

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 Approval of Warrants and 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 - \$99,123.72
Payroll: NU-Humboldt Charter School - \$273,964.97

Contact Person/s: Shari Lovett, Tammy Picconi

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000202858	05/01/2023	BLICK ART MATERIALS	62-4310	PO HC23-0729	141.93	
				PO HC23-0759	265.51	407.44
3000202859	05/01/2023	STATE OF CALIFORNIA EDD	62-9540	PO HC23-0773		3,698.25
3000203299	05/04/2023	BEGINNINGS INC	62-4310	PO HC23-0776 BILLING	52.96	
			62-4351	PO HC23-0776 BILLING	152.23	
			62-4374	PO HC23-0776 BILLING	165.86	
			62-4710	PO HC23-0775 LUNCHESES	2,877.75	
			62-5512	PO HC23-0776 BILLING	56.51	
			62-5520	PO HC23-0776 BILLING	328.02	
			62-5560	PO HC23-0776 BILLING	16.90	
			62-5623	PO HC23-0776 BILLING	1,247.83	
			62-5637	PO HC23-0776 BILLING	44.03	
			62-5800	PO HC23-0776 BILLING	1,410.33	
			62-5909	PO HC23-0776 BILLING	123.03	
			62-5922	PO HC23-0776 BILLING	933.00	7,408.45
3000203300	05/04/2023	CDW GOVERNMENT	62-4445	PO HC23-0596	1,407.00	
			62-4453	PO HC23-0040	10.28	
				PO HC23-0598	948.25	
				PO HC23-0599	715.94	3,081.47
3000203301	05/04/2023	Gomes, Sarah L	62-5801	REIMBURSE POOL RENTAL		410.00
3000203302	05/04/2023	Jeffares, Amanda	62-5201	APR 2023 MILEAGE		459.16
3000203303	05/04/2023	Musgrove, Annessa	62-5201	APR 2023 MILEAGE		97.20
3000203304	05/04/2023	Nakoa, Melissa H	62-5201	APR 2023 MILEAGE	127.99	
				FEB/MAR 2023 MILEAGE	287.68	415.67
3000203305	05/04/2023	NCS PEARSON INC	62-4310	PO HC23-0768		435.16
3000203306	05/04/2023	NORTH COAST JOURNAL	62-5831	PO HC23-0774	445.00	
				PO HC23-0779	445.00	890.00
3000203307	05/04/2023	Sammy's BBQ Catering	62-4393	PO HC23-0780		600.83
3000203308	05/04/2023	STAPLES ADVANTAGE	62-4310	PO HC23-0758	232.34	
			62-4351	PO HC23-0760	17.46	
			62-4374	PO HC23-0760	220.88	470.68
3000204042	05/11/2023	AMAZON CAPITAL SERVICES	62-4110	PO HC23-0650	17.75	
			62-4212	PO HC23-0645	12.94	
				PO HC23-0664	232.75	
				PO HC23-0787	239.36	
			62-4310	PO HC23-0602	254.47	
				PO HC23-0643	48.44	

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

ESCAPE ONLINE

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount	
3000204042	05/11/2023	AMAZON CAPITAL SERVICES	62-4310	PO HC23-0644	41.96		
				PO HC23-0651	43.33		
				PO HC23-0657	116.98		
				PO HC23-0672	26.70		
				PO HC23-0673	46.28		
				PO HC23-0687	31.82		
				PO HC23-0695	98.51		
				PO HC23-0697	376.81		
				PO HC23-0698	97.44		
				PO HC23-0703	58.70		
				PO HC23-0712	761.64		
				PO HC23-0757	336.18		
				PO HC23-0762	34.70		
				PO HC23-584	12.15		
				62-4351	PO HC23-0585	45.22	
					PO HC23-0756	193.94	
					PO HC23-0772	247.07	
				62-4374	PO HC23-0677	242.37	
					PO HC23-0755	62.32	
				62-4377	PO HC23-0694	67.77	
62-4381	PO HC23-0070	27.45					
62-4391	PO HC23-0706	47.94					
62-4400	PO HC23-0754	1,240.10					
62-4421	PO HC23-0742						
62-4453	PO HC23-0597	226.25					
	PO HC23-0601	1,535.25	6,824.59				
3000204043	05/11/2023	BICOASTAL MEDIA	62-5831	PO HC23-0782		700.00	
3000204044	05/11/2023	Block, Mitchell N	62-4310	REIMBURSE ORBE EQUIPMENT	185.66		
			62-5201	APR 2023 MILEAGE	111.25	296.91	
3000204045	05/11/2023	CITY OF ARCATA	62-5530	PO HC23-0216 1539 F ST APT A	80.77		
				PO HC23-0515 1539 F ST	87.91	168.68	
3000204046	05/11/2023	DAISY FRESH	62-5800	PO HC23-0786		275.00	
3000204047	05/11/2023	DEPARTMENT OF JUSTICE CASHIERING UNIT	62-5861	PO HC23-0789		49.00	
3000204048	05/11/2023	DEVEREUX	62-5819	PO HC23-0783		3,991.36	
3000204049	05/11/2023	EUREKA CITY SCHOOLS BUSINESS AND FISCAL SERVICES	62-4710	PO HC23-0788	2,794.50		
			62-5881	PO HC23-0788	160.20	2,954.70	
3000204050	05/11/2023	FASTRAK INVOICE PROCESSING DEP	62-5881	PO HC23-0793		25.80	

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

ESCAPE ONLINE

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000204051	05/11/2023	H.C.S.D.	62-5530	PO HC23-0489		161.37
3000204052	05/11/2023	Harmon, Christopher S	62-5800	ORBE GYM RENTAL	56.63	
			62-5950	REIMBURSE STAMPS	25.20	81.83
3000204053	05/11/2023	Hayhurst, Melody	62-4393	REIMBURSE TEACHER APPRECIATION WEEK-LUNCH	299.51	
				REIMBURSE WLC TEACHER APPRECIATION LUNCH	90.09	389.60
3000204054	05/11/2023	HONORS GRADUATION	62-4310	PO HC23-0792		258.55
3000204055	05/11/2023	Kerr, Wendy	62-4393	REIMBURSE PROM FOOD	491.90	
			62-5201	MAY 2023 MILEAGE	77.29	569.19
3000204056	05/11/2023	KOROBİ STABLES	62-5800	PO HC23-0662-M.BORNMAN, R.BORNMAN	420.00	
				PO HC23-0663-Z.FOSNAUGH, A.FOSNAUGH, S.FOSNAUGH	630.00	1,050.00
3000204057	05/11/2023	Lindley, Tamara A	62-5201	APR 2023 MILEAGE	123.40	
				MAR 2023 MILEAGE	185.10	
				OCT 2022 MILEAGE	157.00	
				SEPT 2022 MILEAGE	166.63	632.13
3000204058	05/11/2023	Lyons-Tinsley, Tomire O	62-5201	APR 2023 MILEAGE		282.96
3000204059	05/11/2023	Nakoa, Melissa H	62-4393	REIMBURSE TEACHER APPRECIATION LUNCH		738.53
3000204060	05/11/2023	NORTH COAST JOURNAL	62-5831	PO HC23-0794		445.00
3000204061	05/11/2023	OPTIMUM	62-5922	PO HC23-0214		1,157.99
3000204062	05/11/2023	PHOENIX CERAMIC & FIRE SUPPLY	62-4310	PO HC23-0549		201.68
3000204063	05/11/2023	Picconi, Tammy L	62-4393	REIMBURSE TEACHER APPRECIATION LUNCH		69.39
3000204064	05/11/2023	RECOLOGY HUMBOLDT COUNTY	62-5560	PO HC23-0209		122.40
3000204065	05/11/2023	Rybeck-Davis, Rebekah E	62-4393	REIMBURSE PROM REFRESHMENTS		388.01
3000204066	05/11/2023	SHRED AWARE	62-5800	PO HC23-0785		73.57
3000204067	05/11/2023	STAPLES ADVANTAGE	62-4310	PO HC23-0765		130.36
3000204068	05/11/2023	VALLEY PACIFIC PETROLEUM SERV	62-4364	PO HC23-0791-SISKIYOU & PO HC23-0790-HUMBOLDT		749.79
3000204773	05/18/2023	AMBROSINI, DENNIS	62-5612	JUN 2023 RENT		2,000.00
3000204774	05/18/2023	BEGINNINGS INC	62-5612	JUN 2023 RENT		1,000.00
3000204775	05/18/2023	CAMPTON PLAZA	62-5612	JUN 2023 RENT		5,625.00
3000204776	05/18/2023	CHACTERSTRONG	62-5207	PO HC23-0693		2,598.00
3000204777	05/18/2023	CUTTEN COMMUNITY CHURCH	62-5612	JUN 2023 RENT		5,000.00
3000204778	05/18/2023	DAGGETT, PETER JAY	62-5612	JUN 2023 RENT		3,800.00
3000204779	05/18/2023	DOMINICK, JENNIFER	62-5800	PO HC23-0682- L.COPPINI		120.00

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

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000204780	05/18/2023	FASTRAK INVOICE PROCESSING DEP	62-5881	PO HC23-0793		7.00
3000204781	05/18/2023	HADLEY RANCH	62-5612	JUN 2023 RENT		500.00
3000204782	05/18/2023	KGK RENTALS LLC	62-5612	JUN 2023 RENT		5,499.79
3000204783	05/18/2023	Nakoa, Melissa H	62-5207	FOOD SAFETY TRAINING		199.00
3000204784	05/18/2023	P G & E	62-5520	PO HC23-0196 ELC		407.64
3000204785	05/18/2023	Remi Vista Inc.	62-5800	PO HC23-0795		11,200.00
3000204786	05/18/2023	Scharlack, Heather A	62-5201	APR 2023 MILEAGE		68.12
3000204787	05/18/2023	SIMMONS, LORENZA	62-5800	PO HC23-0720 B. FREITAS, L. FREITAS, R. FREITAS		700.00
3000204788	05/18/2023	Speck, Lynda D	62-5201	MAY 2023 MILEAGE		93.01
3000204789	05/18/2023	STAPLES ADVANTAGE	62-4310	PO HC23-0784		62.67
3000204790	05/18/2023	Sylvia, Jennah L	62-5201	APR 2023 MILEAGE	133.62	
				FEB 2023 MILEAGE	200.82	
				MAR 2023 MILEAGE	247.59	582.03
3000205458	05/25/2023	ADVANCED SECURITY SYSTEMS	62-5800	PO HC23-0805		216.00
3000205459	05/25/2023	CITI CARDS	62-4710	HC23-0761, 0769, 0777, 0778	1,093.82	
			62-5881	HC23-0761, 0769, 0777, 0778	28.10	1,121.92
3000205460	05/25/2023	CUTTEN COMMUNITY CHURCH	62-5520	UTILITIES	697.28	
			62-5530	UTILITIES	275.29	
			62-5560	UTILITIES	383.81	1,356.38
3000205461	05/25/2023	Dharmarts	62-5800	PO HC23-0800		300.00
3000205462	05/25/2023	EUREKA RUBBER STAMP	62-4310	PO HC23-0798		50.66
3000205463	05/25/2023	GREAT AMERICAN FINANCIAL SERV	62-5623	PO HC23-0808		816.25
3000205464	05/25/2023	GREAT AMERICAN FINANCIAL SERV	62-5623	PO HC23-0807 SISKIYOU		237.29
3000205465	05/25/2023	Havens, Mary K	62-4310	MATERIALS & SUPPLIES		318.37
3000205466	05/25/2023	Kerr, Wendy	62-5885	STUDENT AWARDS		45.01
3000205467	05/25/2023	NORTH COAST JOURNAL	62-5831	PO HC23-0799		445.00
3000205468	05/25/2023	Remi Vista Inc.	62-5800	PO HC23-0806		8,400.00
3000205469	05/25/2023	Rybeck-Davis, Rebekah E	62-4393	REFRESHMENTS CSA VISIT	74.53	
			62-5801	ACADEMY OF SCIENCE/ ALCATRAZ	1,794.38	1,868.91
3000205470	05/25/2023	SCHOOL OUTFITTERS	62-4421	PO HC23-0691		1,887.63
3000205471	05/25/2023	Thompson, Sara A	62-4310	MATERIALS & SUPPLIES		1,435.34
Total Number of Checks					71	99,123.72

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

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
--------------	------------	---------------------	-------------	---------	-----------------	--------------

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	71	99,123.72
	Total Number of Checks	71	99,123.72
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		99,123.72

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.

Pay Date 05/31/2023

Fiscal Year 2022/23

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		1.00
Regular	273,964.97	
TOTAL	273,964.97	1.00

EARNINGS by Group	Income	Adjustments
Base Pay	220,264.45	
Extra Duty	33,588.52	
Miscellaneous		1.00
Stipends	20,112.00	
TOTAL	273,964.97	1.00

EARNINGS	Person Type	Female Employees
Certificated	35	29
Classified	30	25
TOTAL	65	54

Vendor Summary for Pay Date 05/31/2023

Vendor Checks
Vendor Liabilities

BALANCING DATA

		203,229.32	Net Pay
Gross Earnings	273,964.97	70,735.65	Deductions
District Liability	130,263.12	130,263.12	Contributions
	404,228.09	404,228.09	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	17,389.17		17,389.17	249,803.18
State Withholding	6,429.79		6,429.79	249,803.18
Social Security	5,255.96	5,255.96	10,511.92	84,773.53
Medicare	3,961.16	3,961.16	7,922.32	273,182.35
SUI		1,365.96	1,365.96	273,182.35
Workers' Comp		1,857.61	1,857.61	273,182.35
SUBTOTAL	33,036.08	12,440.69	45,476.77	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	2,936.18	10,641.54	13,577.72	41,945.39
PERS / 62	1,812.64	5,748.35	7,560.99	22,658.00
STRS / 60	12,042.80	22,440.68	34,483.48	117,490.32
STRS / 62	6,287.55	11,767.90	18,055.45	61,611.96
Tax Sheltered Annuit	300.00		300.00	
Supplemental Insuran	782.62		782.62	
SUBTOTAL	24,161.79	50,598.47	74,760.26	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	2,555.53	67,223.96	69,779.49	
Supplemental Insuran	338.00		338.00	
Summer Savings	10,644.25		10,644.25	64,376.42
SUBTOTAL	13,537.78	67,223.96	80,761.74	
TOTALS	70,735.65	130,263.12	200,998.77	

Cancel/Reissue for Process Date 05/31/2023

Reissued
Cancel Checks
Void ACH

NET

Direct Deposits	164,148.30	48
Checks	39,081.02	17
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	203,229.32	65

Selection Grouped by Org, Filtered by (Org = 75, Fiscal Year = 2023, Starting Pay Date = 5/31/2023)

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 (0502,0522,0525,0606,0612,0622)

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 - \$104,063.95

Payroll: NU-Siskiyou Charter School - \$83,097.01

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 0502**

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 0502	3510.01	
	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: Mark L. Date: 4/28/22

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/09/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0502 2223 NUSCS BATCH 0502
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
00625674	000285/	ALAMEDA COUNTY OFFICE OF ED				
		PO-230275	1. 62-6331-0-5200-0000-2700-000-00000		INVOICE# INV23-00353 MILLER	350.00
					WARRANT TOTAL	\$350.00
00625675	000151/	ALSCO				
		PO-230004	1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2186525	26.19
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2184107	26.19
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2183035	39.77
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2184101	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2186520	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2185476	39.77
					WARRANT TOTAL	\$203.44
00625676	000244/	AMAZON CAPITAL SERVICES				
		PO-230268	1. 62-3212-0-4200-1110-1000-000-00000		INVOICE# 1HXG-HTP6-J7WF	188.24
		PO-230269	1. 62-3212-0-4200-1110-1000-000-00000		INVOICE# 1HXG-HTP6-J7WF	166.23
		PO-230270	2. 62-3212-0-4100-1110-1000-000-00000		1XX3-3VPL-3WGN	23.88
			1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 1XX3-3VPL-3WGN	8.18
			1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 1QY1-FFGH-K9MQ	65.20
		PO-230276	1. 62-0000-0-4100-1110-1000-000-00000		INVOICE# 1LMR-4MPC-1HKE	60.30
		PO-230278	1. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 1YTT-P9MT-1KWR	175.60
		PO-230279	3. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 19F4-TLY6-61TX	24.76
			1. 62-0000-0-4300-0000-8100-000-00000		INVOICE# 19F4-TLY6-61TX	82.82
			2. 62-6762-0-4300-1110-1000-000-00000		INVOICE# 19F4-TLY6-61TX	112.21
					WARRANT TOTAL	\$907.42
00625677	000074/	AMERICAN FAMILY LIFE INSURANCE				
		PO-230207	1. 62-0000-0-9514-0000-0000-000-00000		INVOICE# 200628	541.38
					WARRANT TOTAL	\$541.38

