

(6)

| Planned Activity | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| <b>Subtotal</b>  |                     |                     |                     |                     |                                   |

**Summary of Expenditures**

|   |           |
|---|-----------|
| <b>Total Planned Expenditures by the LEA:</b> | 99,059.00 |
|---|-----------|

(b) The Superintendent of Public Instruction shall apportion funds proportionally to county offices of education, school districts, charter schools, and the state special schools on the basis of an equal amount per unit of average daily attendance for kindergarten and grades 1 to 12, inclusive, as those numbers were reported as of the second principal apportionment for the 2021–22 fiscal year. The average daily attendance for each state special school shall be deemed to be 97 percent of the enrollment as reported in the California Longitudinal Pupil Achievement Data System as of the 2021–22 Fall 1 Submission.

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

(d) For purposes of this section, standards-aligned instructional materials includes, but is not limited to, books for school and classroom libraries.

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

| Planned Activity            | Budgeted<br>2022-23 | Budgeted<br>2023-24 | Budgeted<br>2024-25 | Budgeted<br>2025-26 | Total<br>Budgeted per<br>Activity |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------------|
| <b>Subtotal Section (1)</b> | 2,000.00            | 18,567.00           | 20,000.00           | 15,000.00           | 55,567.00                         |
| <b>Subtotal Section (2)</b> |                     | 5,000.00            | 4,000.00            | 4,000.00            | 13,000.00                         |
| <b>Subtotal Section (3)</b> |                     | 2,000.00            | 2,000.00            | 2,000.00            | 6,000.00                          |
| <b>Subtotal Section (4)</b> |                     | 24,492.00           |                     |                     | 24,492.00                         |
| <b>Totals by year</b>       | <b>2,000.00</b>     | <b>50,059.00</b>    | <b>26,000.00</b>    | <b>21,000.00</b>    | <b>99,059.00</b>                  |

|   |
|---|
| <b>Total planned expenditures by the LEA:</b> |
| 99,059.00                                     |

**General Instructions**

This example template is provided as a resource as one way to develop an expenditure plan for the Arts, Music, and Instructional Materials Discretionary Block Grant of 2022. LEAs are cautioned to refer to AB 181, Sec. 134, (amended by AB 185, Sec. 56) for all program requirements. Please verify all calculations/formulas before finalizing the plan.

**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:**

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 and the vision and dental premiums will not be increasing for the 2023-2024 school year, resulting in an increased cost to the schools. Staff recommends continuing full coverage of Spruce for the employee and dependents, as well as full dental and vision coverage. See attached for details.

**Fiscal Implications:**

NU-HCS - Approximate increase of \$65,406

NU-SCS - Approximate increase of \$24,492

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

## Proposal for Employer Paid Health Benefits

### HUMBOLDT

Total H/W cost for 2022/2023 is \$728,274.

| PLAN TYPE:<br>Spruce with<br>Vision/Dental | PLAN COST FOR<br>23/24 | NUMBER OF<br>EMPLOYEES ON<br>PLAN           | TOTAL COST TO<br>CHARTER SCHOOL |
|--|------------------------|---|---------------------------------|
| EMPLOYEE WITH<br>FAMILY                    | \$22,920               | 17  | \$389,640                       |
| EMPLOYEE WITH<br>SPOUSE                    | \$19,056               | 10  | \$190,560                       |
| EMPLOYEE WITH<br>CHILDREN                  | \$15,756               | 2   | \$31,512                        |
| EMPLOYEE ONLY                              | \$10,704               | 17  | \$181,968                       |
|  |                        | <b>23-24 NEW COST TO<br/>CHARTER SCHOOL</b> | <b>\$793,680</b>                |

With \$65,406 increase, ending balance for 2023/2024 would be \$1,586,330.00 or 33.1% of expenditures.

### SISKIYOU

Total H/W cost for 2022/2023 is \$212,688.

| PLAN TYPE:<br>Spruce with<br>Vision/Dental | PLAN COST FOR<br>22/23 | NUMBER OF<br>EMPLOYEES ON<br>PLAN           | TOTAL COST TO<br>CHARTER SCHOOL |
|--|------------------------|---|---------------------------------|
| EMPLOYEE WITH<br>FAMILY                    | \$22,920               | 4   | \$91,680                        |
| EMPLOYEE WITH<br>SPOUSE                    | \$19,056               | 4   | \$76,224                        |
| EMPLOYEE WITH<br>CHILDREN                  | \$15,756               | 1   | \$15,756                        |
| EMPLOYEE ONLY                              | \$10,704               | 5   | \$53,520                        |
|  |                        | <b>23-24 NEW COST TO<br/>CHARTER SCHOOL</b> | <b>\$237,180</b>                |

With \$24,492 increase, ending balance for 2023/2024 would be \$1,064,361 or 53.4% of expenditures.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.4 Certification of Corrective Action Plan for the Year Ended June 30, 2022 for NU-HCS'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

March 15, 2023

**MEMORANDUM**

**TO:** District Superintendents and Business Managers

**FROM:** Corey Weber, Assistant Superintendent of Business Services

**SUBJECT: RESOLUTION OF 2021-2022 AUDIT FINDINGS AND RECOMMENDATIONS**

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Education Code 41020 et al. requires the County Office of Education to review your independent auditor's audit report, especially audit exceptions, and to determine that your district has either corrected the exception(s) or has an acceptable plan of correction. The shared responsibility between the County Superintendent and the State Superintendent of Public Instruction (SPI) for ensuring that findings and recommendations are corrected is also located in E.C. 41020.

It is important that you implement your auditor's other recommendations quickly to insure district assets are safeguarded. Unresolved or partially implemented prior year findings and recommendations must transfer to oversight of the SPI and, as such, bring a heightened awareness of a district's financial standing to the California Department of Education (CDE).

We have completed our review of your 2021-2022 audit report and have found one or more areas that require further explanation, corrective action or a plan for correction. Please provide clear and concise responses on the attached Corrective Action Form(s) for each finding and recommendation listed on the enclosed Audit Exception Matrix. Please note, Ed Code 41020 (g)(1)(C)(2) specifically states: "...A description of correction or plan of correction shall be incorporated in the audit report, describing the specific actions that are planned to be taken, or that have been taken, to correct the problem identified by the auditor. The descriptions of specific actions to be taken or that have been taken shall not solely consist of general comments such as "will implement," "accepted the recommendation," or "will discuss at a later date." In addition, the corrective action must be specific as to who or what position is responsible for ensuring the finding is corrected. While an auditor may comment on the content of your Corrective Action Plan, it is the fiduciary duty of HCOE to assess and ensure, to the extent possible, these exceptions are adequately resolved.

For your convenience, on subsequent pages we have listed the findings over which the SPI retains oversight responsibility. You should receive correspondence from and respond directly to CDE regarding those audit exceptions.

Plan to have your Board review and approve your Corrective Action Plans at the April board meeting. The Superintendent and Board President (or designee) should then sign the Certification of Corrective Actions. **Please return the Certification and all of the Corrective Action Plan(s), with supporting documentation as required, to the Business Office by April 30, 2022.**

Also enclosed with this mailing is an Audit Activity Reporting Calendar for your reference. **Please note that once you receive your audit, every district Board shall review and accept the annual audit at a public meeting (EC 41020.3).**

We are required to certify to the State Superintendent of Public Instruction that all required work by you and this office is completed by May 15, 2023.

If you need additional clarification about any of the Findings and Recommendations, please contact your auditor. If you need technical assistance developing acceptable Corrective Action Plans, please do not hesitate to contact Kelley Withers at 445-5313. Thank you.

**2021-2022 AUDIT FINDING CORRECTIVE ACTION**

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**DISTRICT NAME:** Northern United – Humboldt Charter School

**FINDING CATEGORY:** Section II – Financial Statement Findings  
(from audit)

**FINDING NUMBER:** 2022-001      **AUDIT PAGE NUMBER:** 40  
(from matrix)

**Describe below specific corrective action used in resolving audit findings:**

Specifically address each individual item within the finding. Be certain that your responses are specific and concise. You will need to provide **all** documentation which supports the action taken toward resolving the finding such as copies of amended reports and corrective actions.

**ATTACH ALL PERTINENT DOCUMENTATION.**

**Number of pages attached for this finding:** 0

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The School Director will work closely with the auditor in the future to plan for a timely filing of the audit.

Completed By: Shari Lovett

Proposed Date: Immediately

**DISTRICT CERTIFICATION OF CORRECTIVE ACTIONS  
2021-2022 AUDIT FINDINGS AND RECOMMENDATIONS**

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**DISTRICT NAME:** Northern United – Humboldt Charter School

**2021-2022 Certification of Corrective Actions is hereby filed by the Governing Board of the school district.**

\_\_\_\_\_  
**President of the Governing Board**

\_\_\_\_\_  
**Date of Meeting**

**2021-2022 Certification of Corrective Action:**

As regards to the 2021-2022 audit, the District Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have or will be implemented and will be used in the ensuing years.

\_\_\_\_\_  
**District Superintendent**

\_\_\_\_\_  
**Date**

**Number of corrective actions certified:** 1

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SUPPLEMENTAL INFORMATION

Date prepared \_\_\_\_\_

Report prepared by: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

FAX Number: \_\_\_\_\_

Humboldt County Office of Education  
 2021-2022 AUDIT EXCEPTION MATRIX  
 Northern Humboldt-United Charter School

**CURRENT YEAR RECOMMENDATIONS  
 (HCOE OVERSIGHT)**

|                            |      |                    |    |
|----------------------------|------|--------------------|----|
| Total Number of Findings:  | 1    | Williams Findings: | No |
| Fiscal Impact of Findings: |      | Finding Number(s): |    |
| 2022-001                   | \$ 0 |                    |    |
|                            | \$   |                    |    |
|                            | \$   |                    |    |
|                            | \$   |                    |    |

| Rec. No. | Code No. | Current Year Recommendations | Audit Report Page # | Is There A Financial Impact? (Y/N) | Acceptable Plan? (Y/N) | Comments |
|----------|----------|------------------------------|---------------------|------------------------------------|------------------------|----------|
| 001      | 30000    | Late Filing of Audit Report  | 40                  | N                                  | Y                      |          |
|          |          |                              |                     |                                    |                        |          |
|          |          |                              |                     |                                    |                        |          |
|          |          |                              |                     |                                    |                        |          |
|          |          |                              |                     |                                    |                        |          |
|          |          |                              |                     |                                    |                        |          |

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.5 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2021-2022 for NU-HCS

**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

Mark G. Wetzel, CPA  
Michael R. Cline, CPA  
Kenneth X. Stringer, CPA



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

Aaron S. Weiss, CPA  
Matthew J. Hague, CPA

## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

March 9, 2023

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

To the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northern United-Humboldt Charter School (the Charter School) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the Charter School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and

current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Charter School's financial statements are management's depreciation expense calculation and allocation of depreciation expense to functional categories.

Management's estimate of depreciation expense is based on estimated useful lives of each depreciated asset. Allocation of depreciation to functional categories is based on estimates of benefits derived by each functional category from the asset. We evaluated the key factors and assumptions used to compute depreciation and develop the allocation of depreciation expense and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 8, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

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

Other Matters

We were engaged to report on the supplemental information listed in the required supplementary information section of the financial statements’ table of contents, which accompany the financial statements but are not RSI.

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

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

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

| Description   | Cause  | Over (Under) Statement of Financial Statement Amounts Resulting From These<br>Uncorrected Audit Differences |                      |                 |              |                | Change In<br>Fund Balance |
|---|--|---|----------------------|-----------------|--------------|----------------|---------------------------|
|   |  | Total<br>Assets   | Total<br>Liabilities | Fund<br>Balance | Revenues     | Expenses       |                           |
| Fair value adjustment                                   | The County Treasurer's office does not record minor annual fluctuations in the fair value of the underlying investments that make up total Cash in County Treasury | 2,704   |                      | 2,704           | 2,704        |                | 2,704                     |
| Unrecorded vacation pay                                 | Not considered material  |   | (6,177)              | 6,177           |              | (6,177)        | 6,177                     |
| <b>Total Current Year Uncorrected Audit Adjustments</b> |  | <u>2,704</u>  | <u>(6,177)</u>       | <u>8,881</u>    | <u>2,704</u> | <u>(6,177)</u> | <u>8,881</u>              |

Client: **15180 - Northern United-Humboldt Charter School**  
 Engagement: **06-30-22 Audit**  
 Period Ending: **6/30/2022**  
 Trial Balance: **3001 - TB**  
 Workpaper: **3701 - Adjusting Journal Entry Report**

| Account  | Description                                 | W/P Ref | Debit               | Credit              |
|--|---|---------|---------------------|---------------------|
| <b>Adjusting Journal Entries</b>   |   |         |                     |                     |
| <b>Adjusting Journal Entries JE # 1</b>  |   |         |                     |                     |
| To record depreciation expense for 21/22.  |   |         |                     |                     |
| 62-6900  | DEPRECIATION EXPENSE                        |         | 23,854.00           |                     |
| 62-9435  | ACCUMULATED DEPRECIATN-BLDGS                |         |                     | 23,854.00           |
| <b>Total</b>   |   |         | <b>23,854.00</b>    | <b>23,854.00</b>    |
| <b>Adjusting Journal Entries JE # 2</b>  |   |         |                     |                     |
| To adjust balance to reconciled balance at 6/30/22, per discussion with School staff. DISTRICT RECORDED THIS ADJUSTMENT IN 22/23, AS JE #GJ23-00029 AND GJ23-00030.. |   |         |                     |                     |
| 62-5881  | OTHER CHARGES/FEES                          |         | 16,195.00           |                     |
| 62-9537  | EMPLOYER H&W SUSPENSE ACCNT                 |         |                     | 16,195.00           |
| <b>Total</b>   |   |         | <b>16,195.00</b>    | <b>16,195.00</b>    |
| <b>Adjusting Journal Entries JE # 3</b>  |   |         |                     |                     |
| To adjust beginning net assets to audited balance, difference is capitalized interest on TRANS. FOR AUDIT PRESENTATION ONLY, NU-HUMBOLDT DOES NOT NEED TO RECORD.    |   |         |                     |                     |
| 62-9790  | UNDESIGNATED/UNAPPROPRIATED                 |         | 1,686.00            |                     |
| 62-8011  | REVENUE LIMIT ST AID-CURR YR                |         |                     | 1,686.00            |
| <b>Total</b>   |   |         | <b>1,686.00</b>     | <b>1,686.00</b>     |
| <b>Adjusting Journal Entries JE # 4</b>  |   |         |                     |                     |
| To adjust restricted balance to amount per unaudited actuals. FOR AUDIT PRESENTATION ONLY, SCHOOL DOES NOT NEED TO RECORD.   |   |         |                     |                     |
| 62-9790  | UNDESIGNATED/UNAPPROPRIATED                 |         | 402,705.00          |                     |
| 62-9740  | LEGALLY RESTRICTED BALANCE                  |         |                     | 402,705.00          |
| <b>Total</b>   |   |         | <b>402,705.00</b>   | <b>402,705.00</b>   |
| <b>Adjusting Journal Entries JE # 5</b>  |   |         |                     |                     |
| To record temporarily restricted balances. FOR AUDIT PRESENTATION ONLY. SCHOOL DOES NOT NEED TO RECORD.  |   |         |                     |                     |
| 62-8995  | TEMPORARILY RESTRICTED REVENUE OFFSET-STATE |         | 426,179.00          |                     |
| 62-8999  | RELEASED FROM RESTRICTIONS (DR)             |         | 234,607.00          |                     |
| 62-8990  | TEMPORARILY RESTRICTED REVENUES-STATE       |         |                     | 426,179.00          |
| 62-8998  | RELEASED FROM RESTRICTIONS (CR)             |         |                     | 234,607.00          |
| <b>Total</b>   |   |         | <b>660,786.00</b>   | <b>660,786.00</b>   |
|  | <b>Total Adjusting Journal Entries</b>      |         | <b>1,105,226.00</b> | <b>1,105,226.00</b> |
|  | <b>Total All Journal Entries</b>            |         | <b>1,105,226.00</b> | <b>1,105,226.00</b> |

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL**

**County of Humboldt  
Eureka, California**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2022**

**With**

**INDEPENDENT AUDITOR'S REPORT**

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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Kenneth X. Stringer, CPA



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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of Northern United-Humboldt Charter School (a nonprofit Charter School), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Northern United-Humboldt Charter School (the "Charter School") as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT - CONTINUED

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of activities - budget and actual, schedule of average daily attendance, schedule of instructional time, schedule of financial trends and analysis, schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and reconciliation of annual financial and budget report with audited financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been

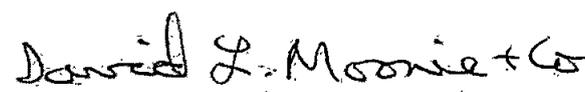
NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL  
INDEPENDENT AUDITOR'S REPORT - CONTINUED

subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedule of activities - budget and actual, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, the schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the reconciliation of annual financial and budget report with audited financial statements 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 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 March 8, 2023, on our consideration of the 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 the Charter School's internal control over financial reporting and compliance.

  
David L. Moonie & Co., LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
Eureka, California  
March 8, 2023

David L. Moonie & Co., LLP  
Digitally signed by David L. Moonie & Co., LLP  
Date: 2023.03.12 08:10:44 -07'00'

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2022

**ASSETS**

|   |    |                         |
|---|----|-------------------------|
| Cash                                      | \$ | 933,700                 |
| Accounts receivable                       |    | 1,009,308               |
| Total Current Assets                      |    | <u>1,943,008</u>        |
| Equipment                                 |    | 119,270                 |
| Less: accumulated depreciation            |    | <u>(67,586)</u>         |
| Total Capital Assets, Net of Depreciation |    | <u>51,684</u>           |
| Total Assets                              | \$ | <u><u>1,994,692</u></u> |

**LIABILITIES**

|                           |    |                |
|---------------------------|----|----------------|
| Accounts payable          | \$ | 147,431        |
| Unearned revenue          |    | 80,051         |
| Total Current Liabilities |    | <u>227,482</u> |
| Total Liabilities         |    | <u>227,482</u> |

**NET ASSETS**

|                                       |    |                         |
|---------------------------------------|----|-------------------------|
| Net assets without donor restrictions |    | 1,364,505               |
| Net assets with donor restrictions    |    | <u>402,705</u>          |
| Total Net Assets                      |    | <u>1,767,210</u>        |
| Total Liabilities and Net Assets      | \$ | <u><u>1,994,692</u></u> |

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2022

|                                       | Without<br>Donor<br>Restrictions | With<br>Donor<br>Restrictions | Total               |
|---------------------------------------|----------------------------------|-------------------------------|---------------------|
| Revenue and Other Support:            |                                  |                               |                     |
| Local control funding formula         | \$ 3,475,624                     |                               | \$ 3,475,624        |
| Federal grants and contracts          | 955,567                          |                               | 955,567             |
| Other state grants and contracts      | 215,576                          | \$ 426,179                    | 641,755             |
| Other local                           | 586,553                          |                               | 586,553             |
| Net assets released from restrictions | 234,607                          | (234,607)                     | -                   |
| Total revenues                        | <u>5,467,927</u>                 | <u>191,572</u>                | <u>5,659,499</u>    |
| Expenses:                             |                                  |                               |                     |
| Program services:                     |                                  |                               |                     |
| Instruction                           | 2,955,332                        |                               | 2,955,332           |
| Instruction-related services          | 1,322,329                        |                               | 1,322,329           |
| Pupil services                        | 439,498                          |                               | 439,498             |
| Plant services                        | 367,908                          |                               | 367,908             |
| Supporting services:                  |                                  |                               |                     |
| General administration                | 408,458                          |                               | 408,458             |
| Total expenses                        | <u>5,493,525</u>                 | <u>-</u>                      | <u>5,493,525</u>    |
| Change in Net Assets                  | (25,598)                         | 191,572                       | 165,974             |
| Beginning Net Assets                  | <u>1,390,103</u>                 | <u>211,133</u>                | <u>1,601,236</u>    |
| Ending Net Assets                     | <u>\$ 1,364,505</u>              | <u>\$ 402,705</u>             | <u>\$ 1,767,210</u> |

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2022

|  | Program Services    |                     |                   |                   | Support<br>Services       | Total               |
|--|---------------------|---------------------|-------------------|-------------------|---------------------------|---------------------|
|  | Instruction         |                     | Pupil             | Plant             | Management<br>and General |                     |
|  | Instruction         | Related             | Services          | Services          |                           |                     |
| Expenses:                                |                     |                     |                   |                   |                           |                     |
| Certificated Salaries                    | \$ 1,480,664        | \$ 278,414          | \$ 197,421        |                   | \$ 129,108                | \$ 2,085,607        |
| Classified Salaries                      | 221,710             | 467,421             | 49,950            | \$ 12,243         | 66,400                    | 817,724             |
| Employee Benefits                        | 894,016             | 412,815             | 118,452           | 4,592             | 96,297                    | 1,526,172           |
| Books and supplies                       | 86,400              | 51,634              | 51,082            | 16,054            |                           | 205,170             |
| Services and other<br>operating expenses | 224,121             | 112,045             | 22,593            | 335,019           | 116,653                   | 810,431             |
| Depreciation                             | 23,854              |                     |                   |                   |                           | 23,854              |
| Other outgo                              | 24,567              |                     |                   |                   |                           | 24,567              |
| Total expenses                           | <u>\$ 2,955,332</u> | <u>\$ 1,322,329</u> | <u>\$ 439,498</u> | <u>\$ 367,908</u> | <u>\$ 408,458</u>         | <u>\$ 5,493,525</u> |

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2022

Cash Flows From Operating Activities:

|  |                     |
|--|---------------------|
| Change in Net Assets   | <u>\$ . 165,974</u> |
| Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities |                     |
| Depreciation   | 23,854              |
| (Increase) decrease in accounts receivable   | 440,067             |
| Increase (decrease) in accounts payable  | 133,208             |
| Increase (decrease) in unearned revenue  | <u>(25,551)</u>     |
| Total Adjustments  | <u>571,578</u>      |
| Net Cash Provided (Used) by Operating Activities   | <u>737,552</u>      |

Cash Flows From Investing Activities:

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

Cash Flows From Financing Activities:

|   |                  |
|---|------------------|
| Principal payments on revenue anticipation note payable | <u>(865,470)</u> |
| Net Cash Provided (Used) by Financing Activities        | <u>(865,470)</u> |

|  |           |
|--|-----------|
| Net Increase (Decrease) In Cash and Cash Equivalents | (127,918) |
|--|-----------|

|  |                  |
|--|------------------|
| Cash and Cash Equivalents at Beginning of Year | <u>1,061,618</u> |
|--|------------------|

|  |                          |
|--|--------------------------|
| Cash and Cash Equivalents at End of Year | <u><u>\$ 933,700</u></u> |
|--|--------------------------|

There were no non-cash activities during the year.

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended June 30, 2022

1. Summary of Significant Accounting Policies

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

Nature of Activities

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

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

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 2021 to June 30, 2022.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The Charter School's capitalization threshold is \$5,000. Equipment is estimated to have useful lives ranging from five to seven years, and site and building improvements are estimated to have useful lives of 20 to 50 years. The Organization has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2022 the Organization 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.

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

For The Year Ended June 30, 2022

Donated Materials and Services

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

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

In the year ended June 30, 2022, there were no material donated materials or services.

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

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

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,

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

For The Year Ended June 30, 2022

the position is more likely than not to be sustained on audit by the taxing authorities. Management believes that all tax positions taken to date are highly certain, and, accordingly, no accounting adjustment has been made to the financial statements.

Revenue and Support With and Without Donor Restrictions

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

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Income

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

Net Assets

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

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

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

There were no board designations of net assets without donor restrictions

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

For The Year Ended June 30, 2022

Functional Expenses

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

Shipping and Handling Costs

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

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs for the year ended June 30, 2022 were \$14,190.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

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

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

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

The California Department of Education reduces the Charter School's entitlement by the Charter

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

For The Year Ended June 30, 2022

School's local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

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

New Accounting Pronouncements

In 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, 2022 consisted of the following:

|                                 |                   |
|---------------------------------|-------------------|
| Statement of financial position |                   |
| Pooled Cash in County Treasury  | \$ 933,700        |
| Total Cash and Investments      | <u>\$ 933,700</u> |

There were no cash balances held in banks during the year ended June 30, 2022.

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

Fair Value Measurements

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

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

Level 2 - inputs include:

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

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

For The Year Ended June 30, 2022

- 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, 2022, the Charter School held no individual investments. The Charter School's fair value measurements were as follows at June 30, 2022:

| Investment Type                | Fair Value | Level |
|--------------------------------|------------|-------|
| Pooled Cash in County Treasury | \$ 930,996 | 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 47.65 percent federal agencies, 29.76 percent money markets, 1.38 percent municipal bonds, 15.68 percent treasury coupons, 2.38 percent medium term notes, 1.73 percent miscellaneous coupon securities, and 1.42 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure Charter School deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2022, none of the Charter School's deposits were exposed to custodial credit risk.

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

For The Year Ended June 30, 2022

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer’s investments is 688 days.

3. Liquidity and Availability of Resources

At June 30, 2022, the Charter School had \$1,392,872 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,<br>2022 |
|---|------------------|
| Financial assets at year end:   |                  |
| Cash and cash equivalents   | \$ 933,700       |
| Grants and accounts receivable  | 1,009,308        |
| Total Financial Assets at Year End  | 1,943,008        |
| Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions |                  |
| Accounts payable and accrued liabilities  | (147,431)        |
| Restricted time or purpose restrictions   | (402,705)        |
| Financial assets available to meet cash needs for general expenditures within one year                            | \$ 1,392,872     |

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

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

For The Year Ended June 30, 2022

4. Grants and Accounts Receivable

Receivables at June 30, 2022 consist of the following:

|                          |              |
|--------------------------|--------------|
| Federal Government:      |              |
| Federal Programs         | \$ 435,267   |
| State Government:        |              |
| Categorical Aid Programs | 37,843       |
| LCFF                     | 318,248      |
| Lottery                  | 10,661       |
| Total State Government   | 366,752      |
| Local Government:        |              |
| Other                    | 186,726      |
| Interest                 | 20,563       |
| Total Local Government   | 207,289      |
| Total Receivables        | \$ 1,009,308 |

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

5. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

|                                     | Beginning<br>Balance | Increases   | Decreases | Ending<br>Balance |
|-------------------------------------|----------------------|-------------|-----------|-------------------|
| Equipment                           | \$ 119,270           |             |           | \$ 119,270        |
| Total capital assets                | 119,270              | -           | -         | 119,270           |
| Less: accumulated depreciation for: |                      |             |           |                   |
| Equipment                           | 43,732               | \$ 23,854   |           | 67,586            |
| Total accumulated depreciation      | 43,732               | 23,854      | -         | 67,586            |
| Total capital assets, net           | \$ 75,538            | \$ (23,854) | \$ -      | \$ 51,684         |

Depreciation was charged to function as follows:

|             |           |
|-------------|-----------|
| Instruction | \$ 23,854 |
|             | \$ 23,854 |

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

For The Year Ended June 30, 2022

6. Leases

Operating Leases

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

Future minimum lease payments under these agreements are as follows:

| Year Ended      |                       |
|-----------------|-----------------------|
| <u>June 30,</u> | <u>Lease Payments</u> |
| 2023            | \$ 110,942            |
| 2024            | 107,563               |
| 2025            | <u>66,532</u>         |
| Totals          | <u>\$ 285,037</u>     |

The Charter School will receive no sublease rental revenues nor pay any contingent rentals associated with these leases. Total operating lease expense for the year ended June 30, 2022 was \$268,857.

7. Employee Retirement Systems

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

**State Teachers' Retirement System (STRS)**

Plan Description and Provisions

The Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

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

For The Year Ended June 30, 2022

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 2021-2022 was 16.92 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, 2022, 2021, and 2020, excluding on-behalf payments from the State, were \$319,124, \$287,581, and \$325,451, 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 from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 7.0 percent (7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) for members of both the Classic Member Plan or the PEPRA Member Plan. The Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2021-2022 was 22.91 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 years ending June 30, 2022, 2021, and 2020 were \$188,516, \$133,869, and \$147,031, respectively, and equal 100 percent of the required contribution for each year.

8. Short-term Obligations

The District's short-term debt activity for the year ended June 30, 2022 was as follows:

|                           | Balance,<br>6/30/21 | Increase | Decrease   | Balance,<br>6/30/22 |
|---------------------------|---------------------|----------|------------|---------------------|
| Revenue anticipation note | \$ 865,470          |          | \$ 865,470 | \$ -                |
| Total                     | \$ 865,470          | \$ -     | \$ 865,470 | \$ -                |

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

For The Year Ended June 30, 2022

The purpose of the short-term borrowing was to fund ongoing operations of the Charter School. The borrowing was 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 was repaid directly from the Charter School's 2021-2022 local control funding formula apportionments.

9. Net assets with donor restrictions

Net assets with donor restrictions at June 30, 2022 were as follows:

|   |                   |
|---|-------------------|
| SNP Covid-19 Emergency Operational Costs Reimbursement          | \$ 3,079          |
| Educator Effectiveness 2021-22                                  | 123,061           |
| Lottery - Instructional Materials                               | 86,355            |
| Special Ed: Dispute Prevention and Resolution                   | 2,204             |
| Special Ed: Learning Recovery Support                           | 26,596            |
| Kitchen Infrastructure & Training - Infrastructure Upgrades     | 37,452            |
| Kitchen Infrastructure & Training - Food Service Staff Training | 2,000             |
| A-G Access/Success Grant  | 56,250            |
| A-G Learning Loss Mitigation Grant                              | 56,250            |
| Local Grants  | 9,458             |
| Total   | <u>\$ 402,705</u> |

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue. As of June 30, 2022, net assets released from restrictions consisted of the following:

|  |                   |
|--|-------------------|
| SNP Covid-19 Emergency Operational Costs Reimbursement   | \$ 2,735          |
| Educator Effectiveness 2021-22                           | 9,607             |
| Special Ed: Dispute Prevention and Resolution            | 3,915             |
| Special Ed: Learning Recovery Support                    | 7,823             |
| Child Nutrition Program                                  | 56,058            |
| Expanded Learning Opportunities                          | 128,163           |
| Expanded Learning Opportunities - Paraprofessional Staff | 26,306            |
| Total  | <u>\$ 234,607</u> |

10. Joint Powers Agreement

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

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides workers compensation and property and liability insurance for its members: all of the Humboldt

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

For The Year Ended June 30, 2022

and Del Norte County School Charter Schools and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member Charter Schools beyond their representation on the commission. Each member Charter School pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSIG.

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

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2021 (the most recent information provided to us):

|                        | NCSIG        | NCSMIG        |
|------------------------|--------------|---------------|
| Total assets           | \$ 5,868,879 | \$ 13,812,004 |
| Total liabilities      | 880,826      | 4,503,657     |
| Total net position     | \$ 4,988,053 | \$ 9,308,347  |
| <br>                   |              |               |
| Total revenues         | \$ 7,589,521 | \$ 49,653,481 |
| Total expenses         | 7,157,261    | 44,851,666    |
| Change in net position | \$ 432,260   | \$ 4,801,815  |

11. Federal and State Revenue

For the year ended June 30, 2022, the Charter School was primarily funded through the LCFF and was additionally funded through the following grants:

Federal and State Categorical Programs

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

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

For The Year Ended June 30, 2022

| <u>Federal Programs</u>                                  |                   |
|--|-------------------|
| Special Education  | \$ 70,814         |
| ESEA: Title I, Part A                                    | 107,259           |
| CARES Act, ESSER Funds                                   | 53,184            |
| CARES Act, ESSER II Funds                                | 341,440           |
| CARES Act, ESSER III Funds                               | 84,193            |
| CARES Act, ESSER III Learning Loss Funds                 | 28,094            |
| Expanded Learning Opportunities ESSER II State Reserves  | 40,795            |
| Expanded Learning Opportunities GEER II                  | 9,360             |
| Expanded Learning Opportunities ESSER III State Reserves | 26,594            |
| Expanded Learning Opportunities ESSER III Learning Loss  | 45,843            |
| ESEA: Title II, Part A, Teacher Quality                  | 16,480            |
| ESEA: Title IV, Part A                                   | 10,654            |
| ESEA: Title VI - Rural & Low Income School Program       | 11,447            |
| Public School Charter School Grant                       | 53,390            |
| Other federal  | 614               |
| Child Nutrition Program.                                 | 49,592            |
| SNP Covid-19 Operational Costs Reimbursement             | <u>5,814</u>      |
| Total Federal  | <u>\$ 955,567</u> |

| <u>State Programs</u>                                   |                   |
|---|-------------------|
| State Lottery   | \$ 56,250         |
| Lottery Instructional Materials                         | 26,077            |
| Educator Effectiveness                                  | 123,061           |
| Special Ed Dispute Prevention and Resolution            | 6,119             |
| Special Ed Learning Recovery Support                    | 34,419            |
| A-G Success   | 56,250            |
| A-G Learning  | 56,250            |
| Expanded Learning Opportunity                           | 2,732             |
| Expanded Learning Opportunity 10% Set-Aside             | 13,147            |
| Mandated Block Grant                                    | 9,155             |
| STRS On-Behalf Payments                                 | 214,737           |
| Child Nutrition Program                                 | 4,106             |
| Child Nutrition Program: Kitchen Infrastructure Upgrade | 37,452            |
| Child Nutrition Program: Food Service Staff Training    | <u>2,000</u>      |
| Total State   | <u>\$ 641,755</u> |

12. Risk Management

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

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

For The Year Ended June 30, 2022

13. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

14. Related Party Transactions

The Northern United - Humboldt Charter School and Northern United - Siskiyou 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 Charter School, and Northern United - Siskiyou Charter School reimburses Northern United - Humboldt Charter School for their share of the payroll and benefits. For the year ended June 30, 2022, reimbursements from Northern United - Siskiyou Charter School in the amount of \$335,203 have been included in Northern United - Humboldt Charter School's local revenue, including \$158,613 receivable from Northern United - Siskiyou that is included in Northern United - Humboldt Charter School's accounts receivable at June 30, 2022.

15. Evaluation of Subsequent Events

The Charter School has evaluated events through March 8, 2023, the date on which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF ACTIVITIES  
BUDGET AND ACTUAL

For The Year Ended June 30, 2022

|                                       | <u>Budgeted Amounts</u> |                     |                     | Variance with<br>Final Budget<br>Positive -<br>(Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
|                                       | <u>Original</u>         | <u>Final</u>        | <u>Actual</u>       |   |
| Revenues:                             |                         |                     |                     |   |
| Local control funding formula         | \$ 3,842,875            | \$ 3,373,992        | \$ 3,475,624        | \$ 101,632  |
| Federal revenues                      | 548,296                 | 955,567             | 955,567             | 0   |
| Other state revenues                  | 588,801                 | 641,755             | 641,755             | 0   |
| Other local revenues                  | 491,578                 | 581,679             | 586,553             | 4,874   |
| Total revenues                        | <u>5,471,550</u>        | <u>5,552,993</u>    | <u>5,659,499</u>    | <u>106,506</u>  |
| Expenses:                             |                         |                     |                     |   |
| Certificated Salaries                 | 2,064,973               | 2,165,794           | 2,085,605           | 80,189  |
| Classified Salaries                   | 733,214                 | 815,790             | 817,724             | (1,934)   |
| Employee Benefits                     | 1,542,812               | 1,527,160           | 1,526,171           | 989   |
| Books and supplies                    | 432,427                 | 205,187             | 205,174             | 13  |
| Services and other operating expenses | 724,249                 | 793,921             | 810,430             | (16,509)  |
| Depreciation                          |                         |                     | 23,854              | (23,854)  |
| Other outgo                           |                         | 24,567              | 24,567              | -   |
| Total expenses                        | <u>5,497,675</u>        | <u>5,532,419</u>    | <u>5,493,525</u>    | <u>38,894</u>   |
| Change in Net Assets                  | (26,125)                | 20,574              | 165,974             | 145,400   |
| Net Assets, July 1, 2021              | <u>1,601,236</u>        | <u>1,601,236</u>    | <u>1,601,236</u>    | <u>-</u>  |
| Net Assets, June 30, 2022             | <u>\$ 1,575,111</u>     | <u>\$ 1,621,810</u> | <u>\$ 1,767,210</u> | <u>\$ 145,400</u>   |

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

ORGANIZATION

June 30, 2022

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

The Board of Directors for the fiscal year ended June 30, 2022 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 2024       |
| Bianca Garza     | Vice-President             | December 2023       |
| Rosemary Kunkler | Member                     | December 2024       |
| Melissa Johnson  | Member                     | December 2024       |
| Aime Snider      | Member (Appointed 1/19/22) | December 2023       |
| Jeff Lanphere    | Member (Resigned 11/10/21) |                     |

ADMINISTRATION

Shari Lovett  
Executive Director

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2022

|                                       | <u>Second<br/>Period<br/>Report</u> | <u>Annual<br/>Report</u> |
|---------------------------------------|-------------------------------------|--------------------------|
| Elementary:                           |                                     |                          |
| Total Kindergarten through Grade 3    | 103.97                              | 103.93                   |
| Classroom-based ADA included in total | -                                   | -                        |
| Total Grades 4 through 6              | 80.90                               | 81.00                    |
| Classroom-based ADA included in total | -                                   | -                        |
| Total Grades 7 and 8                  | 51.41                               | 51.50                    |
| Classroom-based ADA included in total | -                                   | -                        |
|                                       | <u>236.28</u>                       | <u>236.43</u>            |
| Total Elementary School               |                                     |                          |
| Classroom-based ADA included in total | -                                   | -                        |
| High School                           |                                     |                          |
| Total Grades 9 through 12             | 75.64                               | 75.16                    |
| Classroom-based ADA included in total | -                                   | -                        |
|                                       | <u>75.64</u>                        | <u>75.16</u>             |
| Total High School                     |                                     |                          |
| Classroom-based ADA included in total | -                                   | -                        |
|                                       | <u>311.92</u>                       | <u>311.59</u>            |
| Total Elementary and High School      |                                     |                          |
| Classroom-based ADA included in total | -                                   | -                        |

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2022

| <u>Grade Level</u> | <u>Instructional<br/>Minutes<br/>Requirement</u> | <u>2021-22<br/>Instructional<br/>Minutes<br/>Offered</u> | <u>Instructional<br/>Days Offered<br/>Traditional<br/>Calendar *</u> | <u>Status</u> |
|--------------------|--|--|--|---------------|
|--------------------|--|--|--|---------------|

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

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2022

|   | For The Year Ended  |              |              |              |
|---|---------------------|--------------|--------------|--------------|
|   | Budget<br>6/30/2023 | 6/30/2022    | 6/30/2021    | 6/30/2020    |
| Revenues and other financial sources              | \$ 5,097,771        | \$ 5,659,499 | \$ 5,149,261 | \$ 4,962,630 |
| Expenditures                                      | 5,385,902           | 5,493,525    | 4,808,350    | 5,398,931    |
| Total Outgo                                       | 5,385,902           | 5,493,525    | 4,808,350    | 5,398,931    |
| Change in Net Assets                              | \$ (288,131)        | \$ 165,974   | \$ 340,911   | \$ (436,301) |
| Ending Net Assets                                 | \$ 1,479,079        | \$ 1,767,210 | \$ 1,601,236 | \$ 1,260,325 |
| Available Undesignated Reserves                   | \$ 1,082,837        | \$ 1,364,505 | \$ 1,390,103 | \$ 1,213,222 |
| Designated for Economic Uncertainties             | \$ -                | \$ -         | \$ -         | \$ -         |
| Undesignated Net Assets                           | \$ 1,082,837        | \$ 1,364,505 | \$ 1,390,103 | \$ 1,213,222 |
| Available Reserves as a Percentage of Total Outgo | 20.11%              | 24.84%       | 28.91%       | 22.47%       |
| Total Long-Term Debt                              | \$ -                | \$ -         |              |              |
| Average Daily Attendance at P-2                   | 292                 | 312          | 374          | 375          |

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 \$506,885 over the past two years. The fiscal year 2022-2023 budget projects a decrease of 288,131 (16.30%). For a school this size, the State recommends available reserves of at least four percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

The Charter School has incurred an operating deficit in one of the last three years, and anticipates incurring an operating deficit during the 2022-2023 fiscal year.

ADA decreased by 63 over the past two years. The Charter School anticipates a decrease of 20 ADA during the fiscal year 2022-2023.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

| Federal Grantor/Pass Through Grantor/<br>Program or Cluster Title   | Federal<br>Assistance<br>Listing<br>Number | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures |
|---|--|---|-------------------------|
| <b>Federal Programs:</b>  |  |   |                         |
| <b>U.S. Department of Education:</b>  |  |   |                         |
| Passed through California Department of Education (CDE):  |  |   |                         |
| Elementary and Secondary School Emergency Relief (ESSER) - Covid19  | 84.425D                                    | 15536   | \$ 53,184               |
| Elementary and Secondary School Emergency Relief (ESSER II) - Covid19   | 84.425D                                    | 15547   | 341,440                 |
| Elementary and Secondary School Emergency Relief (ESSER III) - Covid19  | 84.425U                                    | 15559   | 84,194                  |
| Elementary and Secondary School Emergency Relief (ESSER III), Learning Loss - Covid19   | 84.425U                                    | 10155   | 28,094                  |
| Elementary and Secondary School Emergency Relief (ESSER II) - Expanded Learning Opportunity State Reserve - Covid19                 | 84.425D                                    | 15618   | 40,795                  |
| Expanded Learning Opportunity GEER II - Covid19   | 84.425C                                    | 15619   | 9,360                   |
| Elementary and Secondary School Emergency Relief (ESSER III) Expanded Learning Opportunity State Reserve, Emergency Needs - Covid19 | 84.425U                                    | 15620   | 26,594                  |
| Elementary and Secondary School Emergency Relief (ESSER III) Expanded Learning Opportunity State Reserve, Learning Loss - Covid19   | 84.425U                                    | 15621   | 45,843                  |
| Total Education Stabilization Funds, Assistance Listing 84.425  |  |   | <u>629,504</u>          |
| Special Education: IDEA Basic Loc. Assist. Entitlement Part B   | 84.027                                     | 13379   | 70,814                  |
| Total Special Education Cluster   |  |   | <u>70,814</u>           |
| ESEA: Title I, Part A, Basic Grants   | 84.010                                     | 14329   | 107,259                 |
| ESEA: Title II, Part A, Supporting Effective Instruction  | 84.367                                     | 14341   | 16,480                  |
| ESEA: Title V, Part B, Rural and Low Income Schools   | 84.358                                     | 14356   | 11,447                  |
| ESEA: Title IV, Part A, Student Support and Academic Enrichment   | 84.424                                     | 15396   | 10,654                  |
| Public Charter School Grant   | 84.282A                                    | 15385   | 53,390                  |
| Total Passed Through California Department of Education (CDE)   |  |   | <u>899,548</u>          |
| Total U.S. Department of Education  |  |   | <u>899,548</u>          |
| <b>U.S. Department of Agriculture:</b>  |  |   |                         |
| Passed through California Department of Education (CDE):  |  |   |                         |
| Child Nutrition Program: National School Lunch - Seamless Summer Option   | 10.555                                     | 13391   | 49,592                  |
| Child Nutrition Program: SNP Emergency Cost Reimbursement - Covid-19  | 10.555                                     | 15637   | 5,814                   |
| Total Child Nutrition Cluster   |  |   | <u>55,406</u>           |
| Pandemic EBT Local Administrative Grant - Covid-19  | 10.649                                     | 15644   | 613                     |
| Total Passed Through California Department of Education (CDE)   |  |   | <u>56,019</u>           |
| Total U.S. Department of Agriculture  |  |   | <u>56,019</u>           |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>   |  |   | <u>\$ 955,567</u>       |

The accompanying notes are an integral part of this schedule.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

The District did not use the ten percent de minimis indirect cost rate.

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

For The Year Ended June 30, 2022

|  |                     |
|--|---------------------|
| June 30, 2022 Annual Financial and Budget<br>Report Net Assets | \$ 1,807,261        |
| Adjustments and Reclassifications                              |                     |
| Increasing and (Decreasing) Net Assets -                       |                     |
| Increase accumulated depreciation and depreciation expense     | (23,854)            |
| Increase health and welfare benefits                           | (16,195)            |
| Rounding   | (2)                 |
|  | <hr/>               |
| June 30, 2022 Audited Financial Statements<br>Net Assets       | <u>\$ 1,767,210</u> |

**OTHER INDEPENDENT AUDITOR'S REPORTS**

Mark G. Wetzel, CPA  
Michael R. Cline, CPA  
Kenneth X. Stringer, CPA



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

Aaron S. Weiss, CPA  
Matthew J. Hague, CPA

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United-Humboldt Charter School (the "Charter School") which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, functional expenses, 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 March 8, 2023.

**Report on 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-HUMBOLDT CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2022

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 2022-001, that we consider to be a significant deficiency.

### Report on 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 Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on the Charter School's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's response was not subjected to the other 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. Masonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

March 8, 2023

Mark G. Wetzel, CPA  
Michael R. Cline, CPA  
Kenneth X. Stringer, CPA



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

Aaron S. Weiss, CPA  
Matthew J. Hague, CPA

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

**Report on Compliance**

***Opinion***

We have audited the Northern United-Humboldt Charter School's (the "Charter School") compliance with the requirements specified in the *2021-22 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, 2022.

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, 2022.