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0502 2223 NUSCS BATCH 0502
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REQ#	REFERENCE LN	PD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
00625678	000152/	BAY ALARM COMPANY				
		PO-230006	1. 62-0000-0-5500-0000-8100-000-00000		INVOICE# 20460936 05/01-07/31	572.73
			WARRANT TOTAL			\$572.73
00625679	000065/	BLICK ART MATERIALS				
		PO-230250	1. 62-3212-0-4300-1110-1000-000-00000		INVOICE# 645637	46.86
			WARRANT TOTAL			\$46.86
00625680	000063/	G & G HARDWARE INC				
		PO-230277	1. 62-0000-0-4300-1110-1000-000-00000		INVOICE# 322733	9.49
			WARRANT TOTAL			\$9.49
00625681	000094/	LYNDA SPECK				
		PV-230047	62-0000-0-5200-0000-7200-000-00000		MILEAGE -INTERVIEWS 04/20-04-21	323.57
			WARRANT TOTAL			\$323.57
00625682	000013/	PACIFIC POWER				
		PO-230024	1. 62-0000-0-5520-0000-8100-000-00000		ACCOUNT# 64034125-001 0	585.41
			WARRANT TOTAL			\$585.41
00625683	000061/	PITNEY BOWES GLOBAL FINANCIAL				
		PO-230025	2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 3106056328	30.52
			1. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 3106056328	71.21
			WARRANT TOTAL			\$101.73
00625684	000064/	RAINBOW RESOURCE CENTER				
		PO-230280	1. 62-6300-0-4100-1110-1000-000-00000		INVOICE# 4034525	41.71
			WARRANT TOTAL			\$41.71
00625685	000143/	SISKIYOU COUNTY				
		PO-230271	1. 62-5310-0-4700-0000-3700-000-00000		000679 000680 000681 000682	972.80
			WARRANT TOTAL			\$972.80
00625685	000166/	SISKIYOU DISTRIBUTING				
		PO-230200	1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 428300	22.00
			1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 428074	22.00

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0502 2223 NUSCS BATCH 0502
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
WARRANT TOTAL						\$44.00
00625687	000085/	SISKIYOU OPPORTUNITY CENTER				
	PO-230274	1.	62-0000-0-5800-0000-8100-000-00000	INVOICE#	17911	154.90
WARRANT TOTAL						\$154.90
00625688	000052/	STAPLES ADVANTAGE				
	PO-230272	2.	62-0000-0-4300-0000-2700-000-00000	INVOICE#	3535486412	90.22
		1.	62-0000-0-4300-1110-1000-000-00000	INVOICE#	3535486412	9.99
	PO-230283	1.	62-0000-0-4300-0000-2700-000-00000	INVOICE#	3536342290	109.70
WARRANT TOTAL						\$209.91
00625689	000016/	YREKA TRANSFER LLC				
	PO-230039	2.	62-0000-0-5550-0000-8100-000-00000	INVOICE#	680621	36.75
WARRANT TOTAL						\$36.75
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:		\$5,102.10*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	16	TOTAL AMOUNT:		\$5,102.10*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:		\$5,102.10*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	16	TOTAL AMOUNT:		\$5,102.10*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	16	TOTAL AMOUNT OF CHECKS:		\$5,102.10*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	16	TOTAL AMOUNT:		\$5,102.10*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0522

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 1011	6869.80	
	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: *Steve Ross* Date: 5/18/25

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 05/11/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0522 2223 NUSCS BATCH 0522
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION		
00625855	000151/	ALSCO				
	PO-230004	1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2190544		39.77
		1. 62-3212-0-5500-0000-8100-000-00000		RCPT939128		26.19
		1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2187931		39.77
		1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2191056		148.57
				WARRANT TOTAL		\$201.92
00625856	000004/	CAL-ORE COMMUNICATIONS				
	PO-230008	2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324005379 MAY 2023		35.64
		2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 0324005379 MAY 2023		83.16
		2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT#0324005379 CFT CREDIT		8.32
		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 MAY 2023		277.20
	PV-230048	62-0000-0-5600-0000-8100-000-00000		STANDARD ROUTER		5.00
		62-0000-0-8699-0000-2700-000-00000		MAY 2023 ERATE CREDIT		66.53
		62-0000-0-8699-0000-7200-000-00000		MAY 2023 ERATE CREDIT		28.51
		62-0000-0-8699-1110-1000-000-00000		MAY 2023 ERATE CREDIT		221.76
				WARRANT TOTAL		\$44.60
00625857	000260/	CHEF'S PANTRY				
	PO-230285	1. 62-3212-0-4300-0000-2700-000-00000		INVOICE# 0508 0510		558.00
				WARRANT TOTAL		\$558.00
00625858	000075/	CITY OF MT SHASTA				
	PO-230010	1. 62-0000-0-5530-0000-8100-000-00000		ALME-00219-ALDR-01		97.61
				WARRANT TOTAL		\$97.61
00625859	000022/	CITY OF YREKA				
	PO-230011	1. 62-0000-0-5530-0000-8100-000-00000		ACCOUNT# 012142-001		95.36

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 05/11/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0522 2223 NUSCS BATCH 0522
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT REQ#	VENDOR/ADDR	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT	
WARRANT TOTAL													\$95.36	
00625860	000271/	COURTNEYS LIFE COACHING												
		PO-230284	1.	62	0000	0-5800	1110	1000	000	00000		INVOICE# 2109	460.00	
WARRANT TOTAL													\$460.00	
00625861	000050/	VIVIEN HASTERT												
		PV-230050		62	5310	0-4700	0000	3700	000	00000		SNACKS STUDENTS CAASPP TESTING	54.74	
WARRANT TOTAL													\$54.74	
00625862	000288/	HOTEL NIKKO SAN FRANCISCO												
		PO-230265	2.	62	6266	0-5200	1110	1000	000	00000		ALLEN/MILLER 0625-0628	1,949.70	
WARRANT TOTAL													\$1,949.70	
00625863	000270/	JEREMY TACBAS												
		PO-230122	1.	62	0001	0-5800	1110	3110	000	00000		INVOICE#8	100.00	
WARRANT TOTAL													\$100.00	
00625864	000053/	SHARI LOVETT												
		PV-230049		62	0000	0-5200	0000	7200	000	00000		SCOE ADMIN 04/03 AND 05/01	626.18	
				62	6331	0-5200	0000	7200	000	00000		COMMUNITY HIRE ACCOMODATION	107.72	
WARRANT TOTAL													\$733.90	
00625865	000011/	MT SHASTA SPRING WATER												
		PO-230018	1.	62	0000	0-4300	0000	8100	000	00000		INVOICE# 504547 ACNT# 123772	22.42	
				62	0000	0-5600	0000	8100	000	00000		ACCOUNT# 123772	9.70	
WARRANT TOTAL													\$32.12	
00625866	000123/	MYSTERY SCIENCE												
		PO-230273	1.	62	3212	0-4100	1110	1000	000	00000		INVOICE# SP-13575	1,150.25	
WARRANT TOTAL													\$1,150.25	
00625867	000014/	SHASTA VALLEY PEST CONTROL												
		PO-230029	1.	62	0000	0-5500	0000	8100	000	00000		INVOICE# 031523-1	40.00	
				62	0000	0-5500	0000	8100	000	00000		INVOICE# 031423-5	40.00	
				62	0000	0-5500	0000	8100	000	00000		INVOICE# 031423-6	40.00	

SISKIYOU COUNTY OFFICE OF EDUCATION
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 05/11/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
BATCH: 0522 2223 NUSCS BATCH 0522
FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
WARRANT TOTAL						\$120.00
00625868	000166/	SISKIYOU DISTRIBUTING				
	PO-230200	1.	62-5310-0-4700-0000-3700-000-00000		INVOICE# 428556	142.84
					WARRANT TOTAL	\$142.84
00625869	000005/	SISKIYOU TELEPHONE COMPANY				
	PO-230034	1.	62-0000-0-5922-1110-1000-000-00000		MAY 2023	49.95
					WARRANT TOTAL	\$49.95
00625870	000023/	UBEO				
	PO-230026	2.	62-0000-0-5600-0000-2700-000-00000		INVOICE# 4104499	91.10
		3.	62-0000-0-5600-0000-7200-000-00000		INVOICE# 4104499	39.04
		1.	62-0000-0-5600-1110-1000-000-00000		INVOICE# 4104499	303.66
					WARRANT TOTAL	\$433.80
00625871	000189/	WALLACE ENTERPRISE				
	PO-230037	2.	62-0000-0-5800-0000-8100-000-00000		INVOICE# 2023	645.00
					WARRANT TOTAL	\$645.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	17	TOTAL AMOUNT OF CHECKS:	\$6,869.79*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	17	TOTAL AMOUNT:	\$6,869.79*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	17	TOTAL AMOUNT OF CHECKS:	\$6,869.79*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	17	TOTAL AMOUNT:	\$6,869.79*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	17	TOTAL AMOUNT OF CHECKS:	\$6,869.79*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	17	TOTAL AMOUNT:	\$6,869.79*

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

District # 43

District Name: Northern United Siskiyou Charter School SPECIAL BATCH 0525

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 SPECIALBATCH 0525	4907.70	
	Batch Total		

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

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

District Superintendent/Administrator: Sharon Roth Date: 5/22/2003

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0525 SPECIAL BATCH 0525
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
00626518	000289/	DANIEL D. NELSON				
		PV-230052	62-0000-0-5612-0000-8700-000-00000		23/24 NEW LEASE DEPOSIT M.S.	4,800.00
			WARRANT TOTAL			\$4,800.00
00626519	000031/	HOLIDAY INN EXPRESS				
		PO-230015	1 62-0000-0-5200-0000-7200-000-00000		JUNE 2023 ADMIN MEETING SCOE	107.70
			WARRANT TOTAL			\$107.70
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$4,907.70*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$4,907.70*
***	BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$4,907.70*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$4,907.70*
***	DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	2	TOTAL AMOUNT OF CHECKS:	\$4,907.70*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	2	TOTAL AMOUNT:	\$4,907.70*

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

District # 43

District Name: Northern United Siskiyou Charter School BATCH 0606

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 0606	30,328.27	
	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: 5/31/25

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 06/05/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0606 2223 NUSCS BATCH 0606
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
00627058	000151/	ALSCO				
		PO-230004	1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2191647	26.19
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2194179	26.19
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2191642	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2194172	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2196642	35.76
			1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2196647	26.19
					WARRANT TOTAL	\$185.85
00627059	000244/	AMAZON CAPITAL SERVICES				
		PO-230269	1. 62-3212-0-4200-1110-1000-000-00000		1791-3HM6-JJMT	22.54
		PO-230281	1. 62-0000-0-4300-1110-1000-000-00000		INVOCIE# 1TWH-YCKK-R41N	113.84
		PO-230282	2. 62-6762-0-4100-1110-1000-000-00000		1DLI-PKPV-6FGN	189.13
			1. 62-6762-0-4200-1110-1000-000-00000		INVOICE# 1DLI-PKPV-6FGN	151.51
			3. 62-6762-0-4300-1110-1000-000-00000		1DLI-PKPV-6FGN	13.57
					WARRANT TOTAL	5490.59
00627060	000049/	MITCH BLOCK				
		PV-230051	62-6500-0-5200-0000-2700-000-00000		497 MILES 05/26/2023	325.67
			62-6500-0-5200-0000-2700-000-00000		LAKE SHASTA MOTEL 04/26/2023	209.00
					WARRANT TOTAL	\$534.67
00627061	000004/	CAL-ORE COMMUNICATIONS				
		PO-230008	2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 03204005379	83.16
			2. 62-0000-0-5922-0000-2700-000-00000		ACCOUNT# 03204005379	8.32-
			3. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 03204005379	3.56-
			3. 62-0000-0-5922-0000-7200-000-00000		ACCOUNT# 03204005379	35.64
			1. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT#0324005379	277.20
			1. 62-0000-0-5922-1110-1000-000-00000		ACCOUNT# 03204005379	27.72-

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/06/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0606 2223 NUSCS BATCH 0606
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
	PV-230054		62-0000-0-5600-0000-9100-000-00000		STANDARD ROUTER	5.00
			62-0000-0-8699-0000-2700-000-00000		ERATE ACCOUNT# 03204005379	66.53-
			62-0000-0-8699-0000-7200-000-00000		ERATE ACCOUNT# 03204005379	28.51-
			62-0000-0-8699-1110-1000-000-00000		ERATE ACCOUNT# 03204005379	221.76-
			WARRANT TOTAL			\$44.60
00627062	000062/	CDW GOVERNMENT				
	PO-230290	1.	62-3212-0-4300-1110-1000-000-00000		INVOICE# GS86750	708.78
	PO-230291	1.	62-3212-0-4300-1110-1000-000-00000		INVOICE# JW45561	4,698.89
		2.	62-3212-0-4400-1110-1000-000-00000		INVOICE# JW45561	7,839.30
			WARRANT TOTAL			\$13,246.97
00627063	000042/	COLD CREEK INN				
	PO-230287	1.	62-6500-0-5200-0000-2700-000-00000		FOLIO# 080523114753401	141.85
			WARRANT TOTAL			\$141.85
00627064	000271/	COURTNEYS LIFE COACHING				
	PO-230284	1.	62-0000-0-5800-1110-1000-000-00000		INVOICE# 2335	690.00
			WARRANT TOTAL			\$690.00
00627065	000261/	EDMENTUM				
	PO-230294	1.	62-3212-0-5800-1110-1000-000-00000		INVOICE# INV306344 09/23-09/24	9,000.00
			WARRANT TOTAL			\$9,000.00
00627066	000290/	FASTRACK INVOICE PROCESSING				
	PO-230296	1.	62-0000-0-5200-1110-1000-000-00000		INVOICE# I712389423962	7.00
		1.	62-0000-0-5200-1110-1000-000-00000		INVOICE# I692389423963	9.40
			WARRANT TOTAL			\$16.40
00627067	000063/	G & G HARDWARE INC				
	PO-230299	1.	62-0000-0-4300-0000-8100-000-00000		INVOICE#324343	7.85
			WARRANT TOTAL			\$7.85
00627068	000071/	HUB & CRY INC				
	PO-230016	1.	62-0000-0-5500-0000-8100-000-00000		INVOICE# 833597 06/01-06-30	201.70

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/06/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0606 2223 NUSCS BATCH 0606
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

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

WARRANT TOTAL						\$201.70
00627069	000277/	JANNA CHURCHILL-BOSS				
		PV-230053	62-6500-0-5200-5760-1190-000-00000	422 MILES SPED MEETING 05/08		276.41
			WARRANT TOTAL			\$276.41
00627070	000011/	MT SHASTA SPRING WATER				
		PO-230018	1. 62-0000-0-4300-0000-8100-000-00000	INVOICE# 304547		17.50
			1. 62-0000-0-4300-0000-8100-000-00000	INVOICE# 305758		7.00
		PO-230293	1. 62-0000-0-5600-0000-8100-000-00000	INVOICE# 304547		14.62
			WARRANT TOTAL			\$39.12
00627071	000013/	PACIFIC POWER				
		PO-230024	1. 62-0000-0-5520-0000-8100-000-00000	ACCOUNT#64034125-001 0		379.26
			1. 62-0000-0-5520-0000-8100-000-00000	ACCNT# 64034125-002-8		692.13
			WARRANT TOTAL			\$1,071.39
00627072	000064/	RAINBOW RESOURCE CENTER				
		PO-230298	1. 62-6300-0-4100-1110-1090-000-00000	INVOICE# 3959049		406.62
			WARRANT TOTAL			\$406.62
00627073	000079/	SAN JOAQUIN CNTY OF EDUCATION				
		PO-230295	1. 62-0000-0-5800-0000-7200-000-00000	INVOICE# 213284		100.00
			WARRANT TOTAL			\$100.00
00627074	000014/	SHASTA VALLEY PEST CONTROL				
		PO-230029	1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 051923-4		40.00
			1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 051923-6		40.00
			1. 62-0000-0-5500-0000-8100-000-00000	INVOICE# 051923-7		40.00
			WARRANT TOTAL			\$120.00
00627075	000007/	SISKIYOU COUNTY OFFICE OF ED				
		PO-230030	7. 62-4035-0-5864-0000-2150-000-00000	INVOICE# 230784		2,250.00
		PO-230286	1. 62-3213-0-5800-1110-1000-000-00000	INVOICE# 230757		1,400.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/06/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0606 2223 MUSCS BATCH 0606
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION	
WARRANT TOTAL						\$3,650.00
00627076	000166/	SISKIYOU DISTRIBUTING				
		PO-230200	1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 428814	22.50
			1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 429312	22.50
			1. 62-5310-0-4700-0000-3700-000-00000		INVOICE# 429563	22.50
WARRANT TOTAL						\$67.50
00627077	000016/	YREKA TRANSFER LLC				
		PO-230039	2. 62-0000-0-5550-0000-8100-000-00000		INVOICE# 685348	36.75
WARRANT TOTAL						\$36.75
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	20	TOTAL AMOUNT OF CHECKS:		\$30,328.27*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	20	TOTAL AMOUNT:		\$30,328.27*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	20	TOTAL AMOUNT OF CHECKS:		\$30,328.27*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	20	TOTAL AMOUNT:		\$30,328.27*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	20	TOTAL AMOUNT OF CHECKS:		\$30,328.27*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	20	TOTAL AMOUNT:		\$30,328.27*