***Basis for Opinions***

We conducted our audit of compliance 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 requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the compliance requirements referred to above. Our audit does not provide a legal determination of the Charter School's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with applicable compliance requirements occurred, whether due to fraud or error, and to express an opinion on the Charter School's compliance based on the compliance audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the applicable compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter School's compliance with the requirements of the State programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, our responsibilities are to:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter School's compliance with the compliance requirements referred to above and performing such other procedures as the auditor considers necessary in the circumstances;
- Obtain an understanding of the Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal controls over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the Charter School's compliance with the State laws and regulations applicable to the following items:

| <u>Description</u>   | <u>Procedures<br/>Performed</u> |
|--|---------------------------------|
| <b>Local Education Agencies Other Than Charter Schools</b> |                                 |
| Attendance   | Not applicable                  |
| Teacher certification and misassignments                   | Not applicable                  |
| Kindergarten Continuance                                   | Not applicable                  |
| Independent study  | Not applicable                  |
| Continuation education                                     | Not applicable                  |
| Instructional Time   | Not applicable                  |
| Instructional Materials                                    | Not applicable                  |
| Ratio of Administrative Employees to Teachers              | Not applicable                  |

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

| <u>Description</u>  | <u>Procedures Performed</u> |
|---|-----------------------------|
| Classroom Teacher Salaries  | Not applicable              |
| Early Retirement Incentive Program  | Not applicable              |
| GANN Limit Calculation  | Not applicable              |
| School Accountability Report Card   | Not applicable              |
| Juvenile Court Schools  | Not applicable              |
| Middle or Early College High School                                       | Not applicable              |
| K-3 Grade Span Adjustment   | Not applicable              |
| Transportation Maintenance of Effort                                      | Not applicable              |
| Apprenticeship: Related and Supplemental Instruction                      | Not applicable              |
| Comprehensive School Safety Plan  | Not applicable              |
| District of Choice  | Not applicable              |
| <b>School Districts, County Offices of Education, and Charter Schools</b> |                             |
| California Clean Energy Jobs Act  | Yes                         |
| After/Before School Education and Safety Program                          | Not applicable              |
| Proper Expenditure of Education Protection Account Funds                  | Yes                         |
| Unduplicated Local Control Funding Formula Pupil Counts                   | Yes                         |
| Local Control and Accountability Plan                                     | Yes                         |
| Independent Study-Course Based  | Not applicable              |
| Immunizations   | Not applicable              |
| Educator Effectiveness  | Yes                         |
| Expanded Learning Opportunities Grant (ELO-G)                             | Yes                         |
| Career Technical Education Incentive Grant                                | Not applicable              |
| In Person Instruction Grant   | Not applicable              |
| <b>Charter Schools</b>  |                             |
| Attendance  | Yes                         |
| Mode of Instruction   | Not applicable              |
| Nonclassroom-Based Instruction/Independent Study                          | Yes                         |
| Determination of Funding for Nonclassroom-Based Instruction               | Yes                         |
| Annual Instructional Minutes – Classroom Based                            | Not applicable              |
| Charter School Facility Grant Program                                     | Not applicable              |

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements referred to above on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the compliance requirements referred to above will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

compliance with the compliance requirement referred to above that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance:

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements specified in the *2021-22 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

March 8, 2023

Mark G. Wetzel, CPA  
Michael R. Cline, CPA  
Kenneth X. Stringer, CPA



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

Aaron S. Weiss, CPA  
Matthew J. Hague, CPA

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Northern United-Humboldt Charter School's (the "Charter School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Charter School's major federal programs for the year ended June 30, 2022. The Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance 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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Charter School's compliance with the compliance requirements referred to above.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE - CONTINUED

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE - CONTINUED

**Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*David L. Mooney & Co.*

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

March 8, 2023

**FINDINGS AND QUESTIONED COSTS**

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

June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

|   |            |
|---|------------|
| Type of auditor's report issued:  | Unmodified |
| Internal control over financial reporting:                                    |            |
| Material weakness(es) identified?   | No         |
| Significant deficiencies identified not considered to be material weaknesses? | Yes        |
| Noncompliance material to financial statements noted?                         | No         |

Federal Awards

|   |               |
|---|---------------|
| Internal control over major programs:   |               |
| Material weakness(es) identified?   | No            |
| Significant deficiencies identified not considered to be material weaknesses? | None reported |

|   |            |
|---|------------|
| Type of auditor's report issued on compliance for major programs: | Unmodified |
|---|------------|

|  |    |
|--|----|
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance Section 200.516(a) | No |
|--|----|

Identification of major programs:

Federal Assistance

| <u>Listing Number</u> | <u>Name of Federal Program or Cluster</u>   |
|-----------------------|---|
| 84.425D               | Elementary and Secondary School Emergency Relief (ESSER) - Covid19  |
| 84.425D               | Elementary and Secondary School Emergency Relief (ESSER II) - Covid19   |
| 84.425U               | Elementary and Secondary School Emergency Relief (ESSER III) - Covid19  |
| 84.425U               | Elementary and Secondary School Emergency Relief (ESSER III), Learning Loss - Covid19   |
| 84.425D               | Elementary and Secondary School Emergency Relief (ESSER II) Expanded Learning Opportunities State Reserve - Covid19                     |
| 84.425U               | Elementary and Secondary School Emergency Relief (ESSER III): Expanded Learning Opportunities, State Reserve, Emergency Needs - Covid19 |
| 84.425U               | Elementary and Secondary School Emergency Relief (ESSER III): Learning Loss Mitigation - Covid19  |

|  |           |
|--|-----------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
|--|-----------|

|  |    |
|--|----|
| Auditee qualified as low-risk auditee? | No |
|--|----|

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

June 30, 2022

Section II – Financial Statement Findings

2022-001: 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.

Condition

Prior to the initial December 15, 2022 deadline, the Charter School obtained an extension until March 15, 2023 to file the audit report. The Charter School's audit report was filed prior to the extended date.

Effect

The County Superintendent of Schools, the Department of Education, and the State Controller's Office received the report after the initial December 15, 2022 deadline.

Cause

The extension was necessary due to delays in the County of Humboldt providing final cash reports to verify the Charter School's cash balances in the county treasury.

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 III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.



# 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

*Rosemary Kunkler – President*

*Bianca Garza – Vice President*

*Jera Cox*

*Melissa Johnson*

*Aime Snider*

### CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

#### FINDING 2022-001: LATE FILING OF REPORT (CODE 30000)

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

Corrective Action: Northern United – Humboldt 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: March 3, 2023

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2022

No prior year findings reported.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.6 Approval of Onboarding/Offboarding Protocol for NUCS Board Handbook

**Action Requested:**

Approval

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

At the March board meeting, the board discussed edits to the draft Onboarding/Offboarding Protocol for the NUCS Board Handbook. The edits have been incorporated into the attached draft.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rosemary Kunkler

## **Onboarding/Offboarding Board Members:**

### **Principles:**

Strong board members are essential in maintaining a well-functioning school. A great school board works hand-in-hand with executive leadership to fulfill the mission and vision of the school. Whether incumbent or newly elected, the school benefits from school board members who are engaged, inspired and ready to work with the team. Having a clear understanding of the duties, responsibilities, expectations and protocols is essential for board members. An excellent onboarding and offboarding protocol is necessary to ensure this outcome.

### **Onboarding Protocols:**

- ❖ At the first NUCS Board Meeting after being sworn in, the new board member will be onboarded.
- ❖ The onboarding process will consist of:
  - An introduction to all NUCS Directors and Officers
  - A review of the NUCS Board Handbook, including all protocols, calendar of meeting dates, contact list for all Board Members, location of board policies, an explanation of Board roles
  - Receiving a Robert's Rules of Order book
  - A photo being taken for the NUCS school badge
  - A introduction to their new NUCS email address
- ❖ The School Director will create a NUCS School Badge and a name plate for the new Board Member

### **Offboarding Protocols:**

- ❖ When a Board Member resigns from office, they must review and follow the offboarding protocol.
  - Submitting a letter of resignation to the Board Chair or School Director
  - The letter of resignation will be agendaized for approval as a Consent Agenda item at the following Board Meeting.
  - The resigning Board Member will return all NUCS items to the School Director by dropping it off at a specified location over the next 14 days.
- ❖ When a Board Member will not continue after their term ends or if a Board Member is voted off, they must review and follow the offboarding protocol.
  - The Board Member will return all NUCS items to the School Director by dropping it off at a specified location over the next 14 days.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.7 Approval of NUCS 2023-2024 NUCS Certificated and Classified Pay Schedules

**Action Requested:**

Approval

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

The certificated pay schedule is updated to correct two errors, one on the Director line and one on the Regional Director line. We are also adjusting the stipend amounts for a master's degree and for longevity. In order to be in compliance with minimum wage requirements, the classified pay schedule needs to be updated. Additionally, we are adding the position of Chief Business Official to the pay schedule. Finally, we are adjusting the stipend amounts for an associate's and a bachelor's degree and longevity.

**Fiscal Implications:**

To be determined

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



Northern United Charter Schools  
Pay Schedule - Effective Date 07/01/2022

Current

**CLASSIFIED EMPLOYEE PAY SCHEDULE**

| CLASSIFIED SALARIED EMPLOYEE |             |          |           |            |           |          |
|------------------------------|-------------|----------|-----------|------------|-----------|----------|
| Row                          | Position    | Column I | Column II | Column III | Column IV | Column V |
| 1                            | Director    | \$62,400 | \$64,400  | \$66,400   | \$68,400  | \$70,400 |
| 2                            | Coordinator | \$53,300 | \$55,300  | \$57,300   | \$59,300  | \$61,300 |
| 3                            | Registrar   | \$41,500 | \$43,500  | \$45,500   | \$47,500  | \$49,500 |

| CLASSIFIED HOURLY EMPLOYEE |                               |          |           |            |           |          |
|----------------------------|-------------------------------|----------|-----------|------------|-----------|----------|
| Row                        | Position                      | Column I | Column II | Column III | Column IV | Column V |
| 1                          | Instructional Aide            | \$15.00  | \$15.75   | \$16.50    | \$17.25   | \$18.00  |
| 2                          | Behaviorial Support Assistant | \$19.00  | \$21.00   | \$23.00    | \$25.00   | \$27.00  |
| 3                          | Technician                    | \$18.00  | \$19.00   | \$20.00    | \$21.00   | \$22.00  |
| 4                          | Administrative Assistant      | \$19.50  | \$20.50   | \$21.50    | \$22.50   | \$23.50  |
| 5                          | Office Clerk /Secretary       | \$15.00  | \$15.75   | \$16.50    | \$17.25   | \$18.00  |
| 6                          | Custodian/Maintenance         | \$15.00  | \$15.75   | \$16.50    | \$17.25   | \$18.00  |
| 7                          | Food Services                 | \$15.00  | \$15.75   | \$16.50    | \$17.25   | \$18.00  |

| MISCELLANEOUS PAY TYPES            |                       |  |              |              |               |
|------------------------------------|-----------------------|--|--------------|--------------|---------------|
| Classified One-One Tutor:          | \$17.00 =1-2 students | Bachelor Degree: \$350 per year (Only 1 recognized)  |              |              |               |
| Classified Small Group Instructor: | \$33.00 = 3+ students | Associate Degree: \$150 per year (Only 1 recognized) |              |              |               |
| Budget Specialist                  | \$40.50 per hour      |  |              |              |               |
| Longevity:                         | \$300-6th yr          | \$350-7th yr   | \$400-8th yr | \$450-9th yr | \$500-10th yr |



Current

### CERTIFICATED EMPLOYEE PAY SCHEDULE

#### 220 DAY CERTIFICATED SALARIED EMPLOYEE

| Row | Position          | Column I | Column II | Column III | Column IV | Column V | Column VI | Column VII |
|-----|-------------------|----------|-----------|------------|-----------|----------|-----------|------------|
| 1   | Regional Director | \$75,500 | \$77,500  | \$79,500   | \$81,500  | \$83,500 | \$85,500  | \$87,500   |
| 2   | Director          | \$63,400 | \$65,400  | \$67,400   | \$69,400  | \$71,400 | \$73,400  | \$75,400   |

#### 190-220 DAY CERTIFICATED SALARIED EMPLOYEE

| Row | Position                   | Column I | Column II | Column III | Column IV | Column V | Column VI | Column VII |
|-----|----------------------------|----------|-----------|------------|-----------|----------|-----------|------------|
| 1   | School Psych./Speech Path. | \$61,500 | \$63,500  | \$65,500   | \$67,500  | \$69,500 | \$71,500  | \$73,500   |
| 2   | Counselor                  | \$61,500 | \$63,500  | \$65,500   | \$67,500  | \$69,500 | \$71,500  | \$73,500   |
| 3   | Coordinator                | \$53,300 | \$55,300  | \$57,300   | \$59,300  | \$61,300 | \$63,300  | \$65,300   |

#### 183 DAY CERTIFICATED SALARIED TEACHER

| Row | Salary Amount | Per Student Amount (non - center based) |
|-----|---------------|---|
| 1   | \$45,000      | \$1,800 per year per student            |
| 2   | \$47,000      | \$1,880 per year per student            |
| 3   | \$49,000      | \$1,960 per year per student            |
| 4   | \$51,000      | \$2,040 per year per student            |
| 5   | \$53,000      | \$2,120 per year per student            |
| 6   | \$55,000      | \$2,200 per year per student            |
| 7   | \$57,000      | \$2,280 per year per student            |
| 8   | \$59,000      | \$2,360 per year per student            |
| 9   | \$61,000      | \$2,440 per year per student            |
| 10  | \$63,000      | \$2,520 per year per student            |
| 11  | \$65,000      | \$2,600 per year per student            |
| 12  | \$67,000      | \$2,680 per year per student            |
| 13  | \$69,000      | \$2,760 per year per student            |
| 14  | \$71,000      | \$2,840 per year per student            |
| 15  | \$73,000      | \$2,920 per year per student            |

#### MISCELLANEOUS PAY TYPES

|                                      |                              |  |              |              |               |
|--------------------------------------|------------------------------|--|--------------|--------------|---------------|
| Substitute Teacher:                  | \$245/day (7hr) or \$35/hour | Masters Degree: \$550 per year (Only 1 recognized) |              |              |               |
| Certificated One-On-One Tutor:       | \$17.50 = 1-2 students       | 22/23 STRS Post-Retirement Earnings Limit:         |              |              | \$49,746      |
| Certificated Small Group Instructor: | \$35.00 = 3+ students        |  |              |              |               |
| Longevity:                           | \$300-6th yr                 | \$350-7th yr                                       | \$400-8th yr | \$450-9th yr | \$500-10th yr |

## PROPOSED CLASSIFIED EMPLOYEE PAY SCHEDULE 2023-2024

| <b>CLASSIFIED SALARIED EMPLOYEE</b> |                        |          |           |            |           |          |
|-------------------------------------|------------------------|----------|-----------|------------|-----------|----------|
| Row                                 | Position               | Column I | Column II | Column III | Column IV | Column V |
| 1                                   | Chief Business Officer | \$82,250 | \$84,250  | \$86,250   | \$88,250  | \$90,250 |
| 2                                   | Director               | \$62,400 | \$64,400  | \$66,400   | \$68,400  | \$70,400 |
| 3                                   | Coordinator            | \$53,300 | \$55,300  | \$57,300   | \$59,300  | \$61,300 |
| 4                                   | Registrar              | \$41,500 | \$43,500  | \$45,500   | \$47,500  | \$49,500 |

| <b>CLASSIFIED HOURLY EMPLOYEE</b> |                              |          |           |            |           |          |
|-----------------------------------|------------------------------|----------|-----------|------------|-----------|----------|
| Row                               | Position                     | Column I | Column II | Column III | Column IV | Column V |
| 1                                 | Instructional Aide           | \$17.00  | \$17.75   | \$18.50    | \$19.25   | \$20.00  |
| 2                                 | Behavioral Support Assistant | \$19.00  | \$21.00   | \$23.00    | \$25.00   | \$27.00  |
| 3                                 | Technician                   | \$18.00  | \$19.00   | \$20.00    | \$21.00   | \$22.00  |
| 4                                 | Administrative Assistant     | \$19.50  | \$20.50   | \$21.50    | \$22.50   | \$23.50  |
| 5                                 | Office Clerk /Secretary      | \$16.00  | \$16.75   | \$17.50    | \$18.25   | \$19.00  |
| 6                                 | Custodian/Maintenance        | \$16.00  | \$16.75   | \$17.50    | \$18.25   | \$19.00  |
| 7                                 | Food Services                | \$16.00  | \$16.75   | \$17.50    | \$18.25   | \$19.00  |

| <b>MISCELLANEOUS PAY TYPES</b>     |                       |  |              |              |               |  |
|------------------------------------|-----------------------|--|--------------|--------------|---------------|--|
| Classified One-One Tutor:          | \$17.00 =1-2 students | Bachelor Degree: \$500 per year (Only 1 recognized)  |              |              |               |  |
| Classified Small Group Instructor: | \$33.00 = 3+ students | Associate Degree: \$350 per year (Only 1 recognized) |              |              |               |  |
| Longevity:                         | \$500-6th yr          | \$550-7th yr   | \$600-8th yr | \$650-9th yr | \$700-10th yr |  |

## PROPOSED CERTIFICATED EMPLOYEE PAY SCHEDULE

### 220 DAY CERTIFICATED SALARIED EMPLOYEE

| Row | Position          | Column I | Column II | Column III | Column IV | Column V | Column VI | Column VII |
|-----|-------------------|----------|-----------|------------|-----------|----------|-----------|------------|
| 1   | Regional Director | \$77,500 | \$79,500  | \$81,500   | \$83,500  | \$85,500 | \$87,500  | \$89,500   |
| 2   | Director          | \$65,400 | \$67,400  | \$69,400   | \$71,400  | \$73,400 | \$75,400  | \$77,400   |

### 190-220 DAY CERTIFICATED SALARIED EMPLOYEE

| Row | Position                   | Column I | Column II | Column III | Column IV | Column V | Column VI | Column VII |
|-----|----------------------------|----------|-----------|------------|-----------|----------|-----------|------------|
| 1   | School Psych./Speech Path. | \$61,500 | \$63,500  | \$65,500   | \$67,500  | \$69,500 | \$71,500  | \$73,500   |
| 2   | Counselor                  | \$61,500 | \$63,500  | \$65,500   | \$67,500  | \$69,500 | \$71,500  | \$73,500   |
| 3   | Coordinator                | \$53,300 | \$55,300  | \$57,300   | \$59,300  | \$61,300 | \$63,300  | \$65,300   |

### 183 DAY CERTIFICATED SALARIED TEACHER

| Row | Salary Amount | Per Student Amount (non - center based) |
|-----|---------------|---|
| 1   | \$45,000      | \$1,800 per year per student            |
| 2   | \$47,000      | \$1,880 per year per student            |
| 3   | \$49,000      | \$1,960 per year per student            |
| 4   | \$51,000      | \$2,040 per year per student            |
| 5   | \$53,000      | \$2,120 per year per student            |
| 6   | \$55,000      | \$2,200 per year per student            |
| 7   | \$57,000      | \$2,280 per year per student            |
| 8   | \$59,000      | \$2,360 per year per student            |
| 9   | \$61,000      | \$2,440 per year per student            |
| 10  | \$63,000      | \$2,520 per year per student            |
| 11  | \$65,000      | \$2,600 per year per student            |
| 12  | \$67,000      | \$2,680 per year per student            |
| 13  | \$69,000      | \$2,760 per year per student            |
| 14  | \$71,000      | \$2,840 per year per student            |
| 15  | \$73,000      | \$2,920 per year per student            |

### MISCELLANEOUS PAY TYPES

|                                      |                              |  |
|--------------------------------------|------------------------------|--|
| Substitute Teacher:                  | \$245/day (7hr) or \$35/hour | Masters Degree: \$1000 per year (Only 1 recognized)        |
| Certificated One-On-One Tutor:       | \$17.50 = 1-2 students       | 23/24 STRS Post Retirement Earnings Limit: \$50,655        |
| Certificated Small Group Instructor: | \$35.00 = 3+ students        |  |
| Longevity:                           | \$500-6th yr                 | \$550-7th yr   \$600-8th yr   \$650-9th yr   \$700-10th yr |

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.8 Approval of Briceland Learning Center Overnight Field Trip to Oregon

**Action Requested:**

Approval

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

Per our liability insurance, CharterSafe, the Board must approve overnight field trips. This field trip is for the 6th grade students who attend Briceland Learning Center. They are going to Cave Junction, Medford and Ashland.

**Fiscal Implications:**

To be determined

**Contact Person/s:** Shari Lovett



Northern United Charter Schools  
Field Trip Request Form

Students:  
Amaya Cabral  
Mahala Contreras  
Esmeralda Munschke  
Ziya Prescott  
Asher Stuyard  
Chaperones: Nona Ikeda  
Sara Ryce

Teacher: Nona Ikeda Date of Request: 3/16/23  
Learning Center (if applicable): Briceland Learning Center  
Date(s) of Trip: ~~5/29-6/2~~ 5/29-6/2 Kind of Trip: Day:      Out-of-County:  Overnight:   
Purpose: 6<sup>th</sup> grade graduation - out door / theatre arts / glass art / museum  
Destination: Cave Junction, OR and Medford, OR and Ashland, OR  
Number of Students: 5 Number of Adult Chaperones: 2  
Departure Date & Time: 5/29 9 AM Expected arrival time at destination: 5/29 2 PM  
Other Stops & Times: Grants Pass - Midford - Myslem Room - Ashland - Shakespeare  
Return Date & Time: 6/2 5 pm -museum play  
Mode of Transportation: School Van  
Cost: Covered by Fundraising Other Costs:       
(submit purchase request or PAR as necessary)  
Teacher Signature: Nona Ikeda Date: 3/16/23  
Charter Director/Designee Signature: Shari Lee Date: 3/29/2023

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

\*School Board Approval:      Date:     

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

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

Email to [debbisholes@nucharters.org](mailto:debbisholes@nucharters.org), or

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

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

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

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

## 6<sup>th</sup> Grade Trip Itinerary

### Monday May 29<sup>th</sup>

Meet in Briceland and try to leave by 9am or 10 if that's better for folks.

Stop in Eureka to get vans (if they haven't been picked up yet).

Stop along the Smith river for lunch (and maybe exploring).

Arrive at the Treehouse place outside Cave Junction around 2pm or later, depending on stops on the way.

Maybe go horseback riding at 4:30 or at 6.

Make dinner.

Maybe have s'mores at the campfire.

### Tuesday May 30<sup>th</sup>

Enjoy in the included breakfast before maybe heading out for the Horseback Ride at 9:30 or the Outback adventure at 9am.

Have lunch.

Do Zipline adventure at 12:30 till 2:30.

Have a snack then go check out caves at Cave junction if interested. Or go horseback riding at 4:30 or 6 if preferred over the morning.

Make dinner.

Maybe have s'mores at the campfire.

### Wednesday May 31<sup>st</sup>

Enjoy in the included breakfast.

Get packed up and head out by 10 or so.

Head to Grant's Pass for lunch and tour at Glass Forge.

Should be done with this by about 2 or sooner. There is time to explore this first half of the day.

Next to the Jackson Wellsprings where we will rent the space for our private use 3-4:30.

Afterwards check into our airbnb, make dinner, chill out.

### Thursday June 1<sup>st</sup>

Make breakfast (or go to Crepe place)

11-1:30 Break room and Mystery room @CrunchTime! In Medford.

Go back to our place for lunch.

Around 2:30 or 3 or so head to Ashland to roam and explore (Lithia park, museum, whatever we want) before dinner then Shakespeare play (12<sup>th</sup> Night) at 8pm.

Head back to airbnb.

### Friday June 2<sup>nd</sup>

Head home.

Paul Bunyan/Trees of Mystery on the way back.

**Agenda Item 4.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

4.9 Selection of Independent Auditor for Fiscal Year 23-24 for NUCS

**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. As our previous firm will no longer be auditing schools, we are selecting a new firm, Clifton Larson Allen LLP (CLA). This firm audits many charter schools throughout the state. While this is a \$13,255 increase over the cost of our previous firm, it was the lowest bid we received.

**Fiscal Implications:**

\$45,255

**Contact Person/s:** Shari Lovett, Tammy Picconi



March 10, 2023

Proposal to provide professional  
auditing and tax services to:

## Northern United Charter Schools

Prepared by:  
**Marlen Gomez, CPA, Principal**  
Marlen.gomez@CLAconnect.com  
Direct 626-387-8232

[CLAconnect.com](https://www.CLAconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



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## Transmittal Letter

March 10, 2023

Northern United Charter Schools  
2120 Campton Road, Suite H  
Eureka, CA 95503

Dear Management and Board of Directors:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping Northern United Charter Schools (the School) meet their need for professional services. The enclosed proposal responds to your request for auditing and tax services for the fiscal year ending June 30, 2023.

We are confident our proposal not only addresses your requirements in a professional service firm, but also demonstrates our strong capabilities to serve charter schools similar to those of the School, developed during our more than 20 years of experience serving charter schools since their inception, as well as our more than 60-year history of working with nonprofits organizations.

CLA is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges
- Proactively work with you to develop approaches based on a deep understanding of your business and industry
- Address your organization's financial challenges through our national, local, and global resources
- Continually strive to better your organization, the nonprofit industry, the communities in which we work and live, the accounting profession, and ourselves

We are eager to work with you and welcome the chance to present our proposal to the Board of Directors or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP

Marlen Gomez, CPA  
Principal  
626-387-8232  
[marlen.gomez@CLAconnect.com](mailto:marlen.gomez@CLAconnect.com)



# Qualifications and Experience

## Firm overview

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 8,500 people in nearly 130 U.S. locations, and a global vision, we promise to know you and help you.

8,500+

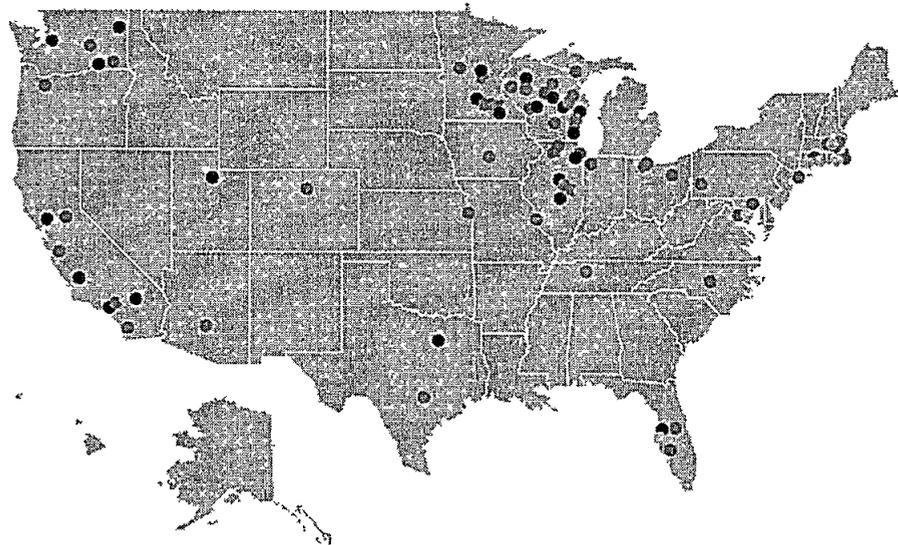
PEOPLE

130

NEARLY 130 U.S. LOCATIONS

AN INDEPENDENT  
NETWORK MEMBER OF

CLA Global



## It takes balance

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.

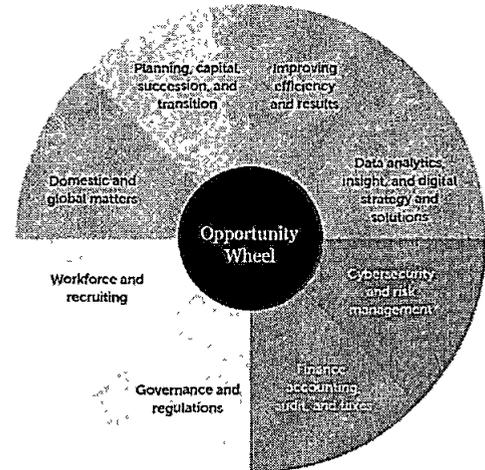
At the beginning of 2022, CLA was certified as a Great Place to Work<sup>®</sup> based on employee feedback and workplace experience.



## Why should Northern United Charter Schools choose CLA?

With CLA by your side, you can find everything you need in one firm. We know your industry, and we want to know you.

- Need help getting started? We can provide resources.
- Want to improve your performance and results? We assemble the right team for you.
- Planning for a leadership transition? CLA has the tools you need.



### Support at every turn

You can expect:

- **A proposed team of professionals carefully selected for compatibility with the School's needs and circumstances** — Your service team understands the strategic, operational, and regulatory issues impacting your organization. These professionals dedicate a substantial percentage of their time assisting similar clients with financial, regulatory, and information security matters.
- **Diversity, equity, and inclusion (DEI)** — We are dedicated to building a diverse, equitable, and inclusive culture that thrives on different beliefs and perspectives. Our DEI team identifies strategies that foster and support the many dimensions of diversity within the firm. When we embrace a diverse, equitable, and inclusive culture, we can truly know and help each other and our clients — that's how we create opportunities together.
- **Commitment to the community** — CLA family members bring meaningful social impact through volunteer efforts, charitable contributions, service on boards, and a focus on sustainable practices. Our community engagement team is bolstered by the diversity and inclusion team and the CLA Foundation — a philanthropic organization that has awarded more than \$5 million to advance career opportunities in communities across the nation.
- **Efficiency** — Our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- **Experience and continuity** — Each engagement team member has in-depth industry experience in accounting, auditing, or tax matters. We commit the necessary resources to provide quality client service and timely report delivery. We have an extensive local and national practice from which to draw resources.
- **Fresh perspective** — the School can benefit from a fresh look at your business, systems, and processes. You will be served by an engagement team with enthusiasm and a desire to develop a strong relationship that will help us exceed your expectations. We are confident that our industry experience will reveal new ideas, approaches, and opportunities.

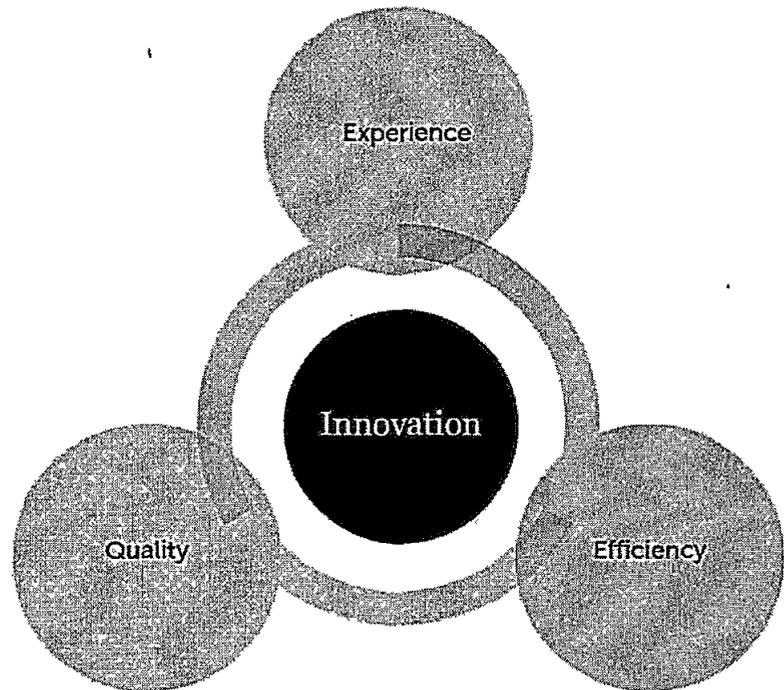


## Innovation at CLA

Artificial intelligence, machine learning, cryptocurrencies, and other technologies are disrupting the way we all do business. Disruption creates the need for innovation; innovation is an opportunity to improve the way we do our work and interact with you. Our entrepreneurial culture requires us to embrace change wherever we find it, learn from it, and create approaches designed to make interactions easier, more transparent, and more seamless.

We use a combination of technical and non-technical means to improve efficiency, enhance quality, and make your experience better.

As your organization continues to innovate, we're doing the same by continually increasing our knowledge of you and understanding of your industry so we can help you address the business issues you face.



**Innovation at CLA is a purposeful approach to problem-solving that transforms technology into better experiences for our clients.**

## The CLA Seamless Assurance Advantage

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



### A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

"The CLA Seamless Assurance Advantage is a creative solution that was mutually beneficial ... and was a more efficient use of both parties' time and resources."

-JOE KELLEY, CFO AND  
TREASURER, LIFESPIRE  
OF VIRGINIA



### Insights through analytics

CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

"The CLA Seamless Assurance Advantage is a game changer."

-WAYNE ATKINS, SENIOR  
DIRECTOR, FINANCE, RV  
INDUSTRY ASSOCIATION

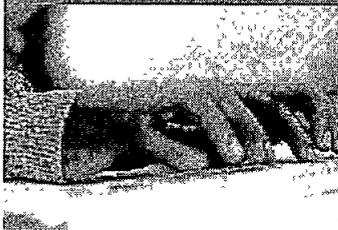


### Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.

"With the AIE and the new audit procedures put in place by CLA, this year's audit was very smooth and effortless."

-DOUG STEWART, PELLA,  
ASSISTANT GENERAL  
MANAGER AND CFO,  
COOPERATIVE ELECTRIC

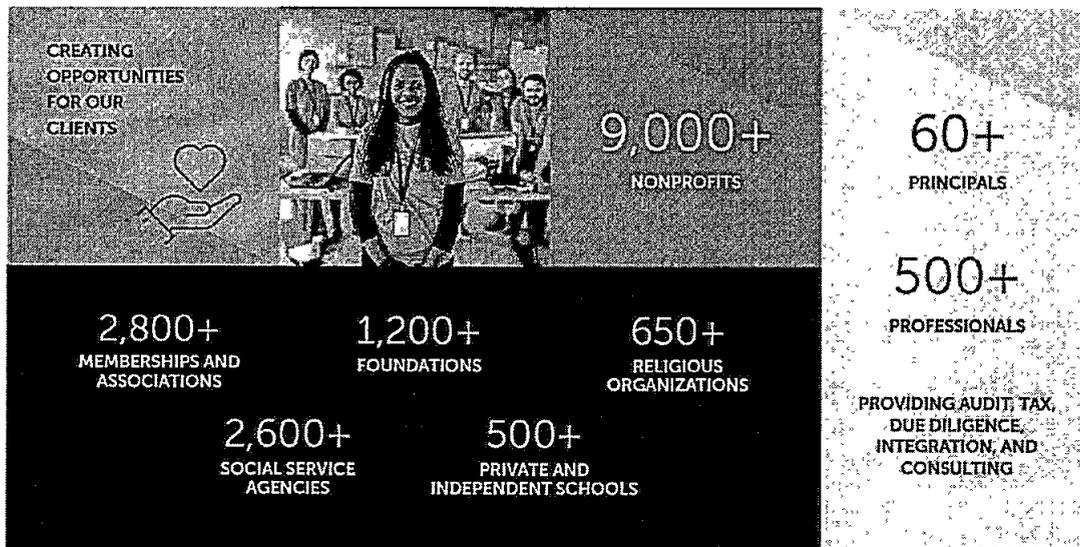


## Relevant industry experience

### Nonprofit industry experience

the School will be served by CLA's dedicated nonprofit group, a team focused on providing high-quality accounting, auditing, tax, and other services to nonprofits like yours. Members of CLA's nonprofit group focus almost exclusively on serving nonprofit organizations, so they have the experience and commitment to fully understand your challenges and opportunities.

Nonprofit organizations are a dynamic, unique area of accounting, and require constant attention and monitoring. Our knowledge of your industry is crucial to offering actionable activities. As a firm with more than 60 years of experience, serving more than 9,000 nonprofit clients, we possess an in-depth understanding of your challenges and are able to respond promptly and effectively to help meet them.



### Industry participation

CLA's role in industry education as a thought leader and industry speaker translates to benefits to the School: you will gain insight into what changes might be ahead for your field, enabling you to plan accordingly. CLA hosts nationally sponsored trade events, and our team of nonprofit professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations.

CLA's assurance and advisory principals are national leaders on several standard-setting bodies. Several have assisted with the writing of the American Institute of Certified Public Accountants (AICPA) practice and audit guides specifically for nonprofit organizations, chaired technical boards, and led state CPA organizations. Many of our professionals gather client thoughts and submit responses to the Financial Accounting Standards Board (FASB). As participants in these state and national standard-setting bodies, our professionals are on the cutting-edge of new developments that affect you. Our work in these emerging areas gives you an advantage in planning ahead. A sampling of industry organizations and regulatory bodies that our nonprofit services team members are active in includes:

- American Institute of Certified Public Accountants
- American Society of Association Executives
- Center for Nonprofit Advancement



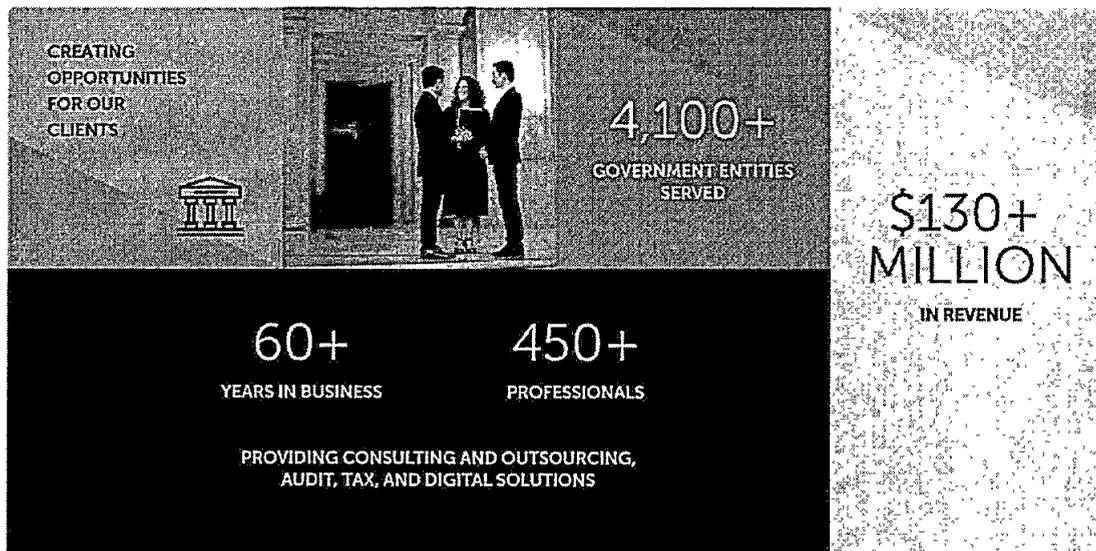
- Council on Foundations
- Financial Accounting Standards Board
- Humentum (formerly InsideNGO)
- Internal Revenue Service
- National Association of Professional Women
- National Council of Nonprofits
- The Center for Association Leadership (Center)

## Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the School the confidence in their decision to select CLA as their professional service provider.

CLA has one of the largest governmental audit and consulting practices in the country, serving more than 4,100 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are well versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.

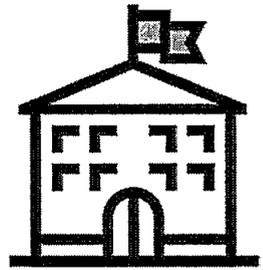


We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, allowing us to avoid the workload compression typically experienced by firms that must meet public School's SEC filing deadlines. CLA is organized into industry teams, affording our clients specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the School will benefit from working with members of our state and local government services team who understand the issues and environment critical to governmental entities.



## Size of firm's nonprofit and governmental audit staff

CLA has large nonprofit (more than 740 professionals) and governmental (more than 600) audit and consulting practices across the country and brings extensive experience providing a variety of such services to clients similar to the School. Our nonprofit and state and local government teams serve more than 13,000 nonprofit and governmental engagements nationwide, including numerous charter schools and school boards. In addition, we perform single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.



## Charter school experience

CLA understands that educators and administrators like those in the School, value innovation and creative thinking in the pursuit of your goals; so does CLA.

Our professionals have been serving and learning from charter schools since the first authorizing laws were passed in 1991. We combine this deep understanding of today's educational environment with more than 50 years of finance and operational experience, bringing a fresh perspective to the challenges you face every day. CLA's Government Practice has professionals that serve as charter school practitioners that can help you master the business end of your work so you can advance your efforts on what matters most — your students. We understand the School's concerns are:

- Limited resources with a need for specialized skills and experience
- Managing to varying funding formulas
- Managing increasing costs, including health care, aging buildings, and technology upgrades
- Complying with financial reporting and regulatory requirements
- Protecting against threats to data, privacy, and system security
- Finding new ways to operate more effectively and efficiently
- Managing operations and budgets on insufficient per-pupil subsidies

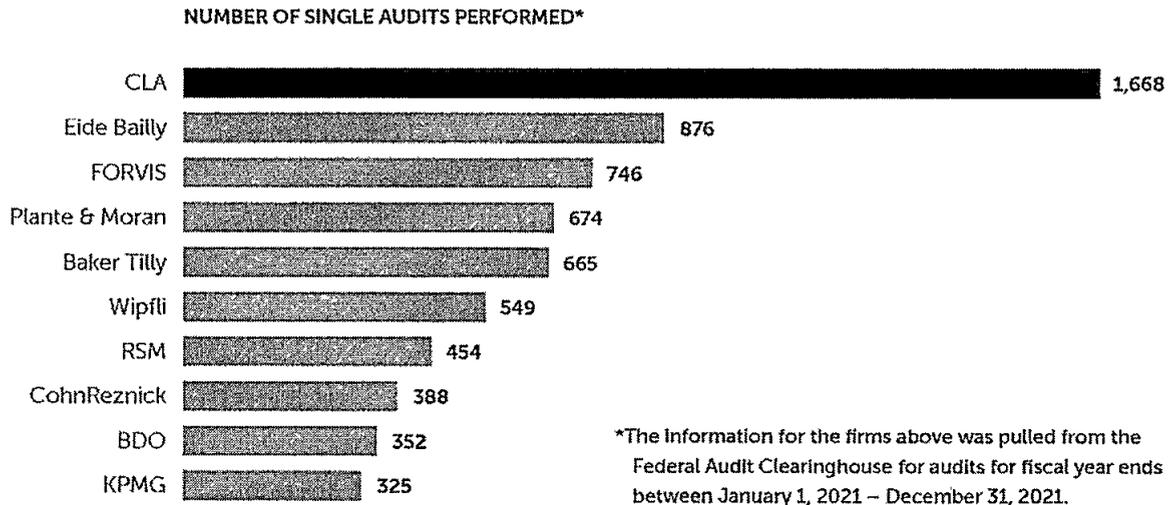
CLA helps by providing:

- Audit, review, and compilation of financial statements
- Tax planning and compliance
- Business operations strategies for accounting and fiscal departments
- Strategic and financial consulting
- Information security
- Internal audit
- Risk assessments
- Employee benefit plan consulting and administration
- Executive search
- Training and educational seminars
- Financial statements
- Budget development and management
- Cloud-based financial system design and implementation



## Single audit experience

CLA has become the national leader in providing audit, tax, and many other financial services to entities similar to the School. Our client portfolio of nonprofit, government, and health care institutions represents nearly half of the firm's total revenues. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry. **CLA performs the largest number of single audits in the United States. We audited nearly \$278 billion dollars in federal funds in 2021.**



In the current environment of increased oversight and new federal funding being available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA) in response to the COVID-19 pandemic, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the School and can enhance the quality of the School's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for the School. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

### Single Audit Resource Center (SARC) Award

CLA received the Single Audit Resource Center (SARC) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.



The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

**The School needs an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved. You will benefit from CLA's experience in this area!**

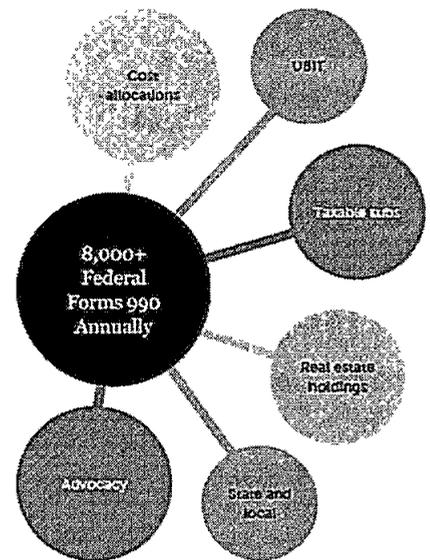


## Nonprofit tax experience

CLA prepares more 990s than the majority of the top ten firms across the United States based on data obtained from CauseIQ. We share what we've learned from our experiences with our tax-exempt clients to keep them aware of potential tax issues. We will share these perspectives and insights throughout the year, not just at tax filing time.

Tax laws and regulations for nonprofit organizations are complex. Federal, state, and local tax laws affecting the School create a complicated and ever-changing landscape which is under the watchful eye of the IRS and state taxing authorities. In addition, your form 990s are available for public inspection, making them accessible to a variety of stakeholders and interested persons. With CLA, the School will get a firm that:

- Has extensive experience in preparing 990, 990-T, and state tax returns, including the required schedules
- Has working knowledge of the nonprofit community's accounting and tax needs
- Offers a streamlined, efficient approach to information return preparation using CLA 990 Exchange
- Is diligent in meeting deadlines to avoid late filing and other tax penalties



The table below demonstrates the depth of CLA's experience serving tax-exempt organizations:

| CPA Firm Ranking of Nonprofits Served Nationwide* |               |
|---|---------------|
| Firm  | Number Served |
| CLA   | 8,314**       |
| PWC   | 8,029         |
| E&Y   | 7,571         |
| Forvis  | 4,174         |
| RSM   | 4,048         |
| BDO   | 3,072         |
| Eide Bailly                                       | 2,750         |
| Wipfli  | 2,463         |
| Plante Moran                                      | 2,023         |
| Deloitte  | 2,004         |
| Baker Tilly                                       | 1,810         |

\*The list is based on a database of approximately 1,126,000 nonprofit filed Forms 990 (filers with annual revenue greater than \$50,000), which is maintained by CauseIQ. The totals do not include 990N and other nonprofits that do not need to file such as religious organizations. Therefore, the numbers listed above do not include all nonprofits served by CLA.

\*\* CLA count includes legacy Blum Shapiro count, acquired in 2021.



## National nonprofit tax team

We have assembled a nationwide team of nonprofit tax professionals who hold advanced degrees in finance, business administration, taxation, and law. These professionals have extensive knowledge of local, state, national, and international tax issues and laws and constantly monitor for tax law changes, court decisions, and pending legislation and regulations. For example, in past sessions of the Maryland General Assembly, local members of our tax department were invited to testify before committees regarding state tax legislation under consideration.

We share these insights with our clients in the form of regular articles, webinars, and roundtable discussions. In addition, our professionals have broad experience representing organizations under examination by the IRS and state taxing authorities. We leverage that experience to provide you with complete, accurate, and transparent tax filings designed to minimize the risk of being selected for such an examination.