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0612

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 0612	45942.35	
	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: 6/18/23
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0612 2223 NUSCS BATCH 0612

FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
00627287	000151/	ALSCO												
		PC-230004	1.	62-3212-0-5500-0000-8100-000-00000									INVOICE# LMED2189069	35.76
				1.	62-3212-0-5500-0000-8100-000-00000								INVOICE# LMED2199171	35.76
				1.	62-3212-0-5500-0000-8100-000-00000								INVOICE# LMED2199177	26.19
				1.	62-3212-0-5500-0000-8100-000-00000								INVOICE# LMED2193103	39.77
													WARRANT TOTAL	\$137.48
00627288	000244/	AMAZON CAPITAL SERVICES												
		PO-230300	1.	62-3212-0-4300-0000-2700-000-00000									INVOICE# 1R7X-3NFN-4J49	254.46
													WARRANT TOTAL	\$254.46
00627289	000074/	AMERICAN FAMILY LIFE INSURANCE												
		PO-230207	1.	62-0000-0-9514-0000-0000-000-00000									INVOICE FINAL JUNE 2023	541.38
				1.	62-0000-0-9514-0000-0000-000-00000								INVOICE# 918731	541.38
				1.	62-0000-0-9514-0000-0000-000-00000								INVOICE# 560454	541.38
													WARRANT TOTAL	\$1,624.14
00627290	000062/	CDW GOVERNMENT												
		PO-230301	1.	62-3212-0-4300-1110-1000-000-00000									INVOICE# JX15631	640.00
													WARRANT TOTAL	\$640.00
00627291	000075/	CITY OF MT SHASTA												
		PO-230010	1.	62-0000-0-5530-0000-8100-000-00000									ALME--000219-ALDR-01	127.21
													WARRANT TOTAL	\$127.21
00627292	000022/	CITY OF YREKA												
		PO-230011	1.	62-0000-0-5530-0000-8100-000-00000									ACCOUNT#012142-001	95.15
													WARRANT TOTAL	\$95.15
00627293	000271/	COURINEYS LIFE COACHING												
		PO-230284	1.	62-0000-0-5800-1110-1000-000-00000									INVOICE# 2341	230.00
													WARRANT TOTAL	\$230.00
00627294	000167/	DAVID L MOONIE & CO LLP												
		PO-230014	1.	62-0000-0-5830-0000-7191-000-00000									INVOICE MAY 30,2023 4TH/FINAL	4,350.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/12/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0612 2223 NUSCS BATCH 0612
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL		DESCRIPTION		
WARRANT TOTAL						\$4,350.00
00627295	000270/	JEREMY TACBAS				
	PO-230122	1. 62-0001-0-5800-1110-3110-000-00000		INVOICE# 9		100.00
				WARRANT TOTAL		\$100.00
00627296	000020/	KEENAN C/O SETECH				
	PO-230176	1. 62-0000-0-9514-0000-0000-000-00000		2023 MAY/JUNE VISION		616.00
		1. 62-0000-0-9514-0000-0000-000-00000		2023 MAY/JUNE DENTAL		3,444.00
	PO-230302	1. 62-0000-0-9514-0000-0000-000-00000		MAY/JUNE 2023		33,500.00
				WARRANT TOTAL		\$37,560.00
00627297	000005/	SISKIYOU TELEPHONE COMPANY				
	PO-230034	1. 62-0000-0-5922-1110-1000-000-00000		JUNE 2023		49.95
				WARRANT TOTAL		\$49.95
00627298	000052/	STAPLES ADVANTAGE				
	CM-230257	62-0000-0-4300-0000-2700-000-00000		INVOICE# 3537688757		166.15
	PO-230288	1. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 3539091226		77.83
		1. 62-0000-0-4300-0000-2700-000-00000		INVOICE# 3538852568		92.45
	PO-230292	1. 62-3212-0-4300-0000-8100-000-00000		invoice# 3539581906		91.01
		1. 62-3212-0-4300-0000-8100-000-00000		INVOICE# 3539581907		95.02
				WARRANT TOTAL		\$190.16
00627299	000023/	UBEO				
	PO-230026	2. 62-0000-0-5600-0000-2700-000-00000		INVOICE# 4137930		91.10
		3. 62-0000-0-5600-0000-7200-000-00000		INVOICE# 4137930		39.04
		1. 62-0000-0-5600-1110-1000-000-00000		INVOICE# 4137930		303.66
				WARRANT TOTAL		\$433.80
00627300	000059/	YM&C				
	PV-230056	62-0000-0-5801-0000-7100-000-00000		INVOICE# 4841		150.00
				WARRANT TOTAL		\$150.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/12/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0612 2223 NUSCS BATCH 0612
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE					ABA NUM	ACCOUNT NUM	AMOUNT		
	RSQ#	REFERENCE LN	FD	RSC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	DESCRIPTION	
*** FUND	TOTALS	***	TOTAL NUMBER OF CHECKS:					14	TOTAL AMOUNT OF CHECKS:			\$45,942.35*
			TOTAL ACH GENERATED:					0	TOTAL AMOUNT OF ACH:			\$.00*
			TOTAL EFT GENERATED:					0	TOTAL AMOUNT OF EFT:			\$.00*
			TOTAL PAYMENTS:					14	TOTAL AMOUNT:			\$45,942.35*
*** BATCH TOTALS	***		TOTAL NUMBER OF CHECKS:					14	TOTAL AMOUNT OF CHECKS:			\$45,942.35*
			TOTAL ACH GENERATED:					0	TOTAL AMOUNT OF ACH:			\$.00*
			TOTAL EFT GENERATED:					0	TOTAL AMOUNT OF EFT:			\$.00*
			TOTAL PAYMENTS:					14	TOTAL AMOUNT:			\$45,942.35*
*** DISTRICT TOTALS	***		TOTAL NUMBER OF CHECKS:					14	TOTAL AMOUNT OF CHECKS:			\$45,942.35*
			TOTAL ACH GENERATED:					0	TOTAL AMOUNT OF ACH:			\$.00*
			TOTAL EFT GENERATED:					0	TOTAL AMOUNT OF EFT:			\$.00*
			TOTAL PAYMENTS:					14	TOTAL AMOUNT:			\$45,942.35*

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	10	GETTING PAID FIRST TIME	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 2/4 OPTION: P	%0.000
APD TO CHECKING	12	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
TOTAL GETTING PAID	22	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ
60,288.51	-803.00	0.00	0.00	15,812.50	0.00	15,812.50	0.00	76,101.01	-803.00
ADJ NML	59,485.51*	ADJ NML	0.00*	ADJ NML	15,812.50*	ADJ NML	15,812.50*	ADJ NML	75,298.01*
STIP	7,799.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	7,799.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	7,799.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	7,799.00*
TOTAL	67,284.51**	TOTAL	0.00**	TOTAL	15,812.50**	TOTAL	15,812.50**	TOTAL	83,097.01**

TOTAL NUMBER HOURS WORKED: 624.50 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
83,097.01	0.00	1,477.12	0.00	7,039.35	74,580.54	4,373.59	220.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI
1,352.56	0.00	33,314.40	2,065.49	81,619.89	1,183.48	0.00	0.00
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED
0.00	0.00	0.00	53,947.54	5,522.00	19,563.75	1,517.35	1,662.27
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR	
65,200.27	0.00	803.00	0.00	0.00	0.00	0.00	
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)
0.00	74,580.54	3,788.67	1,733.33	0.00	334.25	1,183.10	0.00
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS
36,962.54	16,985.00	0.00	4,775.00	14,788.75	0.00	0.00	0.00

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH ~~1642~~ 0622

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 0612 ⁰⁶²²	12505.82	
	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: 6/14/23

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 06/20/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0622 2223 NUSCS BATCH 0622
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT GOAL FUNC SCH LOCAL	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
00627668	000151/	ALSCO				
		PO-230004	1. 62-3212-0-5500-0000-8100-000-00000		INVOICE# LMED2189076	26.19
			WARRANT TOTAL			\$26.19
00627669	000049/	MITCH BLOCK				
		PV-230057	62-6500-0-5200-0000-2700-000-00000		MILES \$375.61/SHASTA LAKE MOTE	626.44
			WARRANT TOTAL			\$626.44
00627670	000205/	COLLEEN ALLEN				
		PV-230059	62-0000-0-5800-1110-1000-000-00000		FOOD HANDLER SAFETY COURSE	7.95
			WARRANT TOTAL			\$7.95
00627671	000290/	FASTRACK INVOICE PROCESSING				
		PO-230296	1. 62-0000-0-5200-1110-1000-000-00000		INVOICE# C712307688508	5.00
			1. 62-0000-0-5200-1110-1000-000-00000		T722305644986	25.00
			WARRANT TOTAL			\$30.00
00627672	000182/	KATHERINE O'BRIEN				
		PV-230058	62-6331-0-5200-0000-2700-000-00000		COMMUNITY SCHOOLS BASIS	95.40
			WARRANT TOTAL			\$95.40
00627673	000273/	LOS ANGELES COUNTY OFFICE EDUC				
		PO-230150	2. 62-3213-0-5200-0000-2700-000-00000		INVOICE# 23*1749 ANDREA MARCHY	300.00
			2. 62-3213-0-5200-0000-2700-000-00000		INVOICE# 23*1759 JON DOVE	300.00
			2. 62-3213-0-5200-0000-2700-000-00000		23*1747 RACHEL BRILL	300.00
			WARRANT TOTAL			\$900.00
00627674	000094/	LYNDA SPECK				
		PV-230060	62-0000-0-5200-0000-2700-000-00000		SISKIYOU GRADUTION 372 MILES	243.66
			WARRANT TOTAL			\$243.66
00627675	000118/	MCLANE MAINTENANCE				
		PO-230017	1. 62-0000-0-5800-0000-8100-000-00000		INVOICE# 6848	90.00
			WARRANT TOTAL			\$90.00
00627676	000012/	NORTH STATE PARENT				
		PO-230020	1. 62-0000-0-5800-0000-2700-000-00000		INVOICE# 73270	265.00

SISKIYOU COUNTY OFFICE OF EDUCATION
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 06/20/2023

DISTRICT: 043 NORTHERN UNITED SISKIYOU
 BATCH: 0622 2223 MUSCS BATCH 0622
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC SCH LOCAL	DESCRIPTION		
WARRANT TOTAL						\$265.00
00627677	000013/	PACIFIC POWER				
	PO-230024	1.	62-0000-0-5520-0000-8100-000-00000	ACCOUNT#64034125-002 8		556.77
WARRANT TOTAL						\$556.77
00627678	000007/	SISKIYOU COUNTY OFFICE OF ED				
	PO-230030	8.	62-0000-0-5800-1110-1000-000-00000	INVOICE# 230910		4,000.00
		5.	62-0000-0-5800-1110-3140-000-00000	INVOICE# 230933		4,333.77
	PO-230305	1.	62-0000-0-5200-0000-2700-000-00000	INVOICE# 230896		250.00
	PO-230306	1.	62-0000-0-5200-0000-2700-000-00000	INVOICE# 230927		270.00
		2.	62-0000-0-5800-1110-1000-000-00000	INVOICE# 230910		260.64
WARRANT TOTAL						\$9,114.41
00627679	000023/	UBEO				
	PO-230304	1.	62-3212-0-5800-0000-2700-000-00000	CANON IRA 4551 MOVE		550.00
WARRANT TOTAL						\$550.00
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$12,505.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$12,505.82*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$12,505.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$12,505.82*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	12	TOTAL AMOUNT OF CHECKS:		\$12,505.82*
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*
		TOTAL PAYMENTS:	12	TOTAL AMOUNT:		\$12,505.82*

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 May 10, 2023 board meetings are attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools

Board of Directors

Regular Board Meeting

May 10, 2023

Members: Rosemary Kunkler, Jere Cox, and Aime Snider

Staff: Shari Lovett, Rebekah Davis, Kirk Miller, Tammy Picconi, Sara Thompson, Jen Rand, Donnie Allen, and Julia Anderson

Guests: Hune Bommelyn

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:03pm.
 - 1.1 **Pledge of Allegiance**
 - 1.2 **Adopt the Agenda:** A motion to adopt the agenda as amended (items 8.0 and 9.0 were removed) was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 2.0 **PRESENTATIONS:** Hune Bommelyn who is a 9th grader at Arcata Learning Center presented her ceramics project to the board.
- 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 (0404, 0418)**
 - 3.3 **Consideration of Approval of Minutes for the April 5, 2023 Board Meeting**
 - 3.4 **Consideration of Resignations, Hires, Leaves, and Change of Assignments**
 - 3.5 **Consideration of Approval of the amended Appendix A to the CCAP Agreement for Dual Enrollment with College of the Redwoods 2022-2025 for Northern United-Humboldt Charter School**

A motion to approve the consent agenda was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 4.0 **PUBLIC COMMENTS:** There were none
- 5.0 **ACTION ITEMS TO BE CONSIDERED:**
 - 5.1 **Approval of Northern United Charter Schools Board Vice Chair:** A motion to appoint Aime Snider as vice chair was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
 - 5.2 **Approval of Cutten Learning Center 7th/8th grade San Francisco Overnight Field Trip:** A motion to approve the overnight field trip for the 7th/8th graders to San Francisco for the Cutten Learning Center was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

- 5.3 Approval of the Cutten Learning Center 5th/6th grade Grizzly Creek Overnight Field Trip:** A motion to approve the Cutten Learning Center 5th/6th grade overnight fieldtrip to Grizzly Creek was made by Aime Snider and seconded by Jere Cox. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.4 Approval of Lease Agreement for 423 S. Broadway, Yreka for Northern United-Siskiyou Charter School Yreka Learning Center:** A motion to Approve the lease agreement for 423 S. Broadway, Yreka for Northern United-Siskiyou Charter School Yreka was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.5 Approval of Lease Agreement for 505 S. Broadway, Yreka for Northern United-Siskiyou Charter School Yreka Learning Center:** A motion to Approve the lease agreement for 505 S. Broadway, Yreka for Northern United-Siskiyou Charter School Yreka was made by Aime Snider and seconded by Jere Cox. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.6 Approval of Lease Agreement for 2409 and 2411 Mt. Shasta Blvd for Northern United-Siskiyou Charter School Mt. Shasta Learning Center:** A motion to approve the lease for 2409 and 2411 Mt. Shasta Blvd. for Northern United-Siskiyou Charter School Mt. Shasta was made by Aime Snider and seconded by Jere Cox. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.7 Approval of Lease Agreement for 72 The Terrace, Willow Creek for Northern United-Humboldt Charter School, Willow Creek Learning Center:** A motion to approve the lease agreement for 72 The Terrace, Willow Creek for Northern United-Humboldt Charter School Willow Creek Learning Center was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.8 Approval of Lease Agreement for 5 Cemetery Road, Briceland for Northern United-Humboldt Charter School Briceland Learning Center:** A motion to approve the lease agreement for 5 Cemetery Road, Briceland for Northern United-Humboldt Charter School Briceland Learning Center was made by Aime Snider and seconded by Jere Cox. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.9 Approval of Declaration of Need for Northern United-Siskiyou Charter School:** Shari Lovett explained this item. A motion to approve the declaration of need for Northern United-Siskiyou Charter School was made by Aime Snider and seconded by Jere Cox. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 5.10 Approval of Declaration of Need for Northern United-Humboldt Charter School:** Shari Lovett explained this item. A motion to approve the declaration of need for Northern United-Siskiyou Charter School was made by Jere Cox and

seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

- 5.11 Approval of Onboarding/Offboarding Protocol for the Northern United Charter School Board handbook:** A motion to approve the Onboarding/Offboarding Protocol for the board handbook was made by Jere Cox and seconded by Aime Snider. Vote taken: Aime Snider-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.0 DISCUSSION ITEMS:

- 6.1 Discussion of Board Officer Roles for Northern United Charter School's Board Handbook:** Discussion was held and this item will be brought back next month as an action item.

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:
- LCAP and update on unvaccinated students
- 7.4 Northern United-Humboldt Charter School:** In packet. Also, Shari Lovett reported on sport programs that are happening.
- 7.5 Northern United-Siskiyou Charter School:** In packet
- 7.6 Board Report:**
Rosemary Kunkler reported that family involvement seems to grow each year. She attended Lunch on the Lawn event at Cutten Learning Center.

8.0 OPEN SESSION BEFORE CLOSED SESSION: This item removed.

9.0 RECONVENE IN OPEN SESSION: This item removed.

10.0 NEXT BOARD MEETING:

- 10.1 Possible Agenda Items:** Public Hearings for the LCAPs and budgets for both schools
- 10.2 Next Board Meeting:** Then next board meetings are June 28th and June 29th, 2023 at 4pm.

9.0 ADJOURNMENT: Rosemary Kunkler adjourned the meeting at 5:56pm.

Agenda Item 2.

CONSENT AGENDA

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

Subject:

2.4 Resignations, Hires, Leaves and Change of Assignments

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck



Northern United Charter Schools

Resignations, Hires, and Leaves

For Month Ending: **6/30/2023**

Resignations

Name	Date	Location	Comments
Michelle Andras	6/15/2023	Mt. Shasta Learning Center	Resigned
Andrea Marchyok	6/15/2023	Mt. Shasta Learning Center	Resigned
Crystal Linde	6/15/2023	Cutten Learning Center	Resigned
Shannon Salters	6/15/2023	Cutten Learning Center	Resigned
Sharon Bradley	6/15/2023	Cutten Learning Center	Retiring
Roxy Kennedy	6/30/2023	Records Office	Retiring
Asiana Lindauer	6/30/2023	Records Office	Resigned
Tammy Picconi	6/30/2023	Business Office	Resigned
Heather Scharlack	6/15/2023	Ind. Study	Resigned
Judy Fraser	6/15/2023	Ind. Study	Resigned
Stella Mantova	6/15/2023	Ind. Study	Resigned
Carin Mclaughlin	6/15/2023	Willow Creek Learning Center	Resigned

HIRES

Name	Date	Location	Comments
Althea Jones	8/21/2023	NU-Humboldt	Community School Coordinator
Brandon Merrill	8/23/2023	ELC/ALC	Math Teacher
Scott Coss	8/23/2023	NU-Humboldt	Math Teacher/Ind. Study Teacher
Laura Walkner	8/23/2023	NU-Humboldt	Ind. Study Teacher
Tammi Van Housen	8/23/2023	NU-Siskiyou	Counselor/Ind Study Teacher

Leaves

Name	Date	Location	Comments
April Waterman	3/14/2023	Business Office	Medical Leave
Cheryl Tunzini	1/3/2023	Special Ed-CLC	Medical Leave

Change Of Assignment

Name	Date	Location	Comments

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:

2.5 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:

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

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: June 28, 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		
TOTALS	0		

Shari Lovett

Print Name of District Superintendent

Shari Lovett
Signature of District Superintendent

June 28, 2023
Date

Agenda Item 3.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

3.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.1 Public Hearing: 2023-2024 Education Protection Account Expenditure Plan for NU-HCS

Action Requested:

Approval

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

Proposition 30 created an Education Protection Account (EPA) in November of 2012 to receive and disburse revenues derived from the incremental increases in taxes imposed by the proposition. When the school receives a disbursement of these funds, they may not be used for salaries or benefits for administrators or any other administrative cost, and each school declares how it intends to use these funds. At NU-HCS, all of the funds go toward instruction.

The Board is legally required to have a public hearing prior to adopting the EPA Resolution each year. The EPA Resolution will be considered for adoption in the action item section of the agenda.

Fiscal Implications:

The school will receive \$60,990 in EPA funds for 2023-24.

Contact Person/s: Shari Lovett, Tammy Picconi



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Humboldt Charter School's 2023-2024 Education Protection Account (EPA) Proposed Budget Expenditures during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed EPA Expenditure Plan will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

Northern United – Humboldt Charter School
RESOLUTION
REGARDING THE EDUCATION
PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(t);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(t) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Northern United – Humboldt Charter School.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Northern United – Humboldt Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 28, 2023

Board Member

Board Member

Board Member

Board Member

Board Member

Northern United - Humboldt Charter School
2023-2024
Education Protection Account

**Projected Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 62, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object:	8012
Beginning Balance	8999	0.00
Revenue Limit Source	8012	60,990.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		60,990.00
EXPENDITURES AND OTHER FINANCING USES		
	Functions:	
Instruction	1000-1999	60,990.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		60,990.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2019-20

Agenda Item 4.
PUBLIC HEARINGS

Subject:

4.2 Public Hearing: 2023-2024 Education Protection Account Expenditure Plan for NU-SCS

Action Requested:

Approval

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

Proposition 30 created an Education Protection Account (EPA) in November of 2012 to receive and disburse revenues derived from the incremental increases in taxes imposed by the proposition. When the school receives a disbursement of these funds, they may not be used for salaries or benefits for administrators or any other administrative cost, and each school must declare how it intends to use these funds in schools. At NU-SCS, all of the funds go toward instruction.

The Board is legally required to have a public hearing prior to adopting the EPA Resolution each year. The EPA Resolution will be considered for adoption in the action item section of the agenda.

Fiscal Implications:

The school will receive \$28,194 in EPA funds for 2023-24.

Contact Person/s: Shari Lovett, Tammy Picconi



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Siskiyou Charter School's 2023-2024 Education Protection Account (EPA) Proposed Budget Expenditures during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed EPA Expenditure Plan will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

**Northern United – Siskiyou Charter School
RESOLUTION
REGARDING THE EDUCATION
PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012:

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(t);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(t) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Northern United – Siskiyou Charter School.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Northern United – Siskiyou Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 28, 2023

Board Member

Board Member

Board Member

Board Member

Board Member

Northern United - Siskiyou Charter School
2023-2024
Education Protection Account

**Projected Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 62, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object:	8012
Beginning Balance	8999	0.00
Revenue Limit Source	8012	28,194.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		28,194.00
EXPENDITURES AND OTHER FINANCING USES	Functions:	
Instruction	1000-1999	28,194.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		28,194.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2019-20

Agenda Item 4.
PUBLIC HEARINGS

Subject:

4.3 Public Hearing: 2023-2024 Final Budget Adoption for NU-HCS

Action Requested:

Approval

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

The Board is legally required to have a public hearing prior to adoption of the Final Budget each year in order that the public can give input on the budget prior to adoption. The Final Budget will be considered for adoption at the next Board meeting.

Fiscal Implications:

As shown in budget

Contact Person/s: Shari Lovett, Tammy Picconi



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Humboldt Charter School's 2023-2024 Proposed Annual Budget during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed Budget Adoption will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

Agenda Item 4.
PUBLIC HEARINGS

Subject:

4.4 Public Hearing: 2023-2024 Final Budget Adoption for NU-SCS

Action Requested:

Approval

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

The Board is legally required to have a public hearing prior to adoption of the Final Budget each year in order that the public can give input on the budget prior to adoption. The Final Budget will be considered for adoption at the next Board meeting.

Fiscal Implications:

As shown in budget

Contact Person/s: Shari Lovett, Tammy Picconi



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Siskiyou Charter School's 2023-2024 Proposed Annual Budget during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed Budget Adoption will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

Agenda Item 4.
PUBLIC HEARINGS

Subject:

4.5 Public Hearing: 2023-2024 Local Control and Accountability Plan with Budget Overview for Parents for NU-HCS

Action Requested:

Approval

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

The Board is legally required to have a public hearing prior to the approval of the Local Control and Accountability Plan (LCAP). The LCAP will be considered for approval at the next Board meeting.

Using data and local stakeholder input, the LCAP attempts to capture and reduce to writing what our school does well and areas for growth. It represents the goals of all stakeholders and includes the resources the school allocates to reach these goals.

The administrative staff in cooperation with our business office, and the Humboldt County Office of Education (HCOE) have developed the 2023-24 LCAP.

This document was developed in coordination with the development of the 2023-2024 school budget. The draft has been reviewed by HCOE.

The LCAP has two goals:

1. Northern United - Humboldt Charter School will improve student performance outcomes in all academic areas.
2. Northern United - Humboldt Charter School will improve school climate and parent/community involvement to promote and cultivate a positive, safe environment for all.

In addition to the LCAP, this item also includes a Budget Overview for Parents and Annual Updates of the 2022-2023 LCAP.

Fiscal Implications:

The LCAP and budget mirror each other.

Contact Person/s: Shari Lovett



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Humboldt Charter School's 2023-2024 Proposed Local Control and Accountability Plan (LCAP) during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed Budget Adoption will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

Agenda Item 4.
PUBLIC HEARINGS

Subject:

4.6 Public Hearing: 2023-2024 Local Control and Accountability Plan with Budget Overview for Parents for NU-SCS

Action Requested:

Approval

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

The Board is legally required to have a public hearing prior to the approval of the Local Control and Accountability Plan (LCAP). The LCAP will be considered for approval at the next Board meeting.

Using data and local stakeholder input, the LCAP attempts to capture and reduce to writing what our school does well and areas for growth. It represents the goals of all stakeholders and includes the resources the school allocates to reach these goals.

The administrative staff, in cooperation with our business office, and the Siskiyou County Office of Education (SCOE) have developed the 2023-24 LCAP.

This document was developed in coordination with the development of the 2023-2024 school budget. The draft has been reviewed by SCOE.

The LCAP has three goals:

1. NU-SCS will improve student performance on statewide assessments and other performance outcomes.
2. NU-SCS will provide all students access to appropriate educational conditions of learning and a broad course of study.
3. NU-SCS will increase stakeholder engagement and maintain a positive school climate.

In addition to the LCAP, this item also includes a Budget Overview for Parents and Annual Updates of the 2022-2023 LCAP.

Fiscal Implications:

The LCAP and budget mirror each other.

Contact Person/s: Shari Lovett, Kirk Miller



PUBLIC HEARING NOTICE

There will be a Public Hearing concerning the Northern United - Siskiyou Charter School's 2023-2024 Proposed Local Control and Accountability Plan (LCAP) during the regular monthly meeting of the Board of Directors on Wednesday, June 28, 2023, 4:00 p.m. Public comment is welcome. A review copy of the Proposed Budget Adoption will be available for public inspection with the Board Meeting Packet documents on the School's website at www.nucharters.org on Friday, June 23, 2023.

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.1 Approval of Education Protection Account Resolution and 2023-2024 EPA Planned Expenditures for NU-HCS

Action Requested:

Approval

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

Proposition 30 created an Education Protection Account (EPA) in November of 2012 to receive and disburse revenues derived from the incremental increases in taxes imposed by the proposition. When the School receives a disbursement of these funds, they may not be used for salaries or benefits for administrators or any other administrative cost, and each school must declare how it intends to use these funds. All of the funds we receive go toward instruction. The Board is required to adopt the EPA Resolution and the EPA Expenditure Plan each year.

Fiscal Implications:

\$60.990

Contact Person/s: Shari Lovett, Tammy Picconi

**Northern United – Humboldt Charter School
RESOLUTION
REGARDING THE EDUCATION
PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(t);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(t) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Northern United – Humboldt Charter School.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Northern United – Humboldt Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 28, 2023,

Board Member

Board Member

Board Member

Board Member

Board Member

Northern United - Humboldt Charter School
2023-2024
Education Protection Account

**Projected Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 62, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object:	8012
Beginning Balance	8999	0.00
Revenue Limit Source	8012	60,990.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		60,990.00
EXPENDITURES AND OTHER FINANCING USES	Functions:	
Instruction	1000-1999	60,990.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		60,990.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2019-20

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.2 Approval of Education Protection Account Resolution and 2023-2024 EPA Planned Expenditures for NU-SCS

Action Requested:

Approval

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

Proposition 30 created an Education Protection Account (EPA) in November of 2012 to receive and disburse revenues derived from the incremental increases in taxes imposed by the proposition. When the School receives a disbursement of these funds, they may not be used for salaries or benefits for administrators or any other administrative cost, and each school must declare how it intends to use these funds. All of the funds we receive go toward instruction. The Board is required to adopt the EPA Resolution and the EPA Expenditure Plan each year.

Fiscal Implications:

\$28,194

Contact Person/s: Shari Lovett, Tammy Picconi

**Northern United – Siskiyou Charter School
RESOLUTION
REGARDING THE EDUCATION
PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(t);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(t) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Northern United – Siskiyou Charter School.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Northern United – Siskiyou Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 28, 2023.

Board Member

Board Member

Board Member

Board Member

Board Member

Northern United - Siskiyou Charter School
2023-2024
Education Protection Account

**Projected Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 62, Resource 1400 Education Protection Account**

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object:	8012
Beginning Balance	8999	0.00
Revenue Limit Source	8012	28,194.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		28,194.00
EXPENDITURES AND OTHER FINANCING USES	Functions:	
Instruction	1000-1999	28,194.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		28,194.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2019-20

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.3 Approval of Warrant Distribution Authorization Form CS-1 and Certification Form CS-7 for NU-HCS

Action Requested:

Approval

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

Each year the Board approves those authorized to sign for notices of employment, contracts and orders drawn on the funds of the charter school. See attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

AUTHORIZATION FOR FISCAL YEAR: 2023-2024

CS-1

DATE: June 28, 2023

SCHOOL DISTRICT Northern United - Humboldt Charter School

WARRANT DISTRIBUTION AUTHORIZATION

Please complete and return to Monica Francis at HCOE in the Business Office.

Please check the appropriate box(es).

PAYROLL

I will pick it up when ready

Names of persons authorized to pick up payroll warrants:

Lynda Speck, Kelley Withers, Shari Lovett, Rosemary Kunkler, Jere Cox, Aime Snider

Please list an after-hours emergency number: Shari Lovett - 707-599-0935/707-822-0203

Mail all payroll to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

COMMERCIAL WARRANTS

I will pick it up when ready.

Please list the emergency number: Kelley Withers - 707-601-8088

Courier.

Mail all APY warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Mail all VOL DED warrants to: *Individual's Name* _____
(Postage cost to be reimbursed to HCOE)

Other (specify) _____

DISTRICT AUTHORIZATION

Superintendent or Trustee Shari Lovett



Return to HCOE Business Office

AUTHORIZATION FOR FISCAL YEAR 2023-2024

CS-7

DATE: June 28, 2023

SCHOOL DISTRICT Northern United - Humboldt Charter School

CERTIFICATION

This is to certify that the Board of Trustees of the above stated School District passed the following motion at its June 28, 2023 meeting authorizing the following to sign commercial warrants and payroll payment orders as agent of the Board.

“It was moved by _____
and seconded by _____
that Kelley Withers Shari Lovett Rosemary Kunkler
Aime Snider Jere Cox _____


Be authorized to sign commercial warrants and payroll payment orders as agent of the Board of trustees of the Northern United - Humboldt Charter School.

Ayes (Members’ Names): _____

Noes (Members’ Names): _____

Motion Carried.”

Authorized Signatures:



Shari Lovett

Kelley Withers

Board of Trustees Signatures:

Rosemary Kunkler

Aime Snider

Jere Cox

Melissa Johnson

(signed) Clerk, Board of Trustees (Aime Snider)

Return to HCOE Business Office

Agenda Item 5.
ACTION ITEMS TO BE CONSIDERED

Subject:

5.4 Approval of Certification of Signatures for NU-SCS

Action Requested:

Approval

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

Each year the Board approves those authorized to sign for notices of employment, contracts and orders drawn on the funds of the charter school. See attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

Siskiyou County Office of Education

CERTIFICATION OF SIGNATURES

Northern United - Siskiyou Charter School

(DISTRICT NAME)

As clerk/secretary to the governing board of the above named district, I certify that the signatures shown below in Column 1 are the verified signatures of the members of the governing board. I certify that the signatures shown in Column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provisions of Education Code Sections K-12 Districts: 35143, 42635 and 42633. If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board.

These approved signatures are valid for the period of: July 1, 2023 to June 30, 2024. In accordance with governing board approval dated June 28, 2023. (Attach board minutes)

Signature: _____
Clerk/Secretary of the Board

Typed Name: Aime Snider
Clerk/Secretary of the Board

COLUMN 1


Signatures of Members of the Governing Board
Note: Please TYPE name under signature.

Signature	Initials
Typed Name Rosemary Kunkler	
President of the Board of Trustees/Education	
Signature	Initials
Typed Name Aime Snider	
Clerk/Secretary of the Board of Trustees/Education	
Signature	Initials
Typed Name Jere Cox	
Member of the Board of Trustees/Education	
Signature	Initials
Typed Name Melissa Johnson	
Member of the Board of Trustees/Education	
Signature	Initials
Typed Name	
Member of the Board of Trustees/Education	
Signature	Initials
Typed Name	
Member of the Board of Trustees/Education	
Signature	Initials
Typed Name	
Member of the Board of Trustees/Education	

If the Board has given special instructions for signing warrants or orders, please attach a copy of the resolution to this form.