Examples of our nonprofit experience include:

| Potential Tax Issues                                  | CLA's Knowledge   |
|---|---|
| <b>Unrelated Business Income (UBI)</b>                | Unrelated business activities can generate additional filing requirements, increase recordkeeping burdens, and even jeopardize your tax-exempt status. Traditional activities include advertising, rent from debt-financed property, administrative services, partnership investments, sale of inventory, and career center job listings. We will consult with and advise you regarding revenue that causes UBI, expense allocations, tracking of net operating losses, and how to protect your organization's tax exemption. |
| <b>Alternative Investments and Foreign Activities</b> | Complex alternative investments can create additional filing requirements, tax obligations, and tax credit opportunities. Investments, programs, and expenditures outside of the United States can generate additional information reporting on the Form 990 as well as additional filings. We are available to consult on such investments and activities before the transactions are entered into so that you will be well informed as to the potential tax and reporting consequences.                                     |
| <b>Deferred Compensation</b>                          | We effectively explain the complex regulations under IRC Section 457 and 409(A) affecting deferred compensation arrangements. We will consult with you regarding how your organization and your employees are impacted.   |
| <b>Employee Benefits and Expense Reimbursements</b>   | We can assist you in identifying taxable and nontaxable benefits for your employees. Proper reporting is essential both for payroll tax purposes and to avoid excise taxes for incomplete disclosure on Form 990. We can help you properly design an accountable plan for expense reimbursements and document retention.  |



| Potential Tax Issues                         | CLA's Knowledge  |
|--|--|
| <b>State and Local Taxes (SALT)</b>          | Exemption from federal income tax does not automatically create exemption from state and local taxes. Many nonprofit organizations must comply with state tax requirements for unrelated business income tax, real estate tax, personal property tax, sales and use tax, and state registration. Our SALT professionals can help you identify your organization's nexus to nonresident states, comply with filing requirements, and generate voluntary disclosure agreements where necessary.  |
| <b>Payments to Nonresident Aliens</b>        | Many nonprofits attract a worldwide employee base, make honorarium payments to nonresident individuals, reimburse for international travel and living expenses, and make payments or award grants to nonresidents. Such activities often create additional reporting and disclosure requirements, and significant complexities exist. Our team of international tax professionals works closely with our network of international affiliates to help you understand and comply with your filing obligations both inside and outside the United States. |
| <b>Payroll and Employment Taxes</b>          | We can assist you with worker classification, employment tax audits, and guidelines for compliance reporting. We can provide guidance and advice regarding the treatment of signing bonuses, severance payments, early retirement, royalties, and settlement payments.   |
| <b>2017 Tax Act and the Wayfair decision</b> | Recent changes to the Internal Revenue Code impact nonprofit organizations. We can help you understand how the new law affects you. We can also help you understand how the Supreme Court recently overturned the long-standing "physical presence" standard and how your provision of goods and services in accordance with your mission can create "economic nexus" with other states.   |
| <b>Miscellaneous Tax Reporting</b>           | We can assist you with identifying and reporting lobbying and political activity, accounting for charitable fundraising events, reporting gaming activities, complying with the requirements for written acknowledgement of donations, maintaining a group exemption for subordinates, structuring your membership fees and benefits, and a wide variety of relevant issues.   |

## Office location assigned to the engagement

The School will be served by our industry-specialized engagement team located in our Glendora office. We have provided the address to our Glendora office, below.

CLA, Glendora  
 2210 East Route 66  
 Glendora, CA 91740



## Peer review report and quality control procedures

In the most recent peer review report, dated November 2022, we received a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report along with the related acceptance letter are provided in **Appendix B** of this proposal. ***This quality control review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

## Workpaper retention

Workpapers will be maintained for at least a seven year period and will be available for examination by authorized representatives of the board or directors, internal audit staff, and by authorized representatives of regulatory personnel, subject to professional ethics requirements. Significant records are stored in one of our secure Master Record Repositories per the engagement type. Upon the receipt of a request for retrieval, an appropriate review format will be determined based on the scope of the examination.

## Federal or state desk or field reviews

CLA has been subject to several federal and state desk reviews by state oversight agencies during the past three years, and we have resolved all findings. In addition, our government audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office, and we have also resolved all findings identified in those reviews.



## Professional ethics and regulatory issues

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

***The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.***

## Litigation

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.



# Team Qualifications and Experience

## Engagement team experience

An experienced engagement team has been aligned to provide you with the most value. The team members have performed numerous engagements of this nature and can commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:



The most important resource any business has is people — *the right people*.

| Engagement Team   | Role   | Experience |
|-------------------|--|------------|
| Marlen Gomez, CPA | Client relationship and engagement principal | 12+ years  |
| Victoria Sprague  | Engagement senior                            | 7+ years   |

**Additional staff** - We will assign additional staff to your engagement based on your needs and their experience providing services to clients similar to the School.

Detailed biographies are available in **Appendix A** of this proposal.

## Staff license to practice

CLA is licensed to practice public accounting in the state of California. All assigned key professional staff are licensed certified public accountants. A majority of states, including Tennessee and Texas, have adopted mobility legislation – which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of their principal place of business without obtaining another license.

All assigned professional staff have complied with governmental qualification standards, including governmental continuing education requirements.

## Commitment to continuing professional education

With one of the largest regulated industry groups in the nation, CLA is committed to providing regular and robust training to our nonprofit and government practitioners. We hold regular Nonprofit and Governmental Accounting and Single Audit updates throughout the year. All of our staff assigned to the School audit will have the required Yellow Book (Government Auditing Standards) CPE.



## Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. If and when it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have a number of qualified staff members to provide the School with quality service over the term of the engagement.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.



# Similar Engagements

## References

CLA offers its clients the best of two worlds — a firm with national experience, complemented by a team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail.

| Los Angeles Leadership Academy |   |
|--------------------------------|---|
| Client Contact                 | Arina Goldring, Executive Director  |
| Phone Number   Email           | 213-381-8484   AGoldring@laleadership.org   |
| Address                        | 2670 Griffin Avenue, Los Angeles, CA 90031  |
| Services Provided              | Audit of financial statements for the past fifteen years most recently the fiscal year ending 6/30/2022, in accordance with FASB generally accepted auditing standards and Uniform Guidance |

| Synergy Academies    |   |
|----------------------|---|
| Client Contact       | Christina Vogel, Chief Operating Officer  |
| Phone Number   Email | 323-250-2375   CVogel@wearesynergy.org  |
| Address              | PO Box 78999, Los Angeles, CA 90016   |
| Services Provided    | Audit of financial statements for the past eight years most recently the fiscal year ending 6/30/2022, in accordance with FASB generally accepted auditing standards and Uniform Guidance |

| California Online Public Schools |   |
|----------------------------------|---|
| Client Contact                   | LaChelle Carter, Director of Finance  |
| Phone Number   Email             | 410-949-0638   lacarter@calca.connectionsacademy.org  |
| Address                          | 33272 Valle Road, San Juan Capistrano, CA 92675   |
| Services Provided                | Audit of financial statements for the past fifteen years most recently the fiscal year ending 6/30/2022, in accordance with FASB generally accepted auditing standards and Uniform Guidance |



# Specific Audit Approach

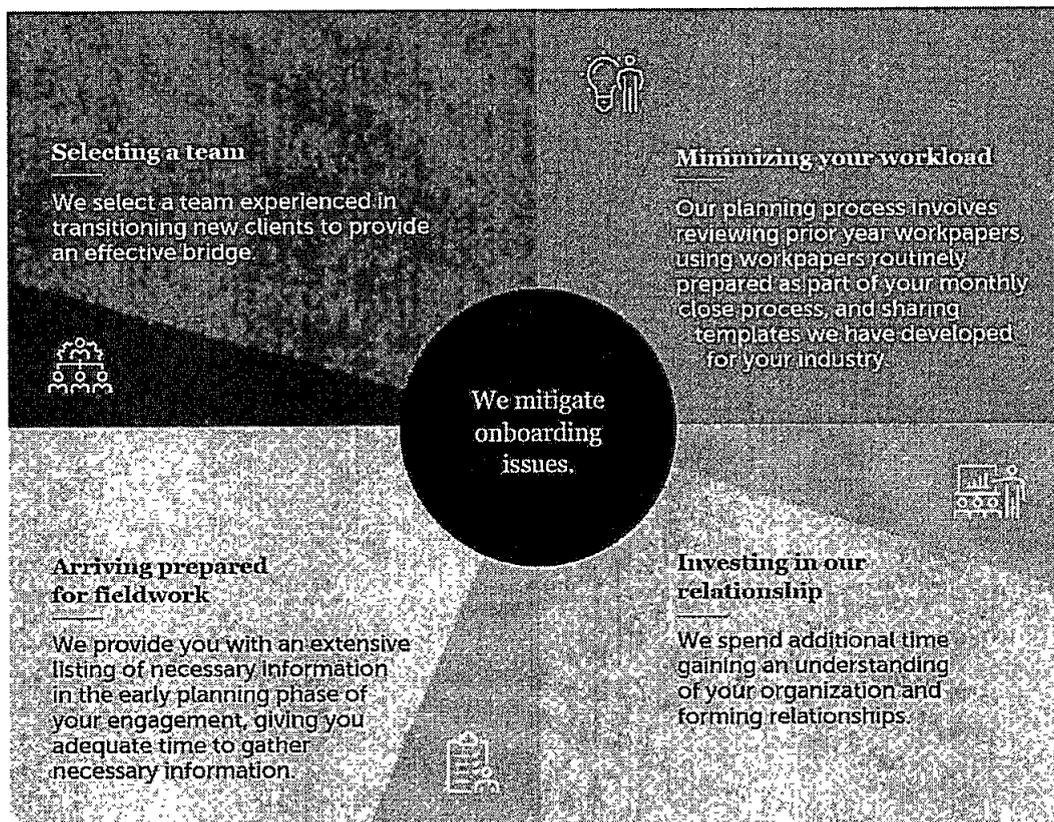
## Seamless assurance advantage: a different way to audit

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.

**Our industry experience makes it easier** - CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

**Your time has value** - We recognize that you and your team's day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication tools, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These tools provide ultimate flexibility so that you can choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent upon any physical locations.

**A simple transition** - We recognize changing accounting firms presents an opportunity as well as a challenge. Our approach deliberately and effectively minimizes the impact of transition.



**No surprises** - We will provide the School with a no surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If issues arise during your audit, we engage the right people in a frank discussion to resolve them.

**Significant involvement of principals and managers** - Because our principals and managers are directly involved in your engagement, we can proactively identify significant issues and resolve them with your management. We believe that your time is best spent with key decision makers so that you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

**We tailor the audit just for you** - While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools that are designed specifically to focus on the issues that are applicable to you.

**You'll learn about what we're doing and what we've found in plain, everyday language** - We believe our services can contribute to better business and administrative practices. By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer you recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

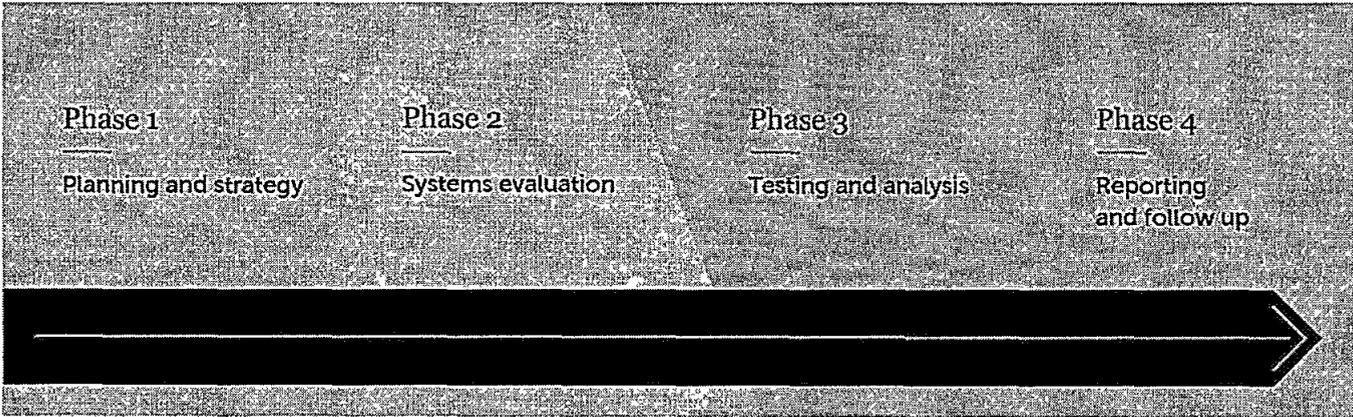
**When performing an audit** we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

**Year-long support** - We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems, including answers to brief routine questions; and share insights and guidelines to assist you in planning for your future success.

## 1. Proposed Segmentation of the engagement

### Financial statement audit approach

We will conduct our audit in four primary phases, as shown below.



### *Phase 1: Planning and strategy*

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with the School – Marlen Gomez and staff will meet with the School personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to:
  - Establish audit approach and timing schedule
  - Assistance to be provided by the School personnel
  - Application of generally accepted accounting principles
  - Initial audit concerns
  - Concerns of the School's management
  - Establishment of report parameters and timetables
  - Progress reporting process
  - Establish principal contacts
- Gain an understanding of the operations of the School, including any changes in its organization, management style, and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, financial, and other management information systems
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the School, and establish mutually agreed upon deadlines

We will document our planning through preparation of the following:

- **Entity Profile** -This profile will help us gain an understanding of the School's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary Analytical Procedures** -These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General Risk Analysis** -This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations and other key planning considerations.
- **Account Risk Analysis** - This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Assurance Information Exchange** - CLA utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for all of the items CLA is requesting. Additionally, clients can attach electronic files and add commentary related to the document requests directly on the application.

One of the key elements in the planning of this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact with you as to what we are finding and where we expect it will lead.



We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the School. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

### *Phase 2: Systems evaluation*

During the systems evaluation phase, we will gain an understanding of the internal control structure of the School for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles. One audit efficiency initiative is to rely heavily on internal controls when appropriate, and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews, and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.

We will also develop our internal control tests to assess the compliance with certain provisions of laws, regulations, contracts, and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the School has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application Information Systems (IS) controls for the applications that are significant to financial statements to conclude whether IS general controls are properly designed and operating effectively and consider application controls as part of the internal control assessment in the financial statement audit. Our strategy for the IS review of the applications will involve reviewing all the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of the School's operations by



reviewing its current controls and control objectives as documented and will also review prior years' audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then proceed to assess the significant computer-related controls.

For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

### *Phase 3: Testing and analysis*

The extent of our substantive testing will be based on results of our internal control tests. It has been our experience that similar clients often have a system of internal controls that, with appropriately designed tests and correlation to account balances, can be used to limit the extent of account balance substantiation testing.

Audit sampling will be used only in those situations where it is the most effective method of testing. Before deciding to sample, we will consider all possible approaches and audit techniques. Items where, in our judgment, acceptance of some sampling risk is not justified will be examined 100%. These may include unusual items or items for which potential misstatements could individually equal or exceed tolerable error.

After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide the School with status reports during audit fieldwork. As in all phases of the audit, we will be in communication with the School to determine that all identified issues are resolved in a timely manner. We will also hold a final exit conference with the School to summarize the results of our fieldwork and review significant findings.

### *Phase 4: Reporting and follow up*

Reports to management will include oral and/or written reports regarding:

- Independent Auditor's Report
- 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
- Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
  - Our responsibility under auditing standards generally accepted in the United States of America
  - Changes in significant accounting policies or their application



- Unusual transactions
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing the audited financial statements
- Disagreements with the School
- the School's consultations with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements, and management letter will be issued.

The School will be provided a draft of any comments that we propose to include in the management letter, enabling you to review the comments for accuracy prior to final release. Any items that come to our attention that are not what we consider major items may be discussed verbally with management and not included in the management letter. Our management letter will include items noted during our analysis of your operations.

We will also make a formal presentation of the results of the audit to those charged with governance, if requested.

### Single audit approach

We will conduct our single audit in three primary phases, as shown below. Please note this is an abbreviated approach. Our detailed approach can be provided upon request.

|   |   |
|---|---|
| <p>Phase 1<br/>Planning</p>                         | <p>The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the School's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.</p> |
| <p>Phase 2<br/>Major Program Testing</p>            | <p>We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with Uniform Guidance.</p>  |
| <p>Phase 3<br/>Final Assessment &amp; Reporting</p> | <p>We will re-perform the steps in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.</p>   |



## Agreed-upon procedures approach

Throughout the engagement, your engagement team will maintain regular, ongoing communication with the School, affording ample opportunities to benefit from our insights and observations. At each step of the engagement, the School is kept abreast of our progress to foster the timely completion of the AUP engagement.

We will conduct the scope of work in three primary phases.

Our procedures will be performed in accordance with *Generally Accepted Government Audit Standards (GAGAS)*.

### PHASE 1: PLANNING

The planning stage is critical to foster a smooth and efficient engagement. The outcomes of this stage will form the basis for our approach to the AUP. During this stage, the engagement team will:

- Discuss the procedures to be applied
- Consider whether the requested procedures are appropriate to meet the stated objectives
- Establish and document an understanding of the procedures to be performed
- Obtain an understanding of the objectives, the informational needs, and the nature of the documents to be reviewed
- Confirm our understanding of the School's requirements

While planning is a continuous process, we are committed to developing a work plan that outlines our approach and assist our team in meeting your required timeline.

### PHASE 2: FIELDWORK

While conducting our fieldwork, we will utilize our understanding of the School's organization. During all phases of fieldwork, the engagement team will be in constant communication with the School's designee. If necessary, we will also advise the School of any unusual circumstances requiring attention.

During the fieldwork phase, we will use statistical and non-statistical sampling when deemed appropriate.

### PHASE 3: REPORTING

The results of our fieldwork provide the basis for the issuance of our reports. All fieldwork will first be reviewed by the manager, before being reviewed by the engagement principal. Each report will then be reviewed by a quality control principal. After the independent review, we will then circulate a draft to the School management and the board of directors for their approval, after which we will issue the report.

## Tax planning and compliance

Even in tax exempt organizations, many decisions have tax consequences. Working with an exempt tax professional year-round allows you to make informed decisions to help keep more of your hard-earned resources for mission.

And your time is valuable, so we approach our work with innovative strategies in mind, continually rolling out tools to make smart use of data — and make life easier for you. When it comes to tax consulting, our "CLA 990



Exchange” for nonprofits efficiently manages many compliance aspects, allowing us to focus our work together on relevant actionable insights.

How? We look for data mining opportunities, gathering information and knowledge from working with more than 9,000 clients in the nonprofit industry. And we extract themes and benchmarks to bring added value to your engagement. The insights we glean from working with similar clients and being a center of influence in your industry help us turn data into value by identifying trends and anomalies that may indicate potential risk areas and other opportunities for you.

### Services integration

An engagement such as outlined in this proposal requires the interaction of numerous individuals working within relatively narrow time frames. Our assurance and tax staff work as a team. We are in close, regular contact, keeping each other informed of our progress and any issues that arise. We emphasize communication — making sure that issues that cross disciplines are fully evaluated by the entire team.

## 2. Level of staff and number of hours to be assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the board of directors.

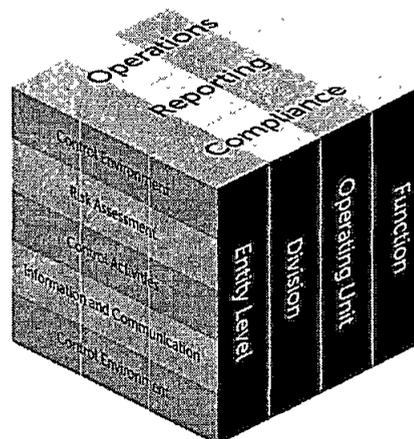
## 3. Type and extent of analytical procedures

Preliminary analytical procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. These procedures will focus on enhancing our understanding of the financial results. These procedures are also used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.

In performing our substantive testing, our audit efficiency initiative provides that we first think analytically. By doing this, we can better understand the specific account balance being tested and determine if the current balance or relationship with other account balances appears reasonable. We will also employ analytical testing on smaller and/or lower risk accounts and cycles to maintain efficiency and to meet milestones.

## 4. Procedures used to understand internal processes and controls

We understand changing audit firms would require a new set of auditors to develop an understanding of the School and its internal control and operating structure. We also strive to develop our understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of internal control forms and interviews with key accounting personnel to gain and document our understanding of the School. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. the School may have already documented. Tests of design and operating effectiveness would then be performed to confirm our understanding.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met.

Our audit approach is designed to evaluate and test the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the internal controls which are determined to be direct and material to the federal program under review, determination of the adequacy of those procedures, and testing of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the School business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing, and perform tests of controls.

This phase of the audit will include extensive testing of controls over transactions, financial reporting, and compliance with laws and regulations. Whenever possible, we will use dual-purpose tests to reduce the need to select multiple samples for internal control and compliance testing. We will be as efficient as possible, thereby reducing the disruption to your operations while achieving our audit objectives.

Our assessment of internal controls will determine whether the School has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

Our workpapers during this phase will clearly document our work through preparing the following for each significant transaction cycle or accounting application:

- Audit program
- Cycle memo and supporting documentation
- Account risk analysis (ARA)
- Specific control evaluation (SCE)

## 5. Approach to be taken in determining laws and regulations that will be subject to audit test work

We will obtain an understanding of the laws and regulations that impact the School's operations by reviewing council minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by the School, as well as interview key personnel and management of the School. The staff assigned to the



engagement attend regular trainings and are well versed in upcoming legislation and federal and state laws (i.e. *Uniform Guidance*) and proactively discuss these upcoming changes with our clients.

We will also review current operations, contracts and IGA's that may impact current operations.

## 6. Approach to be taken in drawing audit samples for purposes of tests of compliance

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, with regard to sample selection, we will generally utilize representative sampling for internal control and compliance tests, including those related to single audit compliance. Samples will also be used in conjunction with other tests of compliance (e.g. Florida Statutes, Ordinances, etc.).

In general terms, sample sizes for compliance and controls testing obtained via our guidance usually fall into categories of 25, 40, or 60 depending on circumstances. Where the population being tested is less than 100 items, we will use the 20%, 30%, or 40% of the population depending on our control risk assessment.

We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

## 7. Engagement Timeline

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the audit committee, board of directors.

| Significant Milestones           | Target Dates   |
|----------------------------------|----------------|
| Entrance conference              | April/May 2023 |
| Interim audit work begins        | June 2023      |
| Interim audit work complete      | July 2023      |
| Field audit work begins          | September 2023 |
| Draft reports                    | November 2023  |
| Presentation to the School/board | As requested   |



# Identification of Anticipated Potential Audit Problems

In situations where authoritative guidance on a particular transaction or accounting issue is unclear or subject to interpretation, our approach is to proactively meet with management to discuss the issue and reach a conclusion that is hopefully agreed upon by both parties. We do not have specific firm policies that dictate our conclusions to be reached on all complex accounting issues. Rather, each issue must be evaluated independently by our engagement team. As discussed above, we will not only meet internally, but also facilitate discussion with the School's management team in order to obtain a mutual understanding of the particular accounting issue, determine the applicable authoritative guidance that most closely relates to the issue, and strive to reach an approach agreed upon by both parties. If there still remains any ambiguity or disagreement, we can explore other resources that could possibly assist, such as subject matter professionals within the Government Accounting Standards Board staff or the Government Finance Officers Association (GFOA) or perhaps other municipalities who may have dealt with similar issues.