COLUMN 2

Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary or Commercial Payments, Notices of Employment and Contracts:

Signature 	Initials <u>SL</u>
Typed Name Shari Lovett	
Title School Director	
Signature	Initials
Typed Name Kelley Withers	
Title Chief Business Officer	
Signature	Initials
Typed Name	
Title	
Signature	Initials
Typed Name	
Title	
Signature	Initials
Typed Name	
Title	
Signature	Initials
Typed Name	
Title	

Number of Signatures Required

Orders for salary payments:	Orders for commercial payments:
<u>1</u>	<u>1</u>
Notices of employment:	Contracts:
<u>1</u>	<u>1</u>

Siskiyou County Office of Education

AUTHORIZATION FOR PICK-UP OF DISTRICT DOCUMENTS 2023/2024


DISTRICT NAME: Northern United Siskiyou Charter School
Superintendents Name: Shari Lovett
Address: 2120 Campton Road, Suite H
City, State and Zip: Eureka, CA 95503

The following people are authorized to pick up documents for Northern United - Siskiyou Charter School :
School/District

NAME: *(First and Last)*

CHECK ALL THAT APPLY

1. Vivien Hastert Warrants Payroll W2s Confidential Documents
2. Kirk Miller Warrants Payroll W2s Confidential Documents
3. Melissa Johnson Warrants Payroll W2s Confidential Documents
4. _____ Warrants Payroll W2s Confidential Documents
5. _____ Warrants Payroll W2s Confidential Documents

AUTHORIZED BY:  **DATE:** 6/28/2023
Superintendent/Business Representative

Please contact Jamie Cramer at 842-8412 in the Business Department when you have changes in your staff or need to update your authorized personnel. You may also scan your form with any changes to jcramer@siskiyoucoe.net.

THANK YOU!

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.5 Approval of the 2021 Federal and State Taxes for NUCS

Action Requested:

Approval

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

Tax exempt organizations complete specific tax forms for the IRS and the California State Tax Franchise Board. Attached are copies of our 2021 filings. They were prepared by our independent CPA firm, David L. Moonie & Co., LLP. A review by the Board is required.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

Header section containing organization name (NORTHERN UNITED CHARTER SCHOOLS), principal officer (SHARI LOVETT), and financial information (Gross receipts \$7,332,593).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include mission statement, revenue (Total: 7,332,593), expenses (Total: 6,981,042), and net assets (Total: 3,127,427).

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer: SHARI LOVETT, DIRECTOR. Date: 6/14/2022.

Preparer information: MARK G. WETZEL, CPA. Firm: DAVID L. MOONIE & CO., LLP. Address: 325 SECOND STREET, SUITE 301, EUREKA, CA 95501.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO, IN PARTNERSHIP WITH PARENTS AND COMMUNITY, ENGAGE ALL STUDENTS IN A COMPREHENSIVE EDUCATION, PREPARING THEM TO BE CONFIDENT, COMPETENT AND PROACTIVE CITIZENS IN A DIVERSE SOCIETY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 6,495,448. including grants of \$) (Revenue \$ 72,735.) THE ORGANIZATION'S PROGRAMS ARE BASED ON A WELL-DEVELOPED EDUCATIONAL PHILOSOPHY THAT PROVIDES FOR INDIVIDUALLY DESIGNED CURRICULA, WHICH INCLUDE: HOME-BASED INDEPENDENT STUDY, LEARNING CENTER PROGRAMS AND CLASSES, APPRENTICESHIPS, COMMUNITY-BASED EDUCATIONAL PROGRAMS, DISTANCE LEARNING UTILIZING CURRENT TECHNOLOGY, AND SUPPLEMENTAL PROJECTS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 6,495,448.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 22-38 contain various questions about grants, compensation, bond issues, and controlled entities.

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 1a-1c contain questions about Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, 1a, 1b, Yes, No. Rows 1a-9. Includes questions about voting members, family relationships, and governance decisions.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question, Yes, No. Rows 10a-16b. Includes questions about local chapters, conflict of interest policies, whistleblower policies, and joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHARI LOVETT DIRECTOR	40.00			X				120,531.	0.	0.
(2) JERE COX CHAIR	2.00	X		X				0.	0.	0.
(3) BIANCA GARZA VICE-CHAIR	2.00	X		X				0.	0.	0.
(4) MELISSA JOHNSON MEMBER	2.00	X						0.	0.	0.
(5) ROSEMARY KUNKLER MEMBER	2.00	X						0.	0.	0.
(6) AIME SNIDER MEMBER	2.00	X						0.	0.	0.
(7) JEFF LANPHERE FORMER MEMBER	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							120,531.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							120,531.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	7,243,283.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		7,243,283.			
	Program Service Revenue	2 a	Business Code			
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		16,575.		16,575.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6a	(i) Real (ii) Personal			
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other			
		b Less: cost or other basis and sales expenses	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
		b Less: direct expenses	8b			
		c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a ALL OTHER LOCAL REVENUE	Business Code	611710	72,735.	72,735.	
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			72,735.		
	12 Total revenue. See instructions			7,332,593.	72,735.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	120,531.		120,531.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,461,791.	3,386,814.	74,977.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	820,771.	769,139.	51,632.	
9 Other employee benefits	846,335.	808,622.	37,713.	
10 Payroll taxes	126,020.	119,068.	6,952.	
11 Fees for services (nonemployees):				
a Management				
b Legal	17,850.		17,850.	
c Accounting	33,300.		33,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	14,190.	14,190.		
13 Office expenses	69,214.	68,308.	906.	
14 Information technology	59,939.	44,746.	15,193.	
15 Royalties				
16 Occupancy	414,415.	413,377.	1,038.	
17 Travel	38,011.	37,613.	398.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	62,363.	62,363.		
23 Insurance	61,571.	15,748.	45,823.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OUTSIDE CONTRACT SERVIC	411,330.	335,819.	75,511.	
b TEXTBOOKS AND CLASSROOM	186,631.	186,631.		
c UTILITIES	51,781.	51,781.		
d FOOD	51,694.	51,694.		
e All other expenses	133,305.	129,535.	3,770.	
25 Total functional expenses. Add lines 1 through 24e	6,981,042.	6,495,448.	485,594.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1
	2	Savings and temporary cash investments	1,896,189.	2 2,188,466.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	2,159,080.	4 1,253,281.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use		8
	9	Prepaid expenses and deferred charges	5,000.	9 5,000.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 352,094.	
	b	Less: accumulated depreciation	10b 175,294.	10c 176,800.
	11	Investments - publicly traded securities		11
	12	Investments - other securities. See Part IV, line 11		12
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 33)	4,299,432.	16 3,623,547.	
Liabilities	17	Accounts payable and accrued expenses	96,782.	17 320,007.
	18	Grants payable		18
	19	Deferred revenue	216,774.	19 176,113.
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,210,000.	25 0.
	26	Total liabilities. Add lines 17 through 25	1,523,556.	26 496,120.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	2,472,697.	27 2,514,806.
	28	Net assets with donor restrictions	303,179.	28 612,621.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances	2,775,876.	32 3,127,427.
33	Total liabilities and net assets/fund balances	4,299,432.	33 3,623,547.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,332,593.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,981,042.
3	Revenue less expenses. Subtract line 2 from line 1	3	351,551.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,775,876.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,127,427.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

NORTHERN UNITED CHARTER SCHOOLS

Employer identification number

82-5002004

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

NORTHERN UNITED CHARTER SCHOOLS

82-5002004

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

NORTHERN UNITED CHARTER SCHOOLS

82-5002004

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HUMBOLDT COUNTY OFFICE OF EDUCATION 901 MYRTLE AVE EUREKA, CA 95501	\$ 174,448.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STATE OF CALIFORNIA DEPARTMENT OF EDUCATION 1430 N STREET SACRAMENTO, CA 95814	\$ 6,906,649.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	SISKIYOU COUNTY OFFICE OF EDUCATION 609 SOUTH GOLD STREET YREKA, CA 96097	\$ 140,053.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	COUNTY OF SISKIYOU 311 FOURTH STREET, ROOM 101 YREKA, CA 96097	\$ 22,133.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

NORTHERN UNITED CHARTER SCHOOLS

82-5002004

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

NORTHERN UNITED CHARTER SCHOOLS

82-5002004

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

NORTHERN UNITED CHARTER SCHOOLS

Employer identification number

82-5002004

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report..., 1b If the organization elected, as permitted under FASB ASC 958, to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		77,214.	20,895.	56,319.
c Leasehold improvements				
d Equipment		274,880.	154,399.	120,481.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				176,800.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,332,593.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	7,332,593.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	7,332,593.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	6,981,042.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	6,981,042.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	6,981,042.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE CHARTER SCHOOL EVALUATES UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH ASC 740-10-25-6, INCOME TAXES, WHEREBY THE EFFECT OF UNCERTAINTY WOULD BE RECORDED IF THE TAX POSITIONS WILL MORE LIKELY THAN NOT BE SUSTAINED UPON EXAMINATION. AS OF JUNE 30, 2022, THE CHARTER SCHOOL HAD NO UNCERTAIN TAX POSITIONS REQUIRING ACCRUAL OR DISCLOSURE.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

NORTHERN UNITED CHARTER SCHOOLS

Employer identification number

82-5002004

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		X
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		X
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II		X
CALIFORNIA CHARTER SCHOOLS ARE CONSIDERED PUBLIC RATHER THAN PRIVATE SCHOOLS AND ARE THEREFORE NOT SUBJECT TO THE REQUIREMENTS OF SCHEDULE E.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
CALIFORNIA CHARTER SCHOOLS ARE CONSIDERED PUBLIC RATHER THAN PRIVATE SCHOOLS AND ARE THEREFORE NOT SUBJECT TO THE REQUIREMENTS OF SCHEDULE E.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	5a	X
b Admissions policies?	5b	X
c Employment of faculty or administrative staff?	5c	X
d Scholarships or other financial assistance?	5d	X
e Educational policies?	5e	X
f Use of facilities?	5f	X
g Athletic programs?	5g	X
h Other extracurricular activities?	5h	X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	X
b Has the organization's right to such aid ever been revoked or suspended?	6b	X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021

Part II

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 7 - EXPLANATION OF RACIAL NONDISCRIMINATION COMPLIANCE:

CALIFORNIA CHARTER SCHOOLS ARE CONSIDERED PUBLIC RATHER THAN PRIVATE SCHOOLS AND ARE THEREFORE NOT SUBJECT TO THE REQUIREMENTS OF SCHEDULE E.

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

NORTHERN UNITED CHARTER SCHOOLS

Employer identification number

82-5002004

FORM 990, ITEM K, OTHER FORM OF ORGANIZATION:

CHARTER SCHOOL

FORM 990, PART IV, LINE 13:

CHARTER SCHOOLS ARE CONSIDERED PUBLIC RATHER THAN PRIVATE SCHOOLS, AND
THEREFORE, ARE NOT REQUIRED TO COMPLETE SCHEDULE E.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS SUBMITTED TO BOARD OF DIRECTORS FOR REVIEW BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD OF DIRECTORS REVIEW ALL POSSIBLE CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

DIRECTOR SALARY IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 18:

AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	HUMBOLDT														
	MACHINERY & EQUIPMENT														
15	4 FORD T-150 TRANSIT WAGONS	08/29/19	SL	5.00		16	119,270.				119,270.	43,732.		23,854.	67,586.
	* 990 PAGE 10 TOTAL						119,270.				119,270.	43,732.		23,854.	67,586.
	MACHINERY & EQUIPMENT														
	* 990 PAGE 10 TOTAL -						119,270.				119,270.	43,732.		23,854.	67,586.
	HUMBOLDT														
	SISKIYOU														
	BUILDINGS														
3	PLAYGROUND - MT. SHASTA	06/11/19	SL	10.00		16	24,285.				24,285.	5,060.		2,429.	7,489.
4	ALARM SYSTEM - YREKA	05/01/19	SL	10.00		16	10,144.				10,144.	2,197.		1,014.	3,211.
5	STORAGE BUILDING - MT. SHASTA	05/14/19	SL	20.00		16	6,702.				6,702.	726.		335.	1,061.
9	SURVEILLANCE SYSTEM	09/30/19	SL	10.00		16	8,540.				8,540.	1,495.		854.	2,349.
10	FIRE ALARM SYSTEM-MT. SHASTA ALMA ST.	02/12/20	SL	10.00		16	6,646.				6,646.	942.		665.	1,607.
11	FIRE ALARM SYSTEM-MT. SHASTA PINE GROVE	02/12/20	SL	10.00		16	5,680.				5,680.	805.		568.	1,373.
14	ALARM SYSTEM INSTALLATION - YREKA	01/08/20	SL	10.00		16	15,217.				15,217.	2,283.		1,522.	3,805.
	* 990 PAGE 10 TOTAL						77,214.				77,214.	13,508.		7,387.	20,895.
	BUILDINGS														
	MACHINERY & EQUIPMENT														
6	COPIER - YREKA	06/20/19	SL	5.00		16	13,874.				13,874.	5,550.		2,775.	8,325.
7	COPIER - MT. SHASTA	06/20/19	SL	5.00		16	5,334.				5,334.	2,134.		1,067.	3,201.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
8	4 FORD T-150 TRANSIT WAGONS	08/29/19	SL	5.00		16	121,356.				121,356.	44,497.		24,271.	68,768.
12	GLOWFORCE LASER PRINTER-MT. SHASTA	05/06/20	SL	5.00		16	7,514.				7,514.	1,753.		1,503.	3,256.
13	GLOWFORCE LASER PRINTER-YREKA	05/06/20	SL	5.00		16	7,532.				7,532.	1,757.		1,506.	3,263.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						155,610.				155,610.	55,691.		31,122.	86,813.
	* 990 PAGE 10 TOTAL - SISKIYOU						232,824.				232,824.	69,199.		38,509.	107,708.
	* GRAND TOTAL 990 PAGE 10 DEPR						352,094.				352,094.	112,931.		62,363.	175,294.

2021

California Exempt Organization Annual Information Return

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07/01/2021, and ending (mm/dd/yyyy) 06/30/2022

Corporation/Organization name

NORTHERN UNITED CHARTER SCHOOLS

Additional information. See instructions.

Street address (suite or room)

2120 CAMPTON ROAD, SUITE H

City

EUREKA

State

CA

ZIP code

95503

Foreign country name

Foreign province/state/country

Foreign postal code

Form with sections A through O containing various questions and checkboxes regarding the organization's status and reporting.

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 16 rows detailing Receipts and Revenues, Expenses, and Filing Fee. Includes columns for line number, description, and amount.

Sign Here section containing signature of Mark G. Wetzel, CPA, Director, dated 6/14/23, and firm information for David L. Moonie & Co., LLP.

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

128951 01-19-22

Receipts from Other Sources Expenses and Disbursements	1	Gross sales or receipts from all business activities. See instructions	1		00
	2	Interest	2	16,575	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income	7	72,735	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	89,310	00
	9	Contributions, gifts, grants, and similar amounts paid	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees	11	120,531	00
	12	Other salaries and wages	12	3,461,791	00
	13	Interest	13		00
	14	Taxes	14	126,020	00
	15	Rents	15	414,415	00
	16	Depreciation and depletion (See instructions)	16	62,363	00
	17	Other expenses and disbursements	17	2,795,922	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	6,981,042	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		1,896,189		2,188,466
2 Net accounts receivable		2,159,080		1,253,281
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	352,094		352,094	
b Less accumulated depreciation	(112,931)	239,163	(175,294)	176,800
11 Land				
12 Other assets	STMT 5	5,000		5,000
13 Total assets		4,299,432		3,623,547
Liabilities and net worth				
14 Accounts payable		96,782		320,007
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities	STMT 6	1,426,774		176,113
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		2,775,876		3,127,427
22 Total liabilities and net worth		4,299,432		3,623,547

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• 351,551	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return.	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•	Subtract line 9 from line 6	
6 Total. Add line 1 through line 5	351,551		351,551

CA 199	CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	STATEMENT	1
--------	--	-----------	---

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
HUMBOLDT COUNTY OFFICE OF EDUCATION	901 MYRTLE AVE EUREKA, CA 95501		174,448.
STATE OF CALIFORNIA DEPARTMENT OF EDUCATION	1430 N STREET SACRAMENTO, CA 95814		6,906,649.
SISKIYOU COUNTY OFFICE OF EDUCATION	609 SOUTH GOLD STREET YREKA, CA 96097		140,053.
COUNTY OF SISKIYOU	311 FOURTH STREET, ROOM 101 YREKA, CA 96097		22,133.
TOTAL INCLUDED ON LINE 3			7,243,283.

CA 199	OTHER INCOME	STATEMENT	2
--------	--------------	-----------	---

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ALL OTHER LOCAL REVENUE	72,735.
TOTAL TO FORM 199, PART II, LINE 7	72,735.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 3

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
SHARI LOVETT 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	DIRECTOR 40.00	120,531.
JERE COX 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	CHAIR 2.00	0.
BIANCA GARZA 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	VICE-CHAIR 2.00	0.
MELISSA JOHNSON 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	MEMBER 2.00	0.
ROSEMARY KUNKLER 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	MEMBER 2.00	0.
AIME SNIDER 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	MEMBER 2.00	0.
JEFF LANPHERE 2120 CAMPTON ROAD, SUITE H EUREKA, CA 95503	FORMER MEMBER 2.00	0.
TOTAL TO FORM 199, PART II, LINE 11		120,531.

CA 199 OTHER EXPENSES STATEMENT 4

DESCRIPTION	AMOUNT
OUTSIDE CONTRACT SERVIC	411,330.
TEXTBOOKS AND CLASSROOM	186,631.
UTILITIES	51,781.
FOOD	51,694.
PENSION PLAN CONTRIBUTIONS	820,771.
OTHER EMPLOYEE BENEFITS	846,335.
LEGAL FEES	17,850.
ACCOUNTING FEES	33,300.
ADVERTISING AND PROMOTION	14,190.

NORTHERN UNITED CHARTER SCHOOLS

82-5002004

OFFICE EXPENSES	69,214.
INFORMATION TECHNOLOGY	59,939.
TRAVEL	38,011.
INSURANCE	61,571.
ALL OTHER EXPENSES	133,305.
TOTAL TO FORM 199, PART II, LINE 17	2,795,922.

CA 199 OTHER ASSETS STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	5,000.	5,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	5,000.	5,000.

CA 199 OTHER LIABILITIES STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
REVENUE ANTICIPATION NOTE PAYABLE	1,210,000.	0.
DEFERRED REVENUE	216,774.	176,113.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,426,774.	176,113.

CA 199 FUND BALANCES STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	2,472,697.	2,514,806.
NET ASSETS WITH DONOR RESTRICTIONS	303,179.	612,621.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	2,775,876.	3,127,427.

Corporation Depreciation and Amortization

Attach to Form 100 or Form 100W.

FORM 199

FEIN 82-5002004

Corporation name

California corporation number

NORTHERN UNITED CHARTER SCHOOLS

4027853

Part I Election To Expense Certain Property Under IRC Section 179

Table with 5 rows for election details and 13 columns for cost, deduction, and carryover amounts.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in earlier years, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year, (h) Additional first year depreciation.

Part III Summary

Summary table with 3 rows for total election, total depreciation claimed, and depreciation adjustment.

Part IV Amortization

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Amortization allowed or allowable in earlier years, (e) R&TC Section, (f) Period or percentage, (g) Amortization for this year.

CA 3885		DEPRECIATION				STATEMENT	8
ASSET NO./ DESCRIPTION	DATE IN SERVICE	COST OR BASIS	PRIOR DEPR	METHOD	LIFE	DEPRE- CIATION	BONUS
3 PLAYGROUND - MT. SHASTA	06/11/19	24,285.	5,060.	SL	10.00	2,429.	
4 ALARM SYSTEM - YREKA	05/01/19	10,144.	2,197.	SL	10.00	1,014.	
5 STORAGE BUILDING - MT. SHASTA	05/14/19	6,702.	726.	SL	20.00	335.	
6 COPIER - YREKA	06/20/19	13,874.	5,550.	SL	5.00	2,775.	
7 COPIER - MT. SHASTA	06/20/19	5,334.	2,134.	SL	5.00	1,067.	
8 4 FORD T-150 TRANSIT WAGONS	08/29/19	121,356.	44,497.	SL	5.00	24,271.	
9 SURVEILLANCE SYSTEM	09/30/19	8,540.	1,495.	SL	10.00	854.	
10 FIRE ALARM SYSTEM-MT. SHASTA ALMA ST.	02/12/20	6,646.	942.	SL	10.00	665.	
11 FIRE ALARM SYSTEM-MT. SHASTA, PINE GROVE	02/12/20	5,680.	805.	SL	10.00	568.	
12 GLOWFORCE LASER PRINTER-MT. SHASTA	05/06/20	7,514.	1,753.	SL	5.00	1,503.	
13 GLOWFORCE LASER PRINTER-YREKA	05/06/20	7,532.	1,757.	SL	5.00	1,506.	
14 ALARM SYSTEM INSTALLATION - YREKA	01/08/20	15,217.	2,283.	SL	10.00	1,522.	
15 4 FORD T-150 TRANSIT WAGONS	08/29/19	119,270.	43,732.	SL	5.00	23,854.	
TOTAL TO FORM 3885		352,094.	112,931.			62,363.	

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

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

Action Requested:

Approval

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

All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. This audit was previously completed, but needed to be redone due to determining that NU-SCS required a Single Audit due to receiving more than \$750,000 in one fiscal year.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

NORTHERN UNITED – SISKIYOU CHARTER SCHOOL

**County of Siskiyou
Yreka, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2022

With

INDEPENDENT AUDITOR'S REPORT

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2022

Page
Number

INTRODUCTION SECTION

Title Page
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8

SUPPLEMENTARY INFORMATION

Schedule of Activities – Budget and Actual	21
Organization	22
Schedule of Average Daily Attendance	23
Schedule of Instructional Time	24
Schedule of Financial Trends and Analysis	25
Schedule of Expenditures of Federal Awards	26
Notes to the Schedule of Expenditures of Federal Awards	27
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	28

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

TABLE OF CONTENTS

June 30, 2022

Page
Number

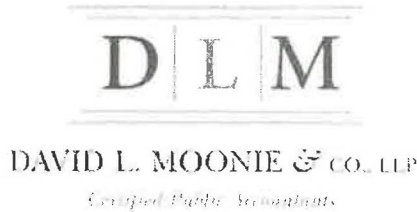
OTHER INDEPENDENT AUDITOR'S REPORTS

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	29
Independent Auditor's Report on State Compliance	31
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	35

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs	38
Charter School's Corrective Action Plan	42
Schedule of Prior Audit Findings	43

Mark G. Weizel, CPA
Michael R. Chinc, CPA
Aaron S. Weiss, CPA



Matthew J. Hagler, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Northern United - Siskiyou Charter School (a nonprofit organization), 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 - Siskiyou 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 - SISKIYOU 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* (Uniform Guidance), 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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT - CONTINUED

statements. The information has been 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, 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 Charter School 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.

Emphasis of Matter

As discussed in Note 14, the audited financial statements for the year ended June 30, 2022 have been reissued to include the required schedules, disclosures, and auditor's reports to reflect that the financial statements were subject to the Uniform Guidance for the year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 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.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 10, 2023, except as to Note 14, which is as of June 1, 2023

David L. Moonie & Co., Digitally signed by David L.
Moonie & Co., LLP
Date: 2023.06.01 16:24:40 -07'00'

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

June 30, 2022

ASSETS

Cash	\$	1,254,766
Accounts receivable		243,973
Deposits		5,000
Total Current Assets		<u>1,503,739</u>
Leasehold improvements		77,215
Equipment		155,609
Less: accumulated depreciation		<u>(107,708)</u>
Total Capital Assets, Net of Depreciation		<u>125,116</u>
Total Assets	\$	<u><u>1,628,855</u></u>

LIABILITIES

Accounts payable	\$	172,576
Unearned revenue		96,062
Total Current Liabilities		<u>268,638</u>
Total Liabilities		<u>268,638</u>

NET ASSETS

Net assets without donor restrictions		1,150,301
Net assets with donor restrictions		209,916
Total Net Assets		<u>1,360,217</u>
Total Liabilities and Net Assets	\$	<u><u>1,628,855</u></u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and Other Support:			
Local control funding formula	\$ 1,420,772		\$ 1,420,772
Federal grants and contracts	233,202		233,202
Other state grants and contracts	42,106	\$ 159,756	201,862
Other local	152,461		152,461
Net assets released from restrictions	41,886	(41,886)	-
Total revenues	<u>1,890,427</u>	<u>117,870</u>	<u>2,008,297</u>
Expenses:			
Program services:			
Instruction	1,049,622		1,049,622
Instruction-related services	353,769		353,769
Pupil services	94,657		94,657
Plant services	230,935		230,935
Supporting services:			
General administration	93,737		93,737
Total expenses	<u>1,822,720</u>	<u>-</u>	<u>1,822,720</u>
Change in Net Assets	67,707	117,870	185,577
Beginning Net Assets	<u>1,082,594</u>	<u>92,046</u>	<u>1,174,640</u>
Ending Net Assets	<u>\$ 1,150,301</u>	<u>\$ 209,916</u>	<u>\$ 1,360,217</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2022

	Program Services				Support Services	Total
	Instruction	Instruction Related	Pupil Services	Plant Services	Management and General	
Expenses:						
Certificated Salaries	\$ 407,768	\$ 48,487				\$ 456,255
Classified Salaries	127,208	81,400		\$ 14,130		222,738
Employee Benefits	218,207	47,452		1,296		266,955
Books and supplies	83,056	4,709	\$ 1,863	10,952	\$ 75	100,655
Services and other operating expenses	201,248	171,721	68,523	197,170	93,662	732,324
Depreciation	6,851		24,271	7,387		38,509
Other outgo	5,284					5,284
Total expenses	<u>\$ 1,049,622</u>	<u>\$ 353,769</u>	<u>\$ 94,657</u>	<u>\$ 230,935</u>	<u>\$ 93,737</u>	<u>\$ 1,822,720</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2022

Cash Flows From Operating Activities:

Change in Net Assets	\$ 185,577
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	38,509
(Increase) decrease in accounts receivable	465,732
Increase (decrease) in accounts payable	90,017
Increase (decrease) in unearned revenue	(15,110)
Total Adjustments	<u>579,148</u>
Net Cash Provided (Used) by Operating Activities	<u>764,725</u>

Cash Flows From Investing Activities:

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

Cash Flows From Financing Activities:

Principal payments on debt	<u>(344,530)</u>
Net Cash Provided (Used) by Financing Activities	<u>(344,530)</u>

Net Increase (Decrease) In Cash and Cash Equivalents	420,195
--	---------

Cash and Cash Equivalents at Beginning of Year	<u>834,571</u>
--	----------------

Cash and Cash Equivalents at End of Year	<u>\$ 1,254,766</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 - SISKIYOU 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 - Siskiyou Charter School (the Charter School) is presented to assist in understanding the Charter School's financial statements. The financial statements and notes are representations of management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

Nature of Activities and Reporting Entity

Northern United - Siskiyou Charter School is a public charter school chartered by the Siskiyou County Office of Education on February 21, 2018, and governed by Northern United Charter School, a non-profit corporation. Northern United Charter School also governs one other charter school, the Northern United - Humboldt Charter School. These financial statements report on only the activities and net assets of the Northern United - Siskiyou Charter School.

The Charter School is supported primarily through local control funding formula apportionments based on pupil attendance, and federal and state grants for educational purposes.

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

Basis of Accounting

The financial statements of the Charter School have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether these support and revenues or expenses were received or paid as of the end of a period. The accounting period is from July 1, 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 10 to 50 years. The Charter School has not adopted a policy for implying time restrictions on contributions of long-lived assets. As of June 30, 2022, the Charter School has received no contributions of long-lived assets.

Budgets and Budgetary Accounting

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

NORTHERN UNITED - SISKIYOU 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 - Siskiyou Charter School reports the donations as support without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used.

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

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

Use of Estimates

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

Expense Allocation

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

Cash and Cash Equivalents

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

Tax Exempt Status

The Charter School is a non-profit public benefit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation, and qualifies for deductible contributions as provided in Section 170(b) (1) (A) (vi). It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. Income tax returns for the year ended June 30, 2019 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 - SISKIYOU 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 support without restrictions.

Grants and Accounts Receivable

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

Grant Revenue Recognition

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

Unearned Revenue

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

Net Assets

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

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

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

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

NORTHERN UNITED - SISKIYOU 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. There were no advertising costs for the year ended June 30, 2022.

Risk Management

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

Local Control Funding Formula/Property Taxes

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

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

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

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

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

NORTHERN UNITED - SISKIYOU 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 LCFE 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	<u>\$ 1,254,766</u>
Total Cash and Investments	<u>\$ 1,254,766</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 Siskiyou County Treasury as part of the common investment pool. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

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

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

Level 2 - inputs include:

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

NORTHERN UNITED - SISKIYOU 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:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level</u>
Pooled Cash in County Treasury	\$ 1,251,880	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 government agencies, certificates of deposit, California Asset Management Program, percent corporate notes, and California State Treasurer's local agency investment fund. The S & P credit ratings for these investments include Aaa, Aa3 and non-rated for certificates of deposit, the California Asset Management Program, and the California State Treasurer's local agency investment fund.

Custodial Credit Risk -- Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Charter School will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the Charter School will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the Charter School's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository 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 - SISKIYOU 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 Siskiyou Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. Information on the weighted average maturity of the County of Siskiyou Treasurer's investments was not available prior to the issuance of the Charter School's audited financial statements.

3. Liquidity and Availability of Resources

At June 30, 2022, the Charter School had \$1,020,185 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, 2022
Financial assets at year end:	
Cash and cash equivalents	\$ 1,254,766
Grants and accounts receivable	243,973
Total Financial Assets at Year End	1,498,739
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(172,576)
Unearned revenue	(96,062)
Restricted time or purpose restrictions	(209,916)
Financial assets available to meet cash needs for general expenditures within one year	\$ 1,020,185

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

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

4. Grants and Accounts Receivable

Receivables at June 30, 2022 consist of the following:

Federal Government:	
Federal Programs	\$ 55,066
State Government:	
Categorical Aid Programs	13,712
LCFF	22,512
Lottery	4,781
Total State Government	41,005
Local Government:	
Other	146,070
Interest	1,832
Total Local Government	147,902
Total Receivables	\$ 243,973

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 Balance	Increases	Decreases	Ending Balance
Site and improvements	\$ 77,215			\$ 77,215
Equipment	155,609			155,609
Total capital assets	232,824	-	-	232,824
Less: accumulated depreciation for:				
Improvements	13,508	\$ 7,387		20,895
Equipment	55,691	31,122	-	86,813
Total accumulated depreciation	69,199	38,509	-	107,708
Total capital assets, net	\$ 163,625	\$ (38,509)	\$ -	\$ 125,116

Depreciation was charged to function as follows:

Instruction	\$ 6,851
Pupil services	24,271
Plant services	7,387
	\$ 38,509

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

6. Employee Retirement Systems

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

State Teachers' Retirement System (STRS)

Plan Description and Provisions

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

Funding Policy

Active plan members are required to contribute 10.25 percent or 10.205 percent of their salary, depending on whether they are member under the CalSTRS 2% at 60 plan or the CalSTRS 2% at 62 plan, respectively. The required employer contribution rate for fiscal year 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 were \$75,358, \$79,990, and \$79,731, respectively, and equal 100 percent of the required contributions for each year.

California Public Employees' Retirement System (PERS)

Plan Description

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

Funding Policy

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

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

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 year ending June 30, 2022, 2021, and 2020 were \$23,036, \$28,176, and \$33,067, respectively, and equal 100 percent of the required contribution for each year.

7. Short-term Obligations

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

	Balance, 6/30/21	Increase	Decrease	Balance, 6/30/22
Revenue anticipation note	\$ 344,530		\$ 344,530	\$ -
Total	\$ 344,530	\$ -	\$ 344,530	\$ -

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.

8. Net Assets With Donor Restrictions

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

Child Nutrition Program	\$	948
Educator Effectiveness		33,821
Lottery - Instructional Materials		31,533
A-G Completion Grant - Access/Success		56,250
A-G Completion Grant - Learning Loss Mitigation		56,250
Expanded Learning Opportunities		29,803
Expanded Learning Opportunities: Paraprofessional		896
Local Grants		415
Total		\$ 209,916

As net assets with donor restrictions are expended, the net assets are recognized as unrestricted revenue.