## Assistance from client

We request that the School provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a "project coordinator" through whom we will communicate and coordinate activities. We do not foresee needing the School's staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone's time on the engagement and, ultimately, to save your organization money.



# Fee Considerations

## Professional fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

The fee proposal is based on the following:

- School personnel will help periodically throughout the year and during the assurance fieldwork regarding account analysis and provision of year-end account reconciliation workpapers and schedules.
- School personnel will prepare the year-end tax workpapers and schedules to the extent performed in prior years, which we will complete, review, and examine.
- The assurance reports will be delivered in accordance with the School's deadlines.
- The tax returns will be completed by a mutually agreed upon date sufficient to allow timely filings.
- Satisfactory completion of our firm's normal client acceptance procedures.
- Professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period.
- No significant changes in the operations of the School after the date of this proposal.

| Professional Services  | 2023             |
|--|------------------|
| Audit services* (includes procedures for one major program under Uniform Guidance, if additional programs are required to be tested they will be billed at \$6,500 per additional federal program) | \$ 39,500        |
| Informational tax return services  | \$3,600          |
| Technology and client support fee (5%)   | \$2,155          |
| <b>Total</b>   | <b>\$ 45,255</b> |

\*State compliance procedures related to changes to *the 2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will be billed as out-of-scope.

Our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an ongoing relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our technology and client support fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.



## Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your activities, federal award programs, and structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

## Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call or email. While providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

## Manner of Payment

The charges for our work are to be based upon the time involved, degree of responsibility assumed, and skills required, plus expenses including internal and administrative charges. Bills for services are due when submitted. Interim bills may be submitted at periodic dates to cover charges and expenses incurred but will not be submitted more often than monthly.

CLA does accept credit cards for payment.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our scope of services.

At CLA, it's more than just getting the job done.



# Appendix

## A. Engagement team biographies





# Marlen Gomez, CPA

## CLA (CliftonLarsonAllen LLP)

Principal  
Glendora, California

626-387-8232  
marlen.gomez@CLAconnect.com



### Profile

Marlen is a principal with more than 12 years of experience in audits and taxations, reviews and compilations and single audits under Uniform Guidance. She specializes in planning, directing and supervising audits of charter schools, foundations, and nonprofit entities. Marlen consults with nonprofit organizations on a variety of accounting and tax related matters. She brings both knowledge and experience to the engagements to which she is assigned to and is a pivotal key member of our team.

### Technical experience

- Charter schools
- Non-profit entities
- Form 990

### Education and professional involvement

- Bachelor of science in accounting from University of La Verne
- Certified Public Accountant in the state of California
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Vistage

### Speaking engagements

- California Charter Schools Conference, *presenter*

### Community involvement

- Options for Learning, *board member*

[CLAconnect.com](http://CLAconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





# Victoria Sprague

CLA (CliftonLarsonAllen LLP)

Senior  
Glendora, California

626-387-8240  
victoria.sprague@CLAconnect.com



## Profile

Victoria is a senior with more than seven years of experience in audits and taxation, single audits under Uniform Guidance, and reviews and compilations. She specializes in charter schools, foundations, nonprofit entities, private colleges, and universities. Victoria brings both knowledge and experience to the engagements to which she is assigned to and is a pivotal member of our team.

## Technical experience

- Charter schools
- Foundations
- Nonprofit entities
- Private colleges and universities

## Education and professional involvement

- Bachelor of science in accounting from Azusa Pacific University, Azusa, California
- American Institute of Certified Public Accountants (AICPA), member
- California Society of Certified Public Accountants (CalCPA), member
- California Charter Schools Conference, participant

[CLAconnect.com](https://www.claconnect.com)

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



## B. Peer review report



### Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

cbh.com



**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 3/24/2023 (LP7):  
NU-Humboldt Charter School - 329  
NU-Siskiyou Charter School - 130

Attendance as of 2/24/2023 (LP 6):  
NU-Humboldt Charter School - 96.73%  
NU-Siskiyou Charter School - 93.88%

Enrollment as of 3/25/2022 (LP 7):  
NU-Humboldt Charter School - 321  
NU-Siskiyou Charter School - 121

Attendance as of 2/25/2022 (LP 6):  
NU-Humboldt Charter School - 95.46%  
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  |
| 8/29-9/23                               | 306        | 290.42     | 95.22% | 8/29-9/23                               | 121        | 113.79     | 98.18% |
| 9/26-10/21                              | 315        | 296        | 95.67% | 9/26-10/21                              | 122        | 120        | 96.54% |
| 10/24-11/18                             | 318        | 299.47     | 94.74% | 10/24-11/18                             | 126        | 118.11     | 95.25% |
| 11/21-12/16                             | 318        | 305.2      | 94.98% | 11/21-12/16                             | 120        | 113.67     | 92.11% |
| 12/19-1/27                              | 316        | 310.74     | 97.14% | 12/19-1/27                              | 116        | 114.58     | 94.69% |
| 1/30-2/24                               | 320        | 309.93     | 96.73% | 1/30-2/24                               | 126        | 116.67     | 93.88% |
| 2/27-3/24                               | 329        |            |        | 2/27-3/24                               | 130        |            |        |
| 3/27-4/21                               |            |            |        | 3/27-4/21                               |            |            |        |
| 4/24-5/19                               |            |            |        | 4/24-5/19                               |            |            |        |
| 5/22-6/15                               |            |            |        | 5/22-6/15                               |            |            |        |
| 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 2022/23 Through March 2023

| Object   | Description                        | Adopted Budget      | Revised Budget      | Revenue             | Balance             | % Rcvd       |
|--|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>Revenue Detail</b>  |                                    |                     |                     |                     |                     |              |
| <b>LCFF Revenue Sources</b>  |                                    |                     |                     |                     |                     |              |
| 8011   | REVENUE LIMIT ST AID-CURR YR       | 3,414,015.00        | 3,751,089.00        | 2,400,235.00        | 1,350,854.00        | 63.99        |
| 8012   | REVENUE LIMIT-EPA                  | 58,330.00           | 59,470.00           | 31,192.00           | 28,278.00           | 52.45        |
|  | <b>Total LCFF Revenue Sources</b>  | <b>3,472,345.00</b> | <b>3,810,559.00</b> | <b>2,431,427.00</b> | <b>1,379,132.00</b> | <b>63.81</b> |
| <b>Federal Revenue</b>   |                                    |                     |                     |                     |                     |              |
| 8181   | SP ED-ENTITLEMENT PER UDC          | 42,515.00           | 42,515.00           |                     | 42,515.00           |              |
| 8182   | SP ED-DISCRETIONARY GRANTS         |                     | 14,491.00           | 14,517.00           | 26.00-              | 100.18       |
| 8221   | NATIONAL LUNCH PROGRAM             | 28,925.00           | 40,000.00           | 21,788.32           | 18,211.68           | 54.47        |
| 8290   | ALL OTHER FEDERAL REVENUES         | 137,789.00          | 143,979.00          | 100,117.00          | 43,862.00           | 69.54        |
| 8295   | ALL FEDERAL REV PRIOR YEAR         | 563,364.00          | 653,529.00          | 196,093.07          | 457,435.93          | 30.01        |
|  | <b>Total Federal Revenue</b>       | <b>772,593.00</b>   | <b>894,514.00</b>   | <b>332,515.39</b>   | <b>561,998.61</b>   | <b>37.17</b> |
| <b>Other State Revenues</b>  |                                    |                     |                     |                     |                     |              |
| 8520   | CHILD NUTRITION                    | 2,442.00            | 4,000.00            | 10,470.16           | 6,470.16-           | 261.75       |
| 8550   | MANDATED COST REIMBURSEMENTS       | 9,155.00            | 8,190.00            | 8,190.00            |                     | 100.00       |
| 8560   | STATE LOTTERY REVENUE              | 60,297.00           | 73,233.00           | 35,567.19           | 37,665.81           | 48.57        |
| 8590   | ALL OTHER STATE REVENUES           | 194,136.00          | 823,083.00          | 573,293.38          | 249,789.62          | 69.65        |
| 8595   | ALL OTHER STATE REV-PRIOR YR       | 135,980.00          | 68,370.00           | 55,451.00           | 12,919.00           | 81.10        |
|  | <b>Total Other State Revenues</b>  | <b>402,010.00</b>   | <b>976,876.00</b>   | <b>682,971.73</b>   | <b>293,904.27</b>   | <b>69.91</b> |
| <b>Other Local Revenue</b>   |                                    |                     |                     |                     |                     |              |
| 8634   | FOOD SERVICES SALES                | 1,511.00            | 1,511.00            |                     | 1,511.00            |              |
| 8660   | INTEREST                           | 4,164.00            | 4,164.00            | 1,843.43            | 2,320.57            | 44.27        |
| 8699   | ALL OTHER LOCAL REVENUES           | 305,034.00          | 298,935.00          | 183,649.04          | 115,285.96          | 61.43        |
| 8792   | TRANS OF APPOINTION FROM COE       | 140,114.00          | 145,748.00          | 90,799.00           | 54,949.00           | 62.30        |
|  | <b>Total Other Local Revenue</b>   | <b>450,823.00</b>   | <b>450,358.00</b>   | <b>276,291.47</b>   | <b>174,066.53</b>   | <b>61.35</b> |
|  | <b>Total Year To Date Revenues</b> | <b>5,097,771.00</b> | <b>6,132,307.00</b> | <b>3,723,205.59</b> | <b>2,409,101.41</b> | <b>60.71</b> |
| <b>Expenditure Detail</b>  |                                    |                     |                     |                     |                     |              |
| <b>Certificated Salaries</b>   |                                    |                     |                     |                     |                     |              |
| 1100   | TEACHERS SALARIES - REGULAR        | 1,025,800.00        | 1,063,214.00        | 748,850.18          | 7,169.14            | 70.43        |
| 1104   | SPECIAL ED TEACHER                 | 346,140.00          | 351,407.00          | 253,523.74          | 1,194,76-           | 72.15        |
| 1140   | TEACHER SALARY - SUBSTITUTES       | 14,000.00           | 7,753.00            | 11,340.00           | 3,587.00-           | 146.27       |
| 1150   | TEACHER SALARY- OTHER PAY          | 12,600.00           | 44,109.00           | 19,885.00           | 24,224.00           | 45.08        |
| 1200   | CERT PUPIL SUPPORT SAL - REG       | 114,485.00          | 157,050.00          | 104,980.00          | 8,150.00            | 66.84        |
| Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 1, Ending Account Period = 9, Stmt Option? = ,<br>Zero Amounts? = N, SACS? = N, Restricted? = Y) |                                    |                     |                     |                     |                     |              |

**Fund 62 - CHARTER SCHOOLS ENTERPRISE FND**

**Fiscal Year 2022/23 Through March 2023**

| Object                                   | Description                        | Adopted Budget      | Revised Budget      | Encumbrance       | Actual              | Balance           | % Used       |
|--|------------------------------------|---------------------|---------------------|-------------------|---------------------|-------------------|--------------|
| <b>Expenditure Detail (continued)</b>    |                                    |                     |                     |                   |                     |                   |              |
| <b>Certificated Salaries (continued)</b> |                                    |                     |                     |                   |                     |                   |              |
| 1300                                     | CERT SUPRVRS' & ADMIN'S SAL        | 123,127.00          | 123,127.00          | 30,781.77         | 92,345.31           | .08-              | 75.00        |
| 1900                                     | OTHER CERT SALARY- REGULAR         | 231,550.00          | 231,350.00          | 76,742.52         | 172,408.68          | 17,801.20-        | 74.52        |
|  | <b>Total Certificated Salaries</b> | <b>1,867,702.00</b> | <b>1,978,010.00</b> | <b>557,716.99</b> | <b>1,403,332.91</b> | <b>16,960.10</b>  | <b>70.95</b> |
| <b>Classified Salaries</b>               |                                    |                     |                     |                   |                     |                   |              |
| 2100                                     | CLASS INSTR AIDE SAL-REGULAR       | 81,841.00           | 90,225.00           |                   | 80,375.53           | 9,849.47          | 89.08        |
| 2122                                     | INSTR AIDE SAL HRLY-SPECLD         | 44,958.00           | 40,311.00           |                   | 26,428.75           | 13,882.25         | 65.56        |
| 2160                                     | COACHES & ADVISORS                 | 500.00              | 500.00              |                   | 500.00              |                   | 100.00       |
| 2210                                     | FOOD SERVICE PERSONNEL             | 55,300.00           | 54,760.00           | 13,325.01         | 44,584.97           | 3,149.98-         | 81.42        |
| 2213                                     | MAINTENANCE/CUSTODL/OPERATNS       |                     |                     |                   | 981.00              | 981.00-           | NO BDGT      |
| 2214                                     | CUSTODIAN                          | 15,840.00           | 23,623.00           |                   | 7,015.50            | 16,607.50         | 29.70        |
| 2255                                     | COMPUTER LAB TECHNICIAN            | 66,400.00           | 66,400.00           | 16,600.02         | 49,800.06           | .08-              | 75.00        |
| 2304                                     | BUSINESS MANAGER                   | 68,400.00           | 69,878.00           | 17,100.00         | 52,778.25           | 25-               | 75.53        |
| 2307                                     | COORDINATOR                        | 20,738.00           | 21,238.00           | 6,221.25          | 15,116.25           | 99.50-            | 71.18        |
| 2308                                     | DIRECTOR                           | 68,400.00           | 68,400.00           | 17,100.00         | 51,300.00           |                   | 75.00        |
| 2309                                     | ADMINISTRATIVE ASSISTANT           | 63,840.00           | 90,762.00           |                   | 32,815.50           | 57,936.50         | 36.16        |
| 2402                                     | ACCOUNT TECHNICIAN                 | 67,360.00           | 59,688.00           | 10,920.00         | 47,532.00           | 1,236.00-         | 79.63        |
| 2403                                     | CLERICAL TECHNICIAN                | 17,440.00           | 27,301.00           | 105.00            | 12,472.88           | 14,723.12         | 45.69        |
| 2405                                     | ATTENDANCE TECHNICIAN              | 89,020.00           | 111,675.00          | 23,460.00         | 66,951.77           | 21,263.23         | 59.95        |
| 2900                                     | OTHER CLASS SALARIES-REGULAR       | 45,351.00           | 51,539.00           |                   | 54,364.75           | 2,825.75-         | 105.48       |
|  | <b>Total Classified Salaries</b>   | <b>724,888.00</b>   | <b>776,290.00</b>   | <b>104,831.28</b> | <b>543,017.21</b>   | <b>128,441.51</b> | <b>69.95</b> |
| <b>Employee Benefits</b>                 |                                    |                     |                     |                   |                     |                   |              |
| 3101                                     | STRS - CERTIFICATED                | 425,122.00          | 547,744.00          | 91,860.13         | 233,508.68          | 222,375.19        | 42.63        |
| 3201                                     | PERS - CERTIFICATED                | 31,668.00           | 31,739.00           | 12,238.50         | 24,865.94           | 5,365.44-         | 78.35        |
| 3202                                     | PERS - CLASSIFIED                  | 207,362.00          | 217,394.00          | 25,017.36         | 114,669.58          | 77,707.06         | 52.75        |
| 3311                                     | SOCIAL SECURITY-CERTIFICATED       | 7,722.00            | 8,040.00            | 2,982.87          | 7,763.55            | 2,706.42-         | 96.56        |
| 3312                                     | SOCIAL SECURITY-CLASSIFIED         | 61,114.00           | 56,697.00           | 6,441.69          | 33,483.34           | 16,771.97         | 59.06        |
| 3331                                     | MEDICARE-CERTIFICATED              | 18,523.00           | 28,013.00           | 8,067.51          | 20,314.65           | 369.16-           | 72.52        |
| 3332                                     | MEDICARE-CLASSIFIED                | 12,563.00           | 13,259.00           | 1,506.51          | 7,830.76            | 3,921.73          | 59.06        |
| 3411                                     | HEALTH & WELFARE-BENEFITS-CRT      | 475,745.00          | 502,303.00          | 144,064.10        | 359,048.70          | 809.80-           | 71.48        |
| 3412                                     | HEALTH & WELFARE BENEFITS-CLS      | 216,835.00          | 165,200.00          | 33,222.00         | 147,552.30          | 15,574.30-        | 89.32        |
| 3501                                     | ST UNEMPLOYMENT INS-CERTIF         | 7,410.00            | 9,809.00            | 2,781.93          | 7,000.65            | 26.42             | 71.37        |
| 3502                                     | ST UNEMPLOYMENT INS-CLASSIFD       | 4,331.00            | 4,573.00            | 519.57            | 2,700.45            | 1,352.98          | 59.05        |
| 3601                                     | WORKER'S COMP-CERTIFICATED         | 14,075.00           | 13,337.00           | 3,783.27          | 9,756.87            | 203.14-           | 73.16        |
| 3602                                     | WORKER'S COMP-CLASSIFIED           | 8,230.00            | 6,989.00            | 706.53            | 3,897.13            | 2,385.34          | 55.76        |
|  | <b>Total Employee Benefits</b>     | <b>1,490,700.00</b> | <b>1,605,097.00</b> | <b>333,191.97</b> | <b>972,392.60</b>   | <b>299,512.43</b> | <b>60.58</b> |

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 Through March 2023

| Object  | Description                 | Adopted Budget    | Revised Budget    | Encumbrance | Actual            | Balance           | Used          |
|---|-----------------------------|-------------------|-------------------|-------------|-------------------|-------------------|---------------|
| <b>Expenditure Detail (continued)</b>   |                             |                   |                   |             |                   |                   |               |
| <b>Books and Supplies</b>   |                             |                   |                   |             |                   |                   |               |
| 4110  | TEXTBOOKS                   | 26,330.00         | 58,478.00         |             | 37,607.60         | 20,870.40         | 64.31         |
| 4200  | BOOKS OTHER THAN TEXTBOOKS  |                   | 5,800.00          |             | 1,229.89          | 4,570.11          | 21.20         |
| 4212  | LIBRARY BOOKS               | 2,500.00          | 2,500.00          |             |                   | 2,500.00          |               |
| 4310  | MATERIALS & SUPPLIES        | 71,546.00         | 137,642.00        |             | 53,010.55         | 84,631.45         | 38.51         |
| 4312  | SUBSCRIPTIONS/PERIODICALS   | 6,600.00          | 14,441.00         |             | 8,539.86          | 5,901.14          | 59.14         |
| 4314  | TESTS                       | 164.00            | 164.00            |             |                   | 164.00            |               |
| 4351  | OFFICE SUPPLIES             | 8,300.00          | 11,900.00         |             | 8,401.36          | 3,498.64          | 70.60         |
| 4364  | GASOLINE                    | 5,220.00          | 5,720.00          |             | 3,240.21          | 2,479.79          | 56.65         |
| 4374  | CUSTODIAL SUPPLIES          | 2,500.00          | 2,500.00          |             | 3,190.45          | 690.45            | 127.62        |
| 4377  | GROUNDS SUPPLIES            | 378.00            | 378.00            |             | 412.25            | 34.25             | 109.06        |
| 4381  | BUILDING MAINTENANCE SUPPLS | 891.00            | 891.00            |             | 845.41            | 45.59             | 94.88         |
| 4383  | LOCKS AND KEYS              | 25.00             | 25.00             |             |                   | 25.00             |               |
| 4384  | REPAIR PARTS-BUILDING       |                   | 210.00            |             | 209.92            | .08               | 99.96         |
| 4392  | MEDICAL SUPPLIES            | 550.00            | 550.00            |             |                   | 550.00            |               |
| 4393  | WORKSHOP REFRESHMENTS       | 2,900.00          | 5,000.00          |             | 2,112.69          | 2,887.31          | 42.25         |
| 4396  | FOOD SERVICE SUPPLIES       | 654.00            | 3,000.00          |             | 2,029.33          | 970.67            | 67.64         |
| 4399  | EQUIPMENT NON-INVENTORY     |                   | 5,000.00          |             | 937.44            | 4,062.56          | 18.75         |
| 4400  | EQUIPMENT                   |                   | 7,500.00          |             | 2,757.43          | 4,742.57          | 36.77         |
| 4445  | COMPUTERS                   | 9,692.00          | 32,172.00         |             | 17,203.97         | 14,968.03         | 53.47         |
| 4453  | OTHER TECHNOLOGY            | 6,021.00          | 8,623.00          |             | 5,853.16          | 2,769.84          | 67.88         |
| 4710  | FOOD                        | 45,127.00         | 41,317.00         |             | 46,419.88         | 5,102.88          | 112.35        |
| 4720  | PREPARED FOOD               | 73.00             | 73.00             |             |                   | 73.00             |               |
| <b>Total Books and Supplies</b>   |                             | <b>189,471.00</b> | <b>343,884.00</b> | <b>.00</b>  | <b>194,001.40</b> | <b>149,882.60</b> | <b>56.41</b>  |
| <b>Services and Other Operating Expenditures</b>  |                             |                   |                   |             |                   |                   |               |
| 5201  | EMPLOYEE MILEAGE            | 14,531.00         | 18,969.00         |             | 8,080.34          | 10,888.66         | 42.60         |
| 5205  | AIRFARE                     | 1,000.00          | 2,645.00          |             | 1,045.00          | 1,600.00          | 39.51         |
| 5207  | REGISTRATION FEES           | 5,099.00          | 45,624.00         |             | 31,766.46         | 13,857.54         | 69.63         |
| 5209  | ACCOMMODATIONS              | 6,283.00          | 29,157.00         |             | 20,325.24         | 8,831.76          | 69.71         |
| 5261  | BUS TICKETS FOR STUDENTS    | 1,000.00          | 1,000.00          |             | 700.00            | 300.00            | 70.00         |
| 5300  | DUES & MEMBERSHIPS          | 6,812.00          | 17,827.00         |             | 4,649.83          | 13,177.17         | 26.08         |
| 5450  | OTHER INSURANCE             | 61,182.00         | 77,042.00         |             | 46,442.82         | 30,599.18         | 60.28         |
| 5510  | HEATING/FUEL                | 725.00            | 725.00            |             |                   | 725.00            |               |
| 5512  | PROPANE                     | 1,010.00          | 1,010.00          |             | 509.17            | 500.83            | 50.41         |
| 5520  | ELECTRICITY SERVICES        | 17,910.00         | 20,000.00         |             | 19,495.95         | 504.05            | 97.48         |
| 5530  | WATER SERVICES              | 4,697.00          | 6,000.00          |             | 4,135.56          | 1,864.44          | 68.93         |
| 5560  | WASTE DISPOSAL              | 6,001.00          | 4,100.00          |             | 2,906.00          | 1,194.00          | 70.88         |
| 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) |                             |                   |                   |             |                   | <b>ESCAPE</b>     | <b>ONLINE</b> |

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 Through March 2023

| Object   | Description  | Adopted Budget      | Revised Budget      | Encumbrance       | Actual              | Balance             | % Used       |
|--|--|---------------------|---------------------|-------------------|---------------------|---------------------|--------------|
| <b>Expenditure Detail (continued)</b>                        |  |                     |                     |                   |                     |                     |              |
| <b>Services and Other Operating Expenditures (continued)</b> |  |                     |                     |                   |                     |                     |              |
| 5565   | HAZARDOUS WASTE DISPOSAL                               | 152.00              | 152.00              |                   |                     | 152.00              |              |
| 5610   | RENTALS AND LEASES                                     | 95.00               | 95.00               |                   |                     | 95.00               |              |
| 5612   | RENTALS AND LEASES-BUILDINGS                           | 245,598.00          | 256,754.00          |                   | 198,790.07          | 57,963.93           | 77.42        |
| 5623   | RENTALS AND LEASES-EQUIPMENT                           | 19,152.00           | 12,652.00           |                   | 6,707.94            | 5,944.06            | 53.02        |
| 5628   | RENTALS AND LEASES-OTHER                               | 227.00              | 227.00              |                   |                     | 227.00              |              |
| 5637   | MAINTENANCE AGREEMENTS                                 | 21,500.00           | 14,000.00           |                   | 8,258.54            | 5,741.46            | 58.99        |
| 5800   | CONTRACTED SERVICES                                    | 94,747.00           | 140,673.00          |                   | 86,716.25           | 53,956.75           | 61.64        |
| 5801   | STUDENT TRAVEL/FIELDTRIPS                              | 250.00              | 700.00              |                   | 815.00              | 115.00              | 116.43       |
| 5805   | PRINTING SERV-OUTSIDE VENDOR                           | 166.00              | 1,263.00            |                   | 1,175.50            | 87.50               | 93.07        |
| 5811   | CO-OP CONTRACT   |                     | 1,349.00            |                   | 1,349.00            |                     | 100.00       |
| 5812   | LIBRARY CONTRACT                                       | 3,328.00            | 3,328.00            |                   |                     | 3,328.00            |              |
| 5817   | INTERDISTRICT TRANSPORT SRV                            | 20,000.00           | 20,000.00           |                   | 19,272.02           | 727.98              | 96.36        |
| 5819   | OTHER INTER-LEA CONTRACTS                              | 125,692.00          | 247,523.00          |                   | 61,739.98           | 185,783.02          | 24.94        |
| 5822   | AUDIT FEES   | 15,500.00           | 15,500.00           |                   | 14,400.00           | 1,100.00            | 92.90        |
| 5823   | LEGAL FEES   | 12,500.00           | 13,500.00           |                   | 2,240.91            | 11,259.09           | 16.60        |
| 5831   | ADVERTISEMENT  | 10,000.00           | 10,000.00           |                   | 4,939.99            | 5,060.01            | 49.40        |
| 5845   | INFORMTN NETWORK SERV CONTR                            | 9,595.00            | 9,595.00            |                   | 8,005.00            | 1,590.00            | 83.43        |
| 5861   | FINGERPRINTING   | 1,453.00            | 1,961.00            |                   | 1,002.00            | 959.00              | 51.10        |
| 5881   | OTHER CHARGES/FEES                                     | 721.00              | 17,064.00           |                   | 24,215.74           | 7,151.74            | 141.91       |
| 5884   | LICENSE/PERMIT, USE FEE, TX                            | 932.00              | 1,002.00            |                   | 70.00               | 932.00              | 6.99         |
| 5885   | STUDENT AWARDS   | 514.00              | 500.00              |                   | 250.00              | 250.00              | 50.00        |
| 5888   | OTHER OPERATING EXPENSE                                | 373,407.00          | 637,534.00          |                   | 11,209.34           | 637,534.00          | 33.46        |
| 5909   | TELEPHONE/COMMUNICATIONS                               | 33,500.00           | 33,500.00           |                   | 11,209.34           | 22,290.66           |              |
| 5922   | TELEPHONE LINES - TECHNOLOGY                           | 10,000.00           | 11,200.00           |                   | 8,563.89            | 2,636.11            | 76.46        |
| 5950   | POSTAGE  | 4,661.00            | 4,910.00            |                   | 2,611.53            | 2,298.47            | 53.19        |
|  | <b>Total Services and Other Operating Expenditures</b> | <b>1,109,940.00</b> | <b>1,679,081.00</b> | <b>.00</b>        | <b>602,389.07</b>   | <b>1,076,691.93</b> | <b>35.88</b> |
| <b>Tuition</b>   |  |                     |                     |                   |                     |                     |              |
| 7142   | OTH TUITION, EXCESS COSTS> COE                         | 3,201.00            | 3,201.00            |                   |                     | 3,201.00            |              |
|  | <b>Total Tuition</b>                                   | <b>3,201.00</b>     | <b>3,201.00</b>     | <b>.00</b>        | <b>.00</b>          | <b>3,201.00</b>     |              |
|  | <b>Total Year To Date Expenditures</b>                 | <b>5,385,902.00</b> | <b>6,385,563.00</b> | <b>995,740.24</b> | <b>3,715,133.19</b> | <b>1,674,689.57</b> | <b>58.18</b> |

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 Through March 2023

| Object                        | Description  | Beginning Balance   | Year to Date Activity | Ending Balance      |
|-------------------------------|--|---------------------|-----------------------|---------------------|
| <b>Fund Reconciliation</b>    |  |                     |                       |                     |
| <b>Assets</b>                 |  |                     |                       |                     |
| 9110                          | CASH IN COUNTY TREASURY  | 933,700.04          | 649,290.06            | 1,582,990.10        |
| 9201                          | ACCOUNTS RECEIVABLE-PRIOR YR                                     | 1,022,582.12        | 762,033.04-           | 260,549.08          |
| 9202                          | UNEARNED RECEIVABLE  | 14,517.00-          | 14,517.00             |                     |
| 9204                          | ACCT REC/BL-EMPLOYEE REIMB                                       | 1,243.10-           | 1,165.60              | 2,408.70            |
| 9420                          | IMPROVEMENT SITES  | 119,270.00          |                       | 119,270.00          |
| 9435                          | ACCUMULATED DEPRECIATN-BLDGS                                     | 43,732.00-          |                       | 43,732.00-          |
|                               | <b>Total Assets</b>  | <b>2,018,546.26</b> | <b>97,060.38-</b>     | <b>1,921,485.88</b> |
| <b>Liabilities</b>            |  |                     |                       |                     |
| 9510                          | ACCOUNTS PAYABLE-PRIOR YEAR                                      | 139,341.62          | 139,341.62-           |                     |
| 9537                          | EMPLOYER H&W SUSPENSE ACCNT                                      | 16,195.43-          | 56,906.72             | 40,711.29           |
| 9540                          | EMPLOYER S.U.I. SUSP ACCNT                                       | 5,262.62            | 558.10-               | 4,704.52            |
| 9542                          | EMPLR WORKERS'COMP/SUSP ACCT                                     | 1,038.32-           | 11,611.00-            | 12,649.32-          |
| 9555                          | DEFERRED NET PAY SUSP ACCT                                       |                     | 70,472.92             | 70,472.92           |
| 9569                          | BENEFIT MAPPING ERROR  | 950.63              | 950.63-               |                     |
| 9580                          | SALES TAX LIABILITY ACCOUNT                                      | 2,913.32            |                       | 2,913.32            |
| 9650                          | UNEARNED REVENUE   | 80,051.07           | 80,051.07-            |                     |
|                               | <b>Total Liabilities</b>   | <b>211,285.51</b>   | <b>105,132.78-</b>    | <b>106,152.73</b>   |
|                               | <b>Calculated Fund Balance</b>                                   | <b>1,807,260.75</b> | <b>8,072.40</b>       | <b>1,815,333.15</b> |
| <b>Beginning Fund Balance</b> |  | <b>1,807,260.75</b> |                       | <b>1,807,260.75</b> |
| 9791                          | BEGINNING BALANCE-ADPTD BDGT                                     | .00                 | 8,072.40              | 8,072.40            |
|                               | <b>Beginning Fund Balance Proof</b>                              | <b>.00</b>          | <b>8,072.40</b>       | <b>8,072.40</b>     |
|                               | <b>Change in Fund Balance - Excess Revenues ( Expenditures )</b> |                     | <b>8,072.40</b>       |                     |

| Memo Only - Ending Fund Balance Accounts |                             | Adopted    | Revised:     |
|--|-----------------------------|------------|--------------|
| Reserves                                 |                             |            |              |
| 9720                                     | RESERVE FOR ENCUMBRANCES    | 995,740.24 | 995,740.24   |
| Other Designations                       |                             |            |              |
| 9790                                     | UNDESIGNATED/UNAPPROPRIATED | 802,061.00 | 1,554,004.00 |

Fund 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 Through March 2023

| Description  | Adopted Budget | Revised Budget | Encumbrance | Actual       | Budget Balance | % of Budget |
|--|----------------|----------------|-------------|--------------|----------------|-------------|
| <b>Revenues, Expenditures, and Changes in Fund Balance</b> |                |                |             |              |                |             |
| A. Revenues  | 5,097,771.00   | 6,132,307.00   |             | 3,723,205.59 | 2,409,101.41   | 60.71       |
| B. Expenditures  | 5,385,902.00   | 6,385,563.00   | 995,740.24  | 3,715,133.19 | 1,674,689.57   | 58.18       |
| C. Subtotal (Revenue LESS Expense)                         | 288,131.00-    | 253,256.00-    |             | 8,072.40     | 734,411.84     |             |
| D. Other Financing Sources and Uses                        |                |                |             |              |                |             |
| Sources  |                |                |             |              |                |             |
| LESS Uses  |                |                |             |              |                |             |
| E. Net Change in Fund Balance                              | 288,131.00-    | 253,256.00-    |             | 8,072.40     | 734,411.84     |             |
| F. Fund Balance:   |                |                |             |              |                |             |
| Beginning Balance (9791)                                   | 1,090,192.00   | 1,807,260.00   |             | 1,807,260.75 |                |             |
| Audit Adjustments (9793)                                   |                |                |             |              |                |             |
| Other Restatements (9795)                                  |                |                |             |              |                |             |
| Adjusted Beginning Balance                                 | 1,090,192.00   | 1,807,260.00   |             | 1,807,260.75 |                |             |
| G. Calculated Ending Balance                               | 802,061.00     | 1,554,004.00   |             | 1,815,333.15 |                |             |
| *Components of Ending Fund Balance                         |                |                |             |              |                |             |
| Legally Restricted (9740)                                  |                |                |             |              |                |             |
| Other Designations (9780)                                  |                |                |             |              |                |             |
| Undesig/Unapprop (9790)                                    | 802,061.00     | 1,554,004.00   |             | 995,740.24   |                |             |
| Other  |                |                |             |              |                |             |

Account classifications selected  
FD RESC Y OBJT GOAL FUNC SCH LOCAL

- 1. - - - - -
- 2. - - - - -
- 3. - - - - -
- 4. - - - - -
- 5. - - - - -
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- 7. - - - - -
- 8. - - - - -
- 9. - - - - -
- 10. - - - - -

Field ranges selected  
FI RANGE

Primary sort/rollup levels: FD  
 Income summary level: 4  
 Expense summary level: 4  
 Data source: GLSTEX Standard Extract  
 Report template: /var/opt/qss/data/CTFAR300: 07/07/2020 17:07:13  
 Budget type: W Working  
 Include budget transfers: N  
 GL Transactions: B Approved and Unapproved  
 Exclude Pre-encumbrances: N  
 Use Reference Values: N  
 Restricted Fld Nbr: 02 RESOURCE  
 Separation Option: No Separation of Restricted and UnRestricted  
 Extraction Type: Restricted and UnRestricted

Report prepared: 03/30/2023 08:09:26

| OBJECT                              | Beg. Balance/<br>Adjusted Budget | Current<br>Activity | Year to date<br>Activity | Encumbrances | Balance      | %used  |
|-------------------------------------|----------------------------------|---------------------|--------------------------|--------------|--------------|--------|
| Beginning balance                   |                                  |                     |                          |              |              |        |
| 9110 CASH IN COUNTY TREASURY        | 1,254,765.90                     | 4,603.83            | 62,321.48-               | 0.00         | 1,192,444.42 |        |
| 9200 ACCOUNTS RECEIVABLE            | 0.00                             | 0.00                | 4,901.00-                | 0.00         | 4,901.00-    |        |
| 9209 A/R SET-UP ODD YEARS           | 213,007.12                       | 74,509.53-          | 207,069.68-              | 0.00         | 5,937.44     |        |
| 9210 A/R POST                       | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9330 PREPAID EXPENDITURES           | 9,683.26                         | 0.00                | 0.00                     | 0.00         | 9,683.26     |        |
| 9508 USE TAX LIABILITY              | 101.81-                          | 0.00                | 0.00                     | 0.00         | 101.81-      |        |
| 9509 ACCOUNTS PAYABLE SET UP-ODD YR | 189,639.68-                      | 26,347.90           | 189,639.68               | 0.00         | 0.00         |        |
| 9510 ACCOUNTS PAYABLE CURRENT LIAB  | 0.00                             | 250.70              | 0.00                     | 0.00         | 0.00         |        |
| 9511 STRS PASS THROUGH              | 0.00                             | 0.00                | 1,434.50                 | 0.00         | 1,434.50     |        |
| 9512 PERS PASS THROUGH              | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9513 OASDHI PASS THROUGH            | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9514 H & W PASS THROUGH             | 23,990.42                        | 3,613.67-           | 4,099.96                 | 0.00         | 28,090.38    |        |
| 9515 SUI PASS THROUGH               | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9516 W/COMP PASS THROUGH            | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9518 MEDICARE PASS THROUGH          | 3,370.26-                        | 0.00                | 0.00                     | 0.00         | 0.00         |        |
| 9556 MISC DISTRICT VOL-DEDS         | 96,062.15-                       | 0.00                | 0.00                     | 0.00         | 3,370.26-    |        |
| 9650 DEFERRED REVENUE               | 1,212,272.80                     | 46,920.77-          | 16,944.13                | 0.00         | 1,229,216.93 |        |
| TOTAL Beginning balance             |                                  |                     |                          |              |              |        |
| Current year revenue                |                                  |                     |                          |              |              |        |
| 8011 STATE AID - CURRENT YEAR       | 1,445,702.00                     | 127,793.00          | 967,744.00               | 0.00         | 477,958.00   | 66.9   |
| 8012 EPA REVENUE                    | 22,668.00                        | 5,747.00            | 17,439.00                | 0.00         | 5,229.00     | 76.9   |
| 8019 STATE AID - PRIOR YEAR         | 8,034.00                         | 367.00              | 367.00                   | 0.00         | 7,667.00     | 4.6    |
| 8290 ALL OTHER FEDERAL REVENUES     | 772,839.12                       | 43,042.00-          | 140,062.15               | 0.00         | 632,776.97   | 18.1   |
| 8550 MANDATED COST REIMBURSEMENTS   | 4,550.00                         | 0.00                | 3,657.00                 | 0.00         | 893.00       | 80.4   |
| 8560 STATE LOTTERY REVENUE          | 26,861.58                        | 0.00                | 15,650.64                | 0.00         | 11,210.94    | 58.3   |
| 8590 ALL OTHER STATE REVENUES       | 409,344.00                       | 13,017.00           | 417,500.60               | 0.00         | 8,156.60-    | 102.0  |
| 8660 INTEREST                       | 5,000.00                         | 0.00                | 8,595.45                 | 0.00         | 3,595.45-    | 171.9  |
| 8699 ALL OTHER LOCAL REVENUES       | 30,021.00                        | 316.80              | 2,851.20                 | 0.00         | 27,169.80    | 9.5    |
| 8792 TF OF APPORT FROM COE          | 39,145.00                        | 0.00                | 108,585.57-              | 0.00         | 147,730.57   | -277.4 |
| 8980 CONTRIBUTIONS FR UNRESTR REV   | 0.77-                            | 0.00                | 0.00                     | 0.00         | 0.77-        | N/A    |
| TOTAL Current year revenue          | 2,764,163.93                     | 104,198.80          | 1,465,281.47             | 0.00         | 1,298,882.46 |        |
| *TOTAL Beginning balance + Revenue  | 3,976,436.73                     | 1,316,471.60        | 2,677,554.27             |              |              | *      |
| Expense                             |                                  |                     |                          |              |              |        |
| 1100 CERTIFICATED TEACHERS SALARIES | 564,338.00                       | 49,027.67           | 398,957.98               | 191,435.85   | 26,055.83-   | 104.6  |
| 1300 CERTIFICATED SUPERV & ADM SAL  | 61,047.00                        | 4,898.34            | 46,489.64                | 14,612.52    | 55.16-       | 100.1  |
| 2100 INSTRUCTIONAL AIDE SALARIES    | 4,964.00                         | 221.00              | 2,713.00                 | 663.00       | 1,588.00     | 68.0   |
| 2200 CLASSIFIED SUPPORT SALARIES    | 34,959.00                        | 955.50              | 17,359.32                | 2,866.50     | 14,733.18    | 57.9   |
| 2400 CLERICAL/TECHNICAL/OFFICE SAL  | 99,021.00                        | 7,704.50            | 73,327.92                | 23,032.50    | 2,660.58     | 97.3   |
| 2900 OTHER CLASSIFIED SALARIES      | 118,101.00                       | 10,889.50           | 96,333.01                | 32,413.50    | 10,645.51-   | 109.0  |
| 3101 STRS CERTIFICATED              | 110,319.17                       | 9,953.49            | 79,352.92                | 29,765.95    | 1,200.30     | 98.9   |
| 3102 STRS CLASSIFIED                | 0.00                             | 0.00                | 64.22-                   | 0.00         | 64.22        | N/A    |
| 3201 PERS CERTIFICATED              | 515.00                           | 1,192.39            | 8,862.21                 | 3,577.17     | 11,924.38-   | 2415.4 |
| 3202 PERS CLASSIFIED                | 64,454.76                        | 3,778.99            | 30,377.68                | 11,336.96    | 22,740.12    | 64.7   |
| 3301 SOCIAL SECURITY CERTIFICATED   | 152.00                           | 409.20              | 2,979.10                 | 1,209.00     | 4,036.10-    | 2755.3 |
| 3302 SOCIAL SECURITY CLASSIFIED     | 15,751.64                        | 1,212.02            | 11,746.49                | 3,656.49     | 348.66       | 97.8   |

| OBJECT                               | Beg. Balance/<br>Adjusted Budget | Current<br>Activity | Year to date<br>Activity | Encumbrances | Balance       | Used  |
|--------------------------------------|----------------------------------|---------------------|--------------------------|--------------|---------------|-------|
| 3311 MEDICARE - CERTIFICATED         | 8,346.96                         | 769.54              | 6,354.71                 | 2,987.70     | 995.45-       | 111.9 |
| 3312 MEDICARE - CLASSIFIED           | 3,683.85                         | 283.44              | 2,747.13                 | 855.12       | 81.60         | 97.8  |
| 3401 HEALTH & WELFARE CERTIFICATED   | 165,260.40                       | 15,496.37           | 108,892.11               | 46,489.11    | 9,879.18      | 94.0  |
| 3402 HEALTH & WELFARE CLASSIFIED     | 67,691.89                        | 5,776.41            | 33,659.03                | 17,329.23    | 16,703.63     | 75.3  |
| 3501 UNEMPLOYMENT - CERTIFICATED     | 2,878.27                         | 265.40              | 2,159.39                 | 1,006.07     | 287.19-       | 110.0 |
| 3502 UNEMPLOYMENT - CLASSIFIED       | 1,270.31                         | 97.75               | 947.44                   | 291.58       | 31.29         | 97.5  |
| 3601 WORKERS COMP - CERTIFICATED     | 3,914.42                         | 360.88              | 3,164.85                 | 1,392.59     | 643.02-       | 116.4 |
| 3602 WORKERS COMP - CLASSIFIED       | 1,727.61                         | 132.95              | 1,405.75                 | 399.53       | 77.67-        | 104.5 |
| 4100 APPRVD TEXTBKS/CORE CURRICULA   | 43,823.13                        | 606.15              | 30,552.80                | 6,839.08     | 6,431.25      | 85.3  |
| 4110 SOFTWARE - CURRICULA/SBE APPRV  | 5,000.00                         | 0.00                | 0.00                     | 0.00         | 5,000.00      | 0.0   |
| 4200 BOOKS AND REFERENCE MATERIALS   | 0.00                             | 516.68              | 917.51                   | 225.69       | 1,143.20-     | N/A   |
| 4300 SUPPLIES                        | 82,671.96                        | 1,937.18            | 32,673.75                | 14,700.14    | 35,298.07     | 57.3  |
| 4400 NON-CAPITALIZED EQUIP.          | 31,628.16                        | 7,297.18            | 7,297.18                 | 0.00         | 24,330.98     | 23.1  |
| 4700 FOOD                            | 17,300.00                        | 88.00               | 3,174.08                 | 5,932.89     | 8,193.03      | 52.6  |
| 5200 TRAVEL & CONFERENCE             | 26,149.00                        | 1,681.84            | 17,397.72                | 7,426.48     | 1,324.80      | 94.9  |
| 5300 DUES & MEMBERSHIPS              | 22,808.13                        | 0.00                | 7,069.00                 | 0.00         | 15,739.13     | 31.0  |
| 5400 INSURANCE                       | 39,271.00                        | 0.00                | 39,271.00                | 0.00         | 0.00          | 100.0 |
| 5500 OPERATION & HOUSEKEEPING SERV   | 20,929.00                        | 1,108.48            | 9,482.23                 | 11,444.97    | 1.80          | 100.0 |
| 5510 HEATING BUTANE, OIL             | 2,000.00                         | 286.00              | 2,168.23                 | 421.77       | 590.00-       | 129.5 |
| 5520 ELECTRICITY                     | 25,022.00                        | 3,176.47            | 9,911.60                 | 14,047.59    | 1,062.81      | 95.8  |
| 5530 WATER&/OR SEWAGE                | 5,000.00                         | 203.42              | 2,085.94                 | 2,899.81     | 14.25         | 99.7  |
| 5550 DISPOSAL/GARBAGE REMOVAL        | 2,000.00                         | 36.75               | 141.00                   | 559.00       | 1,300.00      | 35.0  |
| 5600 RENTALS, LEASES & REPAIRS, N.C. | 26,863.00                        | 448.50              | 7,046.69                 | 15,823.93    | 3,992.38      | 85.1  |
| 5612 NORTH UNITED RENT/LEASE BLDG    | 176,487.00                       | 11,956.00           | 131,516.00               | 44,971.24    | 0.24-         | 100.0 |
| 5710 TRANSFERS OF DIRECT COSTS       | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00          | N/A   |
| 5800 PROFES'L/CONSULTG SVCS/OP EXP   | 529,151.62                       | 12,094.00           | 205,085.09               | 285,805.26   | 38,261.27     | 92.8  |
| 5801 LEGAL FEES                      | 14,400.00                        | 0.00                | 726.98                   | 11,446.02    | 2,227.00      | 84.5  |
| 5830 AUDIT FEES                      | 18,900.00                        | 0.00                | 10,150.00                | 7,980.00     | 770.00        | 95.9  |
| 5864 CO-OP / SCOE                    | 4,500.00                         | 0.00                | 2,250.00                 | 2,250.00     | 0.00          | 100.0 |
| 5899 UNAPPROPRIATED REVENUE          | 922,044.46                       | 0.00                | 0.00                     | 0.00         | 922,044.46    | 0.0   |
| 5912 COMMUN - INTERNET SVCS/LINES    | 15,062.00                        | 0.00                | 1,500.00                 | 0.00         | 13,562.00     | 10.0  |
| 5922 COMMUNICATION - TELEPHONE SVCS  | 17,205.00                        | 406.35              | 4,094.86                 | 11,196.03    | 1,914.11      | 88.9  |
| 5930 COMMUNICATION - POSTAGE/METER   | 700.00                           | 0.00                | 208.99                   | 391.01       | 100.00        | 85.7  |
| 7142 OTH TUIT,EXC CST PMT TO COE     | 12,185.00                        | 4,148.77-           | 4,148.77-                | 0.00         | 16,333.77     | -34.0 |
| 7310 TRANSFERS OF INDIRECT COSTS     | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00          | N/A   |
| TOTAL Expense                        | 3,389,496.74                     | 151,119.57          | 1,448,337.34             | 829,681.28   | 1,111,478.12  |       |
| Ending balance                       |                                  |                     |                          |              |               |       |
| 9790 FUND BAL--UNDESIG/UNAPPROP      | 1,492,531.78                     | 0.00                | 0.00                     | 0.00         | 1,492,531.78  |       |
| 9791 FUND BAL--BEGINNING BALANCE     | 1,212,272.80-                    | 0.00                | 0.00                     | 0.00         | 1,212,272.80- |       |
| TOTAL Ending balance                 | 280,258.98                       | 0.00                | 0.00                     | 0.00         | 280,258.98    |       |
| **Fund balance                       | 586,939.99                       | 1,165,352.03        | 1,229,216.93             |              |               | **    |

| OBJECT                       | Beg. Balance/<br>Adjusted Budget | Current<br>Activity | Year to date<br>Activity | Encumbrances | Balance<br>Used |
|------------------------------|----------------------------------|---------------------|--------------------------|--------------|-----------------|
| Beginning balance            |                                  |                     |                          |              |                 |
| 9110 CASH IN COUNTY TREASURY | 704,864.42-                      | 0.00                | 182,401.73-              | 0.00         | 887,266.15-     |
| 9620 DUE TO OTHER AGENCIES   | 704,864.42                       | 0.00                | 182,401.73               | 0.00         | 887,266.15      |
| TOTAL Beginning balance      | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00            |
| **Fund balance               | 0.00                             | 0.00                | 0.00                     |              | **              |

| OBJECT                             | Beg. Balance/<br>Adjusted Budget | Current<br>Activity | Year to date<br>Activity | Encumbrances | Balance<br>used |
|------------------------------------|----------------------------------|---------------------|--------------------------|--------------|-----------------|
| Beginning balance                  |                                  |                     |                          |              |                 |
| 9110 CASH IN COUNTY TREASURY       | 922,295.34--                     | 0.00                | 749,652.39--             | 0.00         | 1,671,947.73--  |
| 9620 DUE TO OTHER AGENCIES         | 922,295.34                       | 0.00                | 749,652.39               | 0.00         | 1,671,947.73    |
| TOTAL Beginning balance            | 0.00                             | 0.00                | 0.00                     | 0.00         | 0.00            |
| *TOTAL Beginning balance + Revenue | 0.00                             | 0.00                | 0.00                     |              | *               |
| **Fund balance                     | 0.00                             | 0.00                | 0.00                     |              | **              |

**Agenda Item 5.**  
**REPORTS**

**Subject:**

5.3 Director's Report - Report on Annual Goals

**Action Requested:**

Information

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

Each year at the April board meeting, a report is given on the annual goals. Please see attached.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

# Report on NUCS Annual Goals 2023

## **Goal 1:**

**Northern United Charter Schools will improve student performance outcomes in all academic areas.**

### Update on Plan:

In order to improve the academic outcomes of students, we continued with our intervention program. We assessed each student at least two times per year. The first assessment happened in September and the second assessment was in February. The first administration helps us to identify and address students who are at risk and therefore are in need of Tier 2 supports. The students who required Tier 2 supports were reassessed throughout the year, about every four weeks. We use the STAR Renaissance assessment, as well as the Kindergarten Screening Tool and Core Growth assessments for students in the early grades. Students who were determined to be at risk were given interventions specific to their needs. This included using intervention curriculum such as IXL or Woot Math, meeting with a tutor, or other additional supports. The school psychologist oversaw this process, in conjunction with other staff. Additionally, each center and the home-based independent study teachers were all assigned a Data Champion. This staff member supports all staff in reviewing and analyzing the data from student assessments. Data related to the intervention program is below. A monthly school-wide staff meeting was held throughout the year, in addition to a monthly staff meeting at each center and monthly independent study teacher meetings. At some of these meetings, staff reviewed student data and discussed specific interventions. At this point in the year, staff have completed roughly 51 different professional development opportunities and we have provided 20 bus passes in Siskiyou and 45 bus passes in Humboldt for students to attend a class or to meet with their teacher more frequently.

### STAR Renaissance Learning Data - Math:

NU-Siskiyou average student growth percentile, grades 2-11: 47th percentile

NU-Humboldt average student growth, grades 2-11: 51st percentile

### STAR Renaissance Learning Data - Reading:

NU-Siskiyou average student growth, grades 2-8: 53rd percentile

NU-Humboldt average student growth, grades 2-8: 58th percentile

NU-Humboldt SST Data:

Students Total: 18

Total SST Meetings: 25

Scheduled Follow Ups: 8

Academics: 10

Progress: 5 - met goals; 2 - did not meet goals

Progress Not Known: 3

Referred to SpEd: 2

Referred to 504: 2

Behavior: 5

Progress: 2 - met goals; 1 - did not meet goals

Progress Not Known: 2

Referred to SpEd: 0

Referred to 504: 1

Academics & Behavior: 3

Progress: 1 - met goals; 1 - did not meet goals

Progress Not Known: 1

Referred to SpEd: 0

Referred to 504: 1

NU-Siskiyou SST Data:

Students Total: 6

Total SST Meetings: 8

Scheduled Follow Ups: 1

Academics: 4

Progress: 0 - met goals; 3 - did not meet goals

Progress Not Known: 1

Referred to SpEd: 2

Referred to 504: 1

Behavior: 2

Progress: 0 - met goals; 2 - did not meet goals

Progress Not Known: 0

Referred to SpEd: 1

Referred to 504: 1

### Academic Counseling 2022-2023:

- Counselors met with high school seniors in both Siskiyou and Humboldt regarding post high school plans
- Helped approximately 10-12 students with their college applications
- Met with students regarding 4-year plans
- Counselors met with Siskiyou and Humboldt high school seniors and juniors regarding their FAFSA
- Offered a FAFSA night to Humboldt seniors
- Facilitated FAFSA night through College Connect for Siskiyou students
- Spoken to AVID classes regarding 4-year plans, FAFSA, and post high school plans for both Humboldt and Siskiyou
- Took high school students to Bright Futures at Cal Poly Humboldt
- Took 8th graders to IBAC (I've Been Admitted to College) at Cal Poly Humboldt
- Took AVID class to College of the Redwoods for tour of campus and Trades Academy
- Took 8th graders to Step Up Day
- Took seniors to College of the Redwoods to Career Day
- Taking 7th graders to CR Redwood Days
- Taking CTE students to Trades Day at Redwood Acres (partnering with HCOE, College of the Redwoods, and Cal Poly Humboldt, and local industry community members)
- Taking 10th graders to Making College Happen at Cal Poly Humboldt

### NU - Humboldt College and Career

- Currently NU-HCS offers 3 CTE Pathway courses: Buildings and Trades, Ornamental Horticulture, and Mental and Behavioral Health
- During the 2022-2023 school year, NU-HCS created its third CTE Pathway. It is a Mental and Behavioral Health pathway and is in partnership with HCOE.
- Pathways are designed to connect high school classes to college, industry certifications, and/or a career. Currently, NU-HCS has 28 students participating in this program.
- In 2020-2021, we had 7 graduates meeting UC/CSU (a-g) eligibility. In 2021-2022 we had 8 graduates meeting the UC/CSU (a-g) eligibility. In 2022-2023 we anticipate approximately 10 students will graduate meeting the UC/CSU (a-g) eligibility.

### NU - Siskiyou College and Career

- Currently NU-SCS offers 2 CTE Pathway courses: Ag Science and Media Arts.
- Pathways are designed to connect high school classes to college, industry certifications, and/or a career. Currently, NU-SCS has 16 students participating in this program.
- In 2020-2021, we had 1 graduate meet UC/CSU (a-g) eligibility. In 2021-2022 we had 5 graduates meeting UC/CSU (a-g) eligibility. In 2022-2023 we anticipate 4 graduates meeting UC/CSU (a-g) eligibility.
- We have 1 student concurrently enrolled at College of the Siskiyous this year.

## **Goal 2:**

**Northern United Charter Schools will improve school climate, with emphasis on the social and emotional wellbeing of students, and improve parent/community involvement to promote and cultivate a positive, safe environment for all.**

### **Update on Plan:**

We currently have two school counselors and have partnered with Cal Poly Humboldt to have a counseling intern. One counselor focuses on academics and the other counselor focuses on social emotional counseling. The counseling staff also holds a weekly Zoom Counseling Corner class to all students who wish to attend. Our school psychologist and one school counselor participate in our Outdoor Resiliency Building Education (ORBE) program in Humboldt. So far this year, they have served 28 middle and high school aged students. Age specific social groups are occurring in both schools. In Siskiyou we are offering teen empowerment classes. So far this year, nine students in NU-SCS are attending a teen empowerment and life skills group in Yreka. Our Director of Student Services is heading up a Social Emotional Learning (SEL) committee to coordinate all of our SEL programs. The committee is made of four staff members from NU-SCS, six staff members from NU-HCS and three staff members who work for both schools. The committee has developed their vision and three SEL priorities (see below). Our staff are participating in professional development specific to social emotional learning. The Branches, a group of interested staff members, met throughout the year with the goal of improving and encouraging parent involvement. This group will offer parent workshops three times per year and a monthly parent newsletter, *Family Ties*, was distributed during the first half of the year. At the first parent meeting, on November 7th, we had 21 staff, 9 parents, and 12 students attend the workshops. Both schools started the year actively recruiting parent members of the School Site Council, however we switched to creating a Parent Advisory Council (PAC). These PACs will begin meeting in April in order to review our developing LCAPs. Both schools are offering after school clubs and Friday enrichment days to increase student engagement.

ParentSquare is used to notify parents, students and staff of any school-related information. As of March 23, NU-HCS has sent 146 posts, 214 direct messages, 67 files, 27 photos, and 2 smart alerts. NU-SCS has sent 182 posts, 24 direct messages, 39 files, 27 photos, and 5 calendar events.

Some teachers have continued to invite parents and students to utilize the Student and Parent Portal within our school information system, School Pathways. This feature allows students and parents to see their grades for each of their assignments and in the course, as well as additional information. Currently, we have several teachers utilizing the Student and Parent Portal. We continue to post communications to families on our website and Facebook pages, too.

Counseling - Social/Emotional:

NU-Humboldt

- Counselors meet with approximately 35-40 students in person 1-2 times per week
- Worked with ORBE participants 1 on 1 throughout the program (Fridays)
- One student consistently joins the Friday Live Offering for social and emotional support

NU- Siskiyou

- Counselors have met with approximately 4 students throughout the year
- No students have participated in Friday Live Offering

SEL Professional Development:

Vision Statements

1. As a school community, we strive to create a safe environment that supports all of our students, families and staff so they feel valued, cared for and respected.
2. Students will learn tools to navigate their own emotional needs, reduce stress and anxiety, and positively work with others in the school community.

SEL Priority 1

By integrating SEL into schoolwide practices and instruction, we'll address the social and emotional needs of our students while also supporting their engagement with academic learning.

SEL Priority 2

By ensuring that all staff are trained to lead community-building circles and protecting time for this practice, we will build community.

SEL Priority 3

We will show care for students and families by offering SEL outreach, resources and provide information on our website and in our family newsletters.

### **Goal 3**

**Northern United Charter Schools will promote our schools' programs within our school community and promote our schools within the broader community.**

#### **Update on Plan:**

To spread the word about our schools and the programs we offer within our school community and within the broader community we have promoted our schools in a variety of ways. We offered a school shirt and sweatshirt sale. We provided lanyards, tote bags and stickers to parents and staff. We began promoting our schools' mascots by utilizing them more in our branding. We have had booths at two community events. We advertised in print, radio and through banners. We published a monthly staff newsletter for the first half of the year. So far this year, the Branches group hosted two parent workshops that were open to all parents regardless of their school of enrollment. During the first half of the year, the Branches also published a monthly parent newsletter, *Family Ties*. In Humboldt, our students had the opportunity to participate in several sports, while wearing our school jerseys. Staff in both counties participated in professional development provided by the county offices and some students participated in county-wide events, such as History Day, science fair and spelling bees.

#### **AVID Data:**

Currently AVID Elective courses are offered at the middle and high school level. ELC, YLC, and CLC all offer AVID programs that span 6th-12th grade. Additionally, we are offering an AVID Elective Course through Zoom for home-based independent study students. NUCS has a total of 51 students enrolled in AVID this year, including 23 middle schoolers and 28 high schoolers! Last summer, we had a team of 11 from both Humboldt and Siskiyou attend AVID Summer institute and will have 8 more staff members attending this upcoming summer.

#### **Community Schools Planning Grant:**

We wrote and received the California Community Schools Planning Grant in both schools. Each school received \$200,000. The purpose of the grant is to prepare to become a Community School. A Community School is any school using a "whole child" approach, with an integrated focus on academics, health, and social services, youth and community development, and community engagement. It is a strategy organizing school and community resources around student success. The grant award will be utilized in each school to hire a Community School Coordinator, develop an advisory council, complete a needs assessment and train staff, as well as pay staff to provide extended learning opportunities for students.

**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

Humboldt Regional Director Board Report  
4-5-23

**What's happening Schoolwide?**

A. Our Counselors took our high school students to the Bright Futures Expo at Cal Poly Humboldt



B. TK-8th Track and Field has started.



C. Our students did great at the County Science Fair. Catarina won 3rd place for the High School awards! The other winners were: Leonardo Freitas 4th place, 5th grade. Zeno Fosnaugh 4th place, 6th grade. Ricardo Freitas 6th place, 6th grade. Poster awards: Serafina Fosnaugh TK, Aurelia Fosnaugh 2nd grade, and Bernardo Freitas 3rd grade.



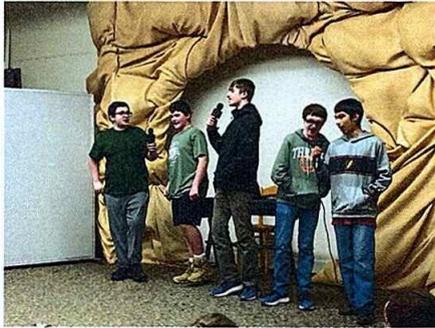
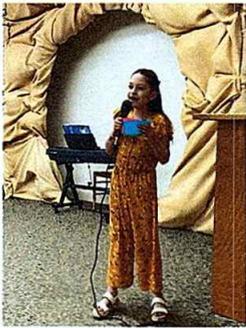
D. Our counselors took our 8th graders to Cal Poly Humboldt for IBAC (I've Been Accepted to College)



E. Our high school basketball team is having a decent season.



F. Our Talent Show was a smashing success!! It was so much fun, and the room was packed with families!



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

- A. Sara Thompson reports that WCLC has been snowy! We have been working on our Country Projects. Pictured are the Belarus Paper Wheel Art, made with brown paper lunch bags, and Dragon Art for China. We have also been doing lots of writing: Winter Quilt Squares and Three Little Pig Rewrites, with new animal characters. Students have just begun bird art and science. We will learn bird anatomy, listen to bird calls, identify birds, and identify characteristics of birds. Students will each complete one bird art entry for the 20th Annual Student Bird Art Contest at Godwit Days!



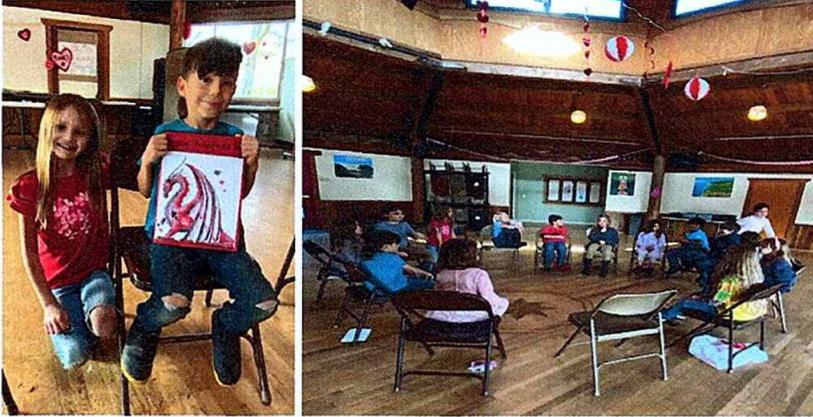
B. Lori's 1st and 2nd graders at BLC enjoyed math measurements during a science experiment and buddy reading with the 6th graders.



C. BLC's third and fourth grade class has been learning Italian since the beginning of the year and just completed a unit on the Venetian Carnival. They each got to have a plaster mask made on their face and decorated it inspired by the characters of the masks of carnival. They presented their masks and studies to the other classes. The kids are also enjoying the addition of the Tang Soo Do classes.



D. During the month of February, BLC's 1st & 2nd graders focused on the themes of friendship, kindness, and compassion for others. They wrote letters to secret Valentine friends, choosing classmates they didn't know that well to ask questions and tell some things about themselves so they could get to know them better. Then they used that information to make a very special secret valentine for that person which they delivered on Valentine's Day (See pictures below). We also worked on making cards for an elderly group in our community, an elderly member of our school community that has moved away, and also some for our preschool students on campus. The students thought of many compassionate and kind things to write in their cards to show they cared.



E. BLC's 5th and 6th graders have been studying aquatic creatures of student choice. Reading, note taking, and they are still in the process of writing essays after organizing their notes. They will be giving class presentations this coming week in class.



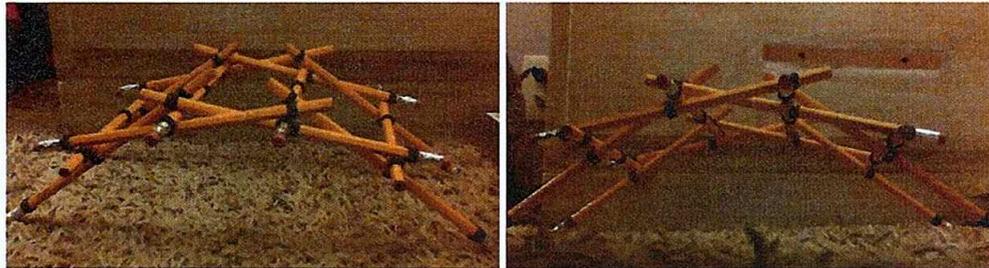
F. Cathie Shermer's zoom AVID Elective students got to interview Eureka Mayor, Kim Bergel! What a wonderful experience!



G. CLC's Read Across America Week was full of fun and lots of reading!



H. Cathie's Avid kids are doing a Make and Take DaVinci Bridge at the Math Festival in April. Check out their practice bridges.



I. Amanda at CLC had her class create the solar system using sliced fruit.



J. Pi Day (3/14) at CLC



**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

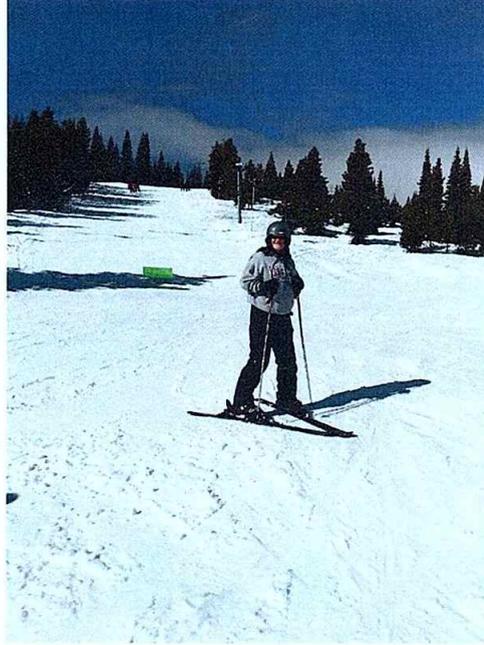
**Contact Person/s:** Shari Lovett, Kirk Miller

# NU-SCS Board Report April 2023

## NU-SCS Ski Club

**Melissa Watson**

Monday, March 27th was our last trip to the ski park for our skiing club. It was an amazing day! Our students had a lot of fun. Thanks to the parent volunteers for helping out!





## Mt Shasta Learning Center

### **Paul Moore**

We have some amazing field trips lined up: Shasta Caverns, Lava Beds National Monument, and XC skiing at the Nordic Center for Alder middle school students.

5th graders learned about the Declaration of Independence and drafted their own version for students. The students will sign it tomorrow. We have been studying the Revolutionary War. Tomorrow, we will learn about the American victory at Yorktown and the Treaty of Paris which ended the war.

### **Michelle Andras**

Pine Grove third through fifth grade students have started reading *Island of the Blue Dolphins*, with questions and discussion differentiated per grade level. We also had a great science lesson from Christian Birch where the students were paired with a K-2 student and they designed, built and tested a cart to see how far it would go and if it would stand up to a crash. Older students were great partners to our younger ones! We have also been studying space and did an experiment with flashlights and a scale model of the solar system to determine which planet would have the best light for a solar powered rover.

In math we have started doing hands-on geometry as well as working on long division (4th & 5th) and addition and subtraction. Fifth grade students were challenged to make different rectangular solids out of cubes and find the volume, and third and fourth grade students were using tiles to find area and perimeter.

### **Whole School**

#### **Meghan Wright**

Hello! I am the new intervention coordinator and I am thrilled to be able to assist students and teachers at your school. I have been so impressed with the level of care and consideration NUCS provides its students.

**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, Rosemary Kunkler

**Agenda Item 6.**

**OPEN SESSION BEFORE CLOSED SESSION**

**Subject:**

6.1 The Board Chair will verbally review items to be discussed during Closed Session as listed below.

6.2 Closed Session Open Hearing

Under this item, the public is invited to address the Board regarding items that are on the Closed Session. Speakers are limited to three minutes each. The Board is not allowed under the law to take action on matters that are not on the agenda.

6.3 Adjourn to Closed Session

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962. Closed Session attendees will include: Board members; Shari Lovett: Director; and other individuals that may be invited to attend by the Board.

6.3.1 Public Employee Performance: Title: Charter Director

**Action Requested:**

None

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

None

**Fiscal Implications:**

To be determined

**Contact Person/s:** Shari Lovett, Rosemary Kunkler

**Agenda Item 7.**

**RECONVENE IN OPEN SESSION**

**Subject:**

7.1 Report of Action Taken During Closed Session

**Agenda Item 8.**

**NEXT BOARD MEETING**

**Subject:**

8.1 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, Rosemary Kunkler

**Agenda Item 8.**

**NEXT BOARD MEETING**

**Subject:**

8.2 Next Board Meeting Date: May 10th

**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, Rosemary Kunkler

**9. ADJOURNMENT**