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

For The Year Ended June 30, 2022

Releases of restrictions for net assets with donor restrictions for the year ended June 30, 2022 were as follows:

Lottery - Instructional Materials	\$ 1,524
Expanded Learning Opportunities	30,235
Expanded Learning Opportunities: Paraprofessionals	9,769
Local Grants	358
Total	\$ 41,886

9. Joint Powers Agreement

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

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

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

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

	NCSMIG	CharterSAFE
Total assets	\$ 13,812,004	\$ 41,700,976
Total liabilities	4,503,657	23,137,342
Total net position	\$ 9,308,347	\$ 18,563,634
<hr/>		
Total revenues	\$ 49,653,481	\$ 35,510,180
Total expenses	44,851,666	24,122,451
Change in net position	\$ 4,801,815	\$ 11,387,729

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

For The Year Ended June 30, 2022

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

Federal Programs

CARES Act, ESSER Funds	\$ 21,088
CARES Act, ESSER II Funds	48,199
CARES Act, ESSER III Funds	36,247
CARES Act, ESSER III Expanded Learning Opportunities, State Reserve for Emergency Need	115
CARES Act, ESSER II Expanded Learning Opportunities, State Set Aside	224
Expanded Learning Opportunities, GEER II	4,043
Forest Reserve Funds	22,133
NCLB: Title I, Part A	84,146
NCLB: Title II Part A, Teacher Quality	6,821
ESEA Title IV, Student Support	<u>10,186</u>
Total Federal	<u>\$ 233,202</u>

State Programs

Educator Effectiveness	42,276
A-G Completion Grant - Access/Success	56,250
A-G Completion Grant - Learning Loss Mitigation	56,250
State Lottery	21,795
State Learning Loss Mitigation - prior year revenue	13,017
Lottery Instructional Materials	7,749
Expanded Learning Opportunities Grant	(29)
State Mandated Costs Block Grant	<u>4,554</u>
Total State	<u>\$201,862</u>

11. Risk Management

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

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

For The Year Ended June 30, 2022

12. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

13. Related Party Transactions

The Charter School and Northern United - Humboldt Charter School are both governed by Northern United Charter School, an independent nonprofit entity. Both schools share some administrative staff. The payroll and benefits for that shared staff is reported by Northern United - Humboldt, and Northern United - Siskiyou reimburses Northern United - Humboldt for their share of the payroll and benefits. For the year ended June 30, 2022, the total paid to Northern United - Humboldt was \$335,203, including accounts payable at June 30, 2022 of \$158,613.

14. Subsequent Events

The Charter School has evaluated events through February 10, 2023, except for events related to the matter described in the following paragraph related to the reissuance of the financial statements, which were evaluated through May 24, 2023, the date on which the reissued financial statements were available to be issued. One significant subsequent event was noted.

The audited financial statements for the year ended June 30, 2022 have been reissued to reflect that, due to the combined total of federal expenditures for the Northern United – Siskiyou Charter School and the Northern United – Humboldt Charter School being over \$750,000, the financial statements were subject to 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). The changes to the originally issued financial statement are as follows:

1. The auditor's report has been revised to include reference to the Schedule of Expenditures of Federal Awards in the supplementary information section.
2. The Schedule of Expenditures of Federal Awards and the related notes have been added to the supplementary information section of the financial statements.
3. The Report on Major Programs has been added to the Other Auditors Report section of the financial statements.
4. A summary page has been added in the Schedule of Findings and Questioned Costs.

This reissuance did not result in any changes to the auditor's opinion on the financial statements, the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements in Accordance, the Independent Auditor's Report on State Compliance, or the audit findings and questioned costs.

SUPPLEMENTARY INFORMATION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF ACTIVITIES
BUDGET AND ACTUAL

For The Year Ended June 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive - (Negative)
Revenues:			
Local control funding formula	\$ 1,423,636	\$ 1,420,772	\$ (2,864)
Federal revenues	639,089	233,202	(405,887)
Other state revenues	190,246	201,862	11,616
Other local revenues	74,166	152,461	78,295
Total revenues	<u>2,327,137</u>	<u>2,008,297</u>	<u>(318,840)</u>
Expenses:			
Certificated Salaries	518,040	456,255	61,785
Classified Salaries	239,461	222,738	16,723
Employee Benefits	354,481	266,955	87,526
Books and supplies	258,882	100,655	158,227
Services and other operating expenses	1,248,721	732,324	516,397
Depreciation		38,509	(38,509)
Other outgo	21,618	5,284	16,334
Total expenses	<u>2,641,203</u>	<u>1,822,720</u>	<u>818,483</u>
Change in Net Assets	(314,066)	185,577	499,643
Net Assets, July 1, 2021	<u>1,174,640</u>	<u>1,174,640</u>	<u>-</u>
Net Assets, June 30, 2022	<u>\$ 860,574</u>	<u>\$ 1,360,217</u>	<u>\$ 499,643</u>

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

ORGANIZATION

June 30, 2022

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

The Board of Directors for the fiscal year ended June 30, 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 - SISKIYOU CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Total Kindergarten through Grade 3	25.04	24.96
Classroom-based ADA included in total	-	-
Total Grades 4 through 6	29.80	29.59
Classroom-based ADA included in total	-	-
Total Grades 7 and 8	15.75	16.34
Classroom-based ADA included in total	-	-
Total Elementary School	<u>70.59</u>	<u>70.89</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
High School		
Total Grades 9 through 12	46.33	46.82
Classroom-based ADA included in total	-	-
Total High School	<u>46.33</u>	<u>46.82</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>
Total Elementary and High School	<u>116.92</u>	<u>117.71</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>

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

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2022

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

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

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

For The Year Ended June 30, 2022

	For The Year Ended			
	Budget 6/30/2023	6/30/2022	6/30/2021	6/30/2020
Revenues and other financial sources	\$ 2,836,711	\$ 2,008,297	\$ 1,814,631	\$ 2,175,419
Expenditures	3,386,910	1,822,720	1,644,029	2,052,005
Total Outgo	3,386,910	1,822,720	1,644,029	2,052,005
Change in Net Assets	\$ (550,199)	\$ 185,577	\$ 170,602	\$ 123,414
Ending Net Assets	\$ 810,018	\$ 1,360,217	\$ 1,174,640	\$ 1,004,038
Available Undesignated Reserves	\$ 662,073	\$ 1,150,301	\$ 1,082,594	\$ 987,092
Designated for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Net Assets	\$ 662,073	\$ 1,150,301	\$ 1,082,594	\$ 987,092
Available Reserves as a Percentage of Total Outgo	19.55%	63.11%	65.85%	48.10%
Total Long-Term Debt	\$ -	\$ -	\$ -	\$ -
Average Daily Attendance at P-2	103	117	139	139

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 \$356,179 over the past two years. The fiscal year 2022-2023 budget projects a decrease of \$550,199 (40.45%). For a school this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$71,000, whichever is greater.

The Charter School has not incurred an operating deficit in any of the last three years, but does anticipate incurring an operating deficit during the 2022-2023 fiscal year. The Charter School had no long-term debt over the past three years. However, the Charter School did have an outstanding balance of \$344,530 for a short-term revenue anticipation note as of June 30, 2021. That note was paid in full during 2021-2022.

ADA decreased by 22 over the prior two years. The Charter School anticipates a decrease of 14 ADA during the fiscal year 2022-23.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass- Through Entity Identifying Number	Federal Expenditures
Federal Programs:			
U.S. Department of Education:			
Passed through California Department of Education (CDE):			
Elementary and Secondary School Emergency Relief (ESSER) - Covid19	84.425D	15536	\$ 21,088
Elementary and Secondary School Emergency Relief (ESSER II) - Covid19	84.425D	15547	48,198
Elementary and Secondary School Emergency Relief (ESSER III) - Covid19	84.425U	15559	36,247
Elementary and Secondary School Emergency Relief (ESSER II) - Expanded Learning Opportunity State Reserve - Covid19	84.425D	15618	224
Expanded Learning Opportunity GEER II - Covid19	84.425C	15619	4,043
Elementary and Secondary School Emergency Relief (ESSER III) Expanded Learning Opportunity State Reserve, Emergency Needs - Covid19	84.425U	15620	115
Total Education Stabilization Funds, Assistance Listing 84.425			<u>109,915</u>
ESEA: Title I, Part A, Basic Grants	84.010	14329	84,146
ESEA: Title II, Part A, Supporting Effective Instruction	84.367	14341	6,821
ESEA: Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	10,186
Total Passed Through California Department of Education (CDE)			<u>211,068</u>
Total U.S. Department of Education			<u>211,068</u>
U.S. Department of Agriculture:			
Passed through California Department of Education (CDE):			
Forest Reserve Funds	10.665	10044	22,133
Total Passed Through California Department of Education (CDE)			<u>22,133</u>
Total U.S. Department of Agriculture			<u>22,133</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 233,201</u>

The accompanying notes are an integral part of this schedule.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Northern United – Siskiyou Charter School 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.

2. Total Federal Expenditures

The Northern United - Siskiyou Charter School's Schedule of Expenditures of Federal Awards presents the federal awards for just the Northern United - Siskiyou Charter School. The Northern United - Siskiyou Charter School and the Northern United - Humboldt Charter School are both governed by, and share the federal identification number with, the Northern United Charter Schools. Therefore the total federal expenditures of both schools are combined in determining the applicability of the Uniform Guidance to each school. The federal expenditures of each school was as follows for the year ended June 30, 2022:

Northern United - Siskiyou Charter School	\$ 233,201
Northern United - Humboldt Charter School	<u>955,567</u>
Total	<u>\$1,188,768</u>

The combined total of federal expenditures is over \$750,000, therefore Northern United – Siskiyou Charter School is subject to the Uniform Guidance.

NORTHERN UNITED - SISKIYOU 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 Report Net Assets	\$ 1,212,273
Adjustments and Reclassifications	
Increasing and (Decreasing) Net Assets -	
Increase capital assets	163,625
Increase accounts receivable	30,966
Decrease accounts payable	17,166
Increase depreciation expense	(38,509)
Decrease prepaid expense	(4,683)
Increase health and welfare benefits payable	(23,990)
Decrease miscellaneous voluntary deductions	3,370
Rounding	(1)
June 30, 2022 Audited Financial Statements Net Assets	<u>\$ 1,360,217</u>

OTHER AUDITOR'S REPORTS

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Aaron S. Weiss, CPA



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

Matthew J. Hague, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Northern United - Siskiyou Charter School (the "Charter School"), a nonprofit organization, 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, and have issued our report thereon dated February 10, 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 - SISKIYOU CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS -
CONTINUED

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as Findings 2022-002.

Charter School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Charter School's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

David L. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 10, 2023, except as to Note 14, which is as of June 1, 2023

Mark G. Weizel, CPA
Michael R. Glute, CPA
Aaron S. Weiss, CPA



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

Matthew J. Hogue, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Report on Compliance

Opinion

We have audited the Northern United - Siskiyou 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 District'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 Performed</u>
Local Education Agencies Other Than Charter Schools	
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 - SISKIYOU 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
School Districts, County Offices of Education, and Charter Schools	
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	Yes
Charter Schools	
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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the California Education Audit Appeals Panel's *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2022-002. Our opinion on the Charter School's compliance with the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with respect to this matter.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

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 compliance and, accordingly, we express no opinion on the response.

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 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.


CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

February 10, 2023, except as to Note 14, which is as of June 1, 2023

Mark G. Weizel, CPA
Michael R. Clure, CPA
Aaron S. Weiss, CPA



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

Matthew J. Hague, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED - SISKIYOU 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 - Siskiyou 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 - Siskiyou 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.

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 - SISKIYOU 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. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

June 1, 2023

FINDINGS AND QUESTIONED COSTS

NORTHERN UNITED - SISKIYOU 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
84.425D	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
84.425C	Expanded Learning Opportunities GEER II - Covid 19

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

Auditee qualified as low-risk auditee? No

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

June 30, 2022

Section I – 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

The Charter School and the Charter School's auditor were not able to complete and finalize the audit report by the December 15 deadline. The Charter School requested and obtained approval for an extension to January 31, 2022 to file the audit report.

Identification of Repeat Finding

This is a repeat of prior year Audit Finding 2021-001.

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

Cumulative prior year delays related to Covid-19 carried over into the 2021-22 audit schedule, making it difficult for the auditor to complete the audit report by the December 15 due date.

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

Section II – Federal Award Findings and Questioned Costs

None reported.

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2022

Section III – State Award Findings and Questioned Costs

2022-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Criteria

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

Condition

During our testing of the unduplicated student counts we noted one student listed as qualifying for free/reduced meals who did not qualify, but also noted three students who did qualify for free/reduced meals and who were not included in the unduplicated count. Our sample included 100 percent of the population of students claimed as free/reduced price meals and English language funding eligible. The net adjustment required to the unduplicated count is an increase of 2.

Effect

The Charter School's unduplicated student count was understated by 2 students. Increasing the unduplicated count by 2 results in an increase in the revenue from the local control funding formula in the amount of \$1,000. Following is a schedule of the reported and audited counts.

	Unduplicated Pupil Count					
	Increase (Decrease) to Unduplicated					
	Pupil Count Based on Adjustments of:					
		Eligibility	Eligibility	Eligibility	Adjusted	Total Enrollment
Certified	For Free/	for English	For Both	Total	Certified	Adjusted
Total	Reduced	Learner	FRPM	Unduplicated	Total	Total
Unduplicated	Price Meals	Funding	and EL	Pupil Count	Enrollment	Enrollment
Pupil Count	(FRPM)	(EL)			Count	Count
Charter School Total	97	2		99	120	120
Schools Tested:						
Northern United - Siskiyou	97	2		99	120	120

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

June 30, 2022

Cause

Clerical error.

Recommendation

We recommend that the Charter School ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17, and carefully compare qualifying free/reduced applications to the CALPADS unduplicated count to ensure all qualifying students are included.

Views of Responsible Officials and Planned Corrective Action

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



Northern United - Siskiyou Charter School

Learning Today, Leading Tomorrow

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

School Director

Shari Lovett

Board of Directors

Rosemary Kunkler-- President
Bianca Garza – Vice President
Jere Cox
Melissa Johnson
Aime Snider

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

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

Name of contact person: Shari Lovett, School Director

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

Proposed Completion Date: February 2, 2023

2022-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Name of contact person: Shari Lovett, School Director

Corrective Action: The specific students' free/reduced status was updated in CalPads and in the school's information system to ensure accurate eligibility. The Food Services Coordinator will ensure that free/reduced meals applications are on and for all students included in the CalPads reports 1.17 and 1.18 and carefully compare qualifying free/reduced applications to the CalPads unduplicated count to ensure all qualifying students are included.

Proposed Completion Date: February 2, 2023

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2022

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

Condition

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

Recommendation

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

Current Status

Not implemented, see current year Finding 2022-001.

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.7 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2021-2022 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. This is the audit report of the two schools combined.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

NORTHERN UNITED CHARTER SCHOOLS

**County of Humboldt
Eureka, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2022

With

INDEPENDENT AUDITOR'S REPORT

NORTHERN UNITED CHARTER SCHOOLS

TABLE OF CONTENTS

June 30, 2022

Page
Number

INTRODUCTION SECTION

Title Page
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8

SUPPLEMENTARY INFORMATION

Schedule of Activities – Budget and Actual	22
Combining Schedule of Financial Position	23
Combining Schedule of Activities	24
Organization	25
Schedule of Average Daily Attendance	26
Schedule of Instructional Time	27
Schedule of Financial Trends and Analysis	28
Schedule of Expenditures of Federal Awards	29
Notes to the Schedule of Expenditures of Federal Awards	30

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	31
---	----

NORTHERN UNITED CHARTER SCHOOLS

TABLE OF CONTENTS

June 30, 2022

Page
Number

OTHER INDEPENDENT AUDITOR'S REPORTS

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	32
Independent Auditor's Report on State Compliance	34
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	38

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs	41
Corrective Action Plan	45
Schedule of Prior Audit Findings	46

Mack G. Weizel, CPA
Michael R. Climer, CPA
Anouf S. Weiss, CPA



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

Matthew J. Hagne, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED CHARTER SCHOOLS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northern United Charter Schools
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 Charter Schools (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 Charter Schools (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 CHARTER SCHOOLS

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.

Other Matter

The Northern United Charter Schools governs and operates two charter schools: the Northern United - Humboldt Charter School and the Northern United - Siskiyou Charter School. Each of the charter schools also issued separate individual audits reporting their respective school's financial position as of June 30, 2022 and the results of operations for the year then ended.

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*

NORTHERN UNITED CHARTER SCHOOLS
INDEPENDENT AUDITOR'S REPORT - CONTINUED

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 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 May 31, 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.


CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
May 31, 2023

David L. Moonie &
Co., LLP

Digitally signed by David L.
Moonie & Co., LLP
Date: 2023.06.01 13:43:45 -07'00'

NORTHERN UNITED CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

June 30, 2022

ASSETS

Cash	\$	2,188,466
Accounts receivable		1,094,668
Prepaid expenditures		5,000
Total Current Assets		<u>3,288,134</u>
Leasehold improvements		77,215
Equipment		274,879
Less: accumulated depreciation		<u>(175,294)</u>
Total Capital Assets, Net of Depreciation		<u>176,800</u>
Total Assets	\$	<u><u>3,464,934</u></u>

LIABILITIES

Accounts payable	\$	161,394
Unearned revenue		176,113
Total Current Liabilities		<u>337,507</u>
Total Liabilities		<u>337,507</u>

NET ASSETS

Net assets without donor restrictions		2,514,806
Net assets with donor restrictions		<u>612,621</u>
Total Net Assets		<u>3,127,427</u>
Total Liabilities and Net Assets	\$	<u><u>3,464,934</u></u>

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

NORTHERN UNITED CHARTER SCHOOLS

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Local control funding formula	\$ 4,896,396		\$ 4,896,396
Federal grants and contracts	1,188,769		1,188,769
Other state grants and contracts	257,682	\$ 585,935	843,617
Other local	403,811		403,811
Net assets released from restrictions	276,493	(276,493)	-
Total revenues	<u>7,023,151</u>	<u>309,442</u>	<u>7,332,593</u>
Expenses:			
Program services:			
Instruction	3,899,527		3,899,527
Instruction-related services	1,528,140		1,528,140
Pupil services	474,130		474,130
Plant services	598,843		598,843
Supporting services:			
General administration	480,402		480,402
Total expenses	<u>6,981,042</u>	<u>-</u>	<u>6,981,042</u>
Change in Net Assets	42,109	309,442	351,551
Beginning Net Assets	<u>2,472,697</u>	<u>303,179</u>	<u>2,775,876</u>
Ending Net Assets	<u>\$ 2,514,806</u>	<u>\$ 612,621</u>	<u>\$ 3,127,427</u>

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

NORTHERN UNITED CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2022

	Program Services			Support	Total
	Instruction	Instruction Related	Pupil Services	Management and General	
Expenses:					
Certificated Salaries	\$ 1,888,432	\$ 326,901	\$ 197,421	\$ 129,108	\$ 2,541,862
Classified Salaries	348,918	548,821	49,950	\$ 66,400	1,040,462
Employee Benefits	1,112,223	460,267	118,452	96,297	1,793,127
Books and supplies	169,456	56,343	52,945	75	305,825
Services and other operating expenses	319,942	135,808	31,091	532,189	1,207,552
Depreciation	30,705		24,271	7,387	62,363
Other outgo	29,851				29,851
Total expenses	<u>\$ 3,899,527</u>	<u>\$ 1,528,140</u>	<u>\$ 474,130</u>	<u>\$ 598,843</u>	<u>\$ 6,981,042</u>

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

NORTHERN UNITED CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2022

Cash Flows From Operating Activities:	
Change in Net Assets	\$ 351,551
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities	
Depreciation	62,363
(Increase) decrease in accounts receivable	1,064,412
Increase (decrease) in accounts payable	64,612
Increase (decrease) in unearned revenue	(40,661)
Total Adjustments	<u>1,150,726</u>
Net Cash Provided (Used) by Operating Activities	<u>1,502,277</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>(1,210,000)</u>
Net Cash Provided (Used) by Financing Activities	<u>(1,210,000)</u>
Net Increase (Decrease) In Cash and Cash Equivalents	292,277
Cash and Cash Equivalents at Beginning of Year	<u>1,896,189</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,188,466</u>
Supplemental schedule of cash flow information -	
Cash paid during the year for interest	<u>\$ 1,687</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 CHARTER SCHOOLS
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 Charter Schools (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 Charter Schools is a non-profit organization that governs two public charter schools: the Northern United-Humboldt Charter School and the Northern United-Siskiyou Charter School. The Northern United-Humboldt Charter School was chartered by the Humboldt County Office of Education on December 20, 2017. The Northern United-Siskiyou Charter School was chartered by the Siskiyou County Office of Education on February 21, 2018. 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 Charter Schools, 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 CHARTER SCHOOLS
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 Charter Schools 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 CHARTER SCHOOLS
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 CHARTER SCHOOLS
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 Charter Schools 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 and County of Siskiyou are 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 and County of Siskiyou apportion 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.

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

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

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

New Accounting Pronouncements

In 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	\$2,188,466
Total Cash and Investments	\$2,188,466

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 and Siskiyou County Treasuries as part of the common investment pool. The Counties are 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 CHARTER SCHOOLS
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	\$2,182,876	2

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

Credit Risk - Investments

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

The Humboldt County Treasurer's investments at June 30, 2022 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+, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

The Siskiyou County Treasurer's investments at June 30, 2021 (the most recent date available) consist of 63.95 percent federal agencies, 1.63 percent corporate notes, 15.44 percent certificates of deposit, 13.81 percent California State Treasurer's local agency investment fund, and 5.17 percent California Asset Management Program. The S & P credit ratings for these investments include AAA, A1, A+, 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

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

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.

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 and County of Siskiyou Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 688 days. The weighted average maturity of the County of Siskiyou Treasurer's investments is 902 days.

3. Liquidity and Availability of Resources

At June 30, 2022, the Charter School had \$2,509,119 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, 2022
Financial assets at year end:	
Cash and cash equivalents	\$2,188,466
Grants and accounts receivable	1,094,668
Total Financial Assets at Year End	3,283,134
Less those unavailable for general expenditures within year, due to contractual or donor-imposed restrictions	
Accounts payable and accrued liabilities	(161,394)
Restricted time or purpose restrictions	(612,621)
Financial assets available to meet cash needs for general expenditures within one year	\$2,509,119

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 CHARTER SCHOOLS
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	\$ 490,333
State Government:	
Categorical Aid Programs	51,555
LCFF	340,760
Lottery	<u>15,442</u>
Total State Government	407,757
Local Government:	
Other	174,183
Interest	<u>22,395</u>
Total Local Government	<u>196,578</u>
Total Receivables	<u><u>\$1,094,668</u></u>

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 Balance	Increases	Decreases	Ending Balance
Site and improvements	\$ 77,215			\$ 77,215
Equipment	274,879			274,879
Total capital assets	<u>352,094</u>	<u>-</u>	<u>-</u>	<u>352,094</u>
Less: accumulated depreciation for:				
Improvements	13,508	\$ 7,387		20,895
Equipment	99,423	54,976	-	154,399
Total accumulated depreciation	<u>112,931</u>	<u>62,363</u>	<u>-</u>	<u>175,294</u>
Total capital assets, net	<u>\$ 239,163</u>	<u>\$ (62,363)</u>	<u>\$ -</u>	<u>\$ 176,800</u>

Depreciation was charged to function as follows:

Instruction	\$ 30,705
Pupil services	24,271
Plant services	<u>7,387</u>
	<u><u>\$ 62,363</u></u>

NORTHERN UNITED CHARTER SCHOOLS
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 termination clauses providing for cancellation. It is unlikely that the Charter School will cancel the agreements prior to the expiration date.

Future minimum lease payments under these agreements are as follows:

Year Ended	Lease
<u>June 30,</u>	<u>Payments</u>
2023	\$ 110,942
2024	107,563
2025	66,532
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 \$406,557.

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.

Funding Policy

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

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

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 \$394,482, \$367,571, and \$405,182, 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 \$211,552, \$162,045, and \$180,098, 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, 6/30/21	Increase	Decrease	Balance, 6/30/22
Revenue anticipation note	\$ 1,210,000		\$ 1,210,000	-
Total	<u>\$ 1,210,000</u>	<u>\$ -</u>	<u>\$ 1,210,000</u>	<u>\$ -</u>

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.

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

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	156,882
Lottery - Instructional Materials	117,888
Special Ed: Dispute Prevention and Resolution	2,204
Special Ed: Learning Recovery Support	26,596
Expanded Learning Opportunities	29,803
Expanded Learning Opportunities: Paraprofessional	896
Kitchen Infrastructure & Training - Infrastructure Upgrades	37,452
Kitchen Infrastructure & Training - Food Service Staff Training	2,000
A-G Access/Success Grant	112,500
A-G Learning Loss Mitigation Grant	112,500
Child Nutrition Program	948
Local Grants	9,873
Total	<u>\$ 612,621</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
Lottery - Instructional Materials	1,524
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	158,398
Expanded Learning Opportunities - Paraprofessional Staff	36,075
Local Grants	358
Total	<u>\$ 276,493</u>

10. Joint Powers Agreement

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

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides workers compensation and property and liability insurance for its members: all of the Humboldt and Del Norte County School Charter Schools and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member Charter Schools beyond

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

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. 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.

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

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

	<u>NCSIG</u>	<u>NCSMIG</u>	<u>CharterSAFE</u>
Total assets	\$5,868,879	\$ 13,812,004	\$41,700,976
Total liabilities	880,826	4,503,657	23,137,342
Total net position	<u>\$4,988,053</u>	<u>\$ 9,308,347</u>	<u>\$18,563,634</u>
Total revenues	\$7,589,521	\$49,653,481	\$35,510,180
Total expenses	<u>7,157,261</u>	<u>44,851,666</u>	<u>24,122,451</u>
Change in net position	<u>\$ 432,260</u>	<u>\$ 4,801,815</u>	<u>\$11,387,729</u>

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

11. Federal and State Revenue

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

Federal Programs

Special Education	\$ 70,814
ESEA: Title I, Part A	191,405
CARES Act, ESSER Funds	74,272
CARES Act, ESSER II Funds	389,639
CARES Act, ESSER III Funds	120,440
CARES Act, ESSER III Learning Loss Funds	28,094
Expanded Learning Opportunities ESSER II State Reserves	41,019
Expanded Learning Opportunities GEER II	13,403
Expanded Learning Opportunities ESSER III State Reserves	26,594
Expanded Learning Opportunities ESSER III Learning Loss	45,958
ESEA: Title II, Part A, Teacher Quality	23,301
ESEA: Title IV, Part A, Student Support	20,840
ESEA: Title VI - Rural & Low Income School Program	11,447
Forest Reserve Funds	22,133
Public School Charter School Grant	53,390
Other federal	614
Child Nutrition Program	49,592
SNP Covid-19 Operational Costs Reimbursement	5,814
Total Federal	<u>\$ 1,188,769</u>

State Programs

State Lottery	\$ 78,045
Lottery Instructional Materials	33,826
Educator Effectiveness	165,337
Special Ed Dispute Prevention and Resolution	6,119
Special Ed Learning Recovery Support	34,419
A-G Success	112,500
A-G Learning	112,500
Expanded Learning Opportunity	2,703
Expanded Learning Opportunity 10% Set-Aside	13,147
State Learning Loss Mitigation, prior year revenue	13,017
Mandated Block Grant	13,709
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	2,000
Total State	<u>\$ 843,617</u>

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

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.

13. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

14. Evaluation of Subsequent Events

The Charter School has evaluated events through May 31, 2023, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF ACTIVITIES
BUDGET AND ACTUAL

For The Year Ended June 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive - (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Local control funding formula	\$ 5,266,511	\$ 4,797,628	\$ 4,896,396	\$ 98,768
Federal revenues	1,187,385	1,594,656	1,188,769	(405,887)
Other state revenues	779,047	832,001	843,617	11,616
Other local revenues	565,744	655,845	403,811	(252,034)
Total revenues	<u>7,798,687</u>	<u>7,880,130</u>	<u>7,332,593</u>	<u>(547,537)</u>
Expenses:				
Certificated Salaries	2,583,013	2,683,834	2,541,860	141,974
Classified Salaries	972,675	1,055,251	1,040,462	14,789
Employee Benefits	1,897,293	1,881,641	1,793,126	88,515
Books and supplies	691,309	464,069	305,829	158,240
Services and other operating expenses	1,972,970	2,042,642	1,207,551	835,091
Depreciation			62,363	(62,363)
Other outgo	21,618	46,185	29,851	16,334
Total expenses	<u>8,138,878</u>	<u>8,173,622</u>	<u>6,981,042</u>	<u>1,192,580</u>
Change in Net Assets	(340,191)	(293,492)	351,551	645,043
Net Assets, July 1, 2021	<u>2,775,876</u>	<u>2,775,876</u>	<u>2,775,876</u>	-
Net Assets, June 30, 2022	<u>\$ 2,435,685</u>	<u>\$ 2,482,384</u>	<u>\$ 3,127,427</u>	<u>\$ 645,043</u>

NORTHERN UNITED CHARTER SCHOOLS
COMBINING SCHEDULE OF FINANCIAL POSITION

June 30, 2022

	Humboldt Charter School	Siskiyou Charter School	Eliminate Interschool Transfers	Total
ASSETS				
Cash	\$ 933,700	\$ 1,254,766		\$ 2,188,466
Accounts receivable	1,009,308	243,973	\$ (158,613)	1,094,668
Prepaid expenditures		5,000		5,000
Total Current Assets	<u>1,943,008</u>	<u>1,503,739</u>	<u>(158,613)</u>	<u>3,288,134</u>
Leasehold improvements		77,215		77,215
Equipment	119,270	155,609		274,879
Less: accumulated depreciation	<u>(67,586)</u>	<u>(107,708)</u>		<u>(175,294)</u>
Total Capital Assets, Net of Depreciation	<u>51,684</u>	<u>125,116</u>	-	<u>176,800</u>
Total Assets	<u>\$ 1,994,692</u>	<u>\$ 1,628,855</u>	<u>(158,613)</u>	<u>\$ 3,464,934</u>
LIABILITIES				
Accounts payable	\$ 147,431	\$ 172,576	\$ (158,613)	\$ 161,394
Unearned revenue	80,051	96,062		176,113
Total Current Liabilities	<u>227,482</u>	<u>268,638</u>	<u>(158,613)</u>	<u>337,507</u>
Total Liabilities	<u>227,482</u>	<u>268,638</u>	<u>(158,613)</u>	<u>337,507</u>
NET ASSETS				
Net assets without donor restrictions	1,364,505	1,150,301		2,514,806
Net assets with donor restrictions	402,705	209,916		612,621
Total Net Assets	<u>1,767,210</u>	<u>1,360,217</u>	-	<u>3,127,427</u>
Total Liabilities and Net Assets	<u>\$ 1,994,692</u>	<u>\$ 1,628,855</u>	<u>\$ (158,613)</u>	<u>\$ 3,464,934</u>

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

NORTHERN UNITED CHARTER SCHOOLS

COMBINING SCHEDULE OF ACTIVITIES

For The Year Ended June 30, 2022

	Humboldt Charter School	Siskiyou Charter School	Eliminate Interschool Transfers	Total
<u>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</u>				
Revenue and Other Support:				
Local control funding formula	\$ 3,475,624	\$ 1,420,772		\$ 4,896,396
Federal grants and contracts	955,567	233,202		1,188,769
Other state grants and contracts	215,576	42,106		257,682
Other local	586,553	152,461	\$ (335,203)	403,811
Net assets released from restrictions	234,607	41,886		276,493
Total revenues and other support	<u>5,467,927</u>	<u>1,890,427</u>	<u>(335,203)</u>	<u>7,023,151</u>
Expenses:				
Program services:				
Instruction	2,955,332	1,049,622	(105,427)	3,899,527
Instruction-related services	1,322,329	353,769	(147,958)	1,528,140
Pupil services	439,498	94,657	(60,025)	474,130
Plant services	367,908	230,935		598,843
Supporting services:				
General administration	408,458	93,737	(21,793)	480,402
Total expenses	<u>5,493,525</u>	<u>1,822,720</u>	<u>(335,203)</u>	<u>6,981,042</u>
Increase (Decrease) In Net Assets Without Donor Restrictions	<u>(25,598)</u>	<u>67,707</u>	<u>-</u>	<u>42,109</u>
<u>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</u>				
Revenue and Other Support:				
Other state grants and contracts	426,179	159,756		585,935
Net assets released from restrictions	(234,607)	(41,886)		(276,493)
Increase (Decrease) In Net Assets Without Donor Restrictions	<u>191,572</u>	<u>117,870</u>	<u>-</u>	<u>309,442</u>
Increase (Decrease) In Net Assets	165,974	185,577	-	351,551
Beginning Net Assets	<u>1,601,236</u>	<u>1,174,640</u>		<u>2,775,876</u>
Ending Net Assets	<u>\$ 1,767,210</u>	<u>\$ 1,360,217</u>	<u>\$ -</u>	<u>\$ 3,127,427</u>

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

NORTHERN UNITED CHARTER SCHOOLS

ORGANIZATION

June 30, 2022

Northern United Charter School services two kindergarten through grade 12 charter schools. Northern United-Humboldt Charter School was granted its charter by the Humboldt County Office of Education on December 20, 2017. Northern United-Siskiyou Charter School was granted its charter by the Siskiyou County Office of Education on February 21, 2018.

The Board of Directors for the fiscal year ended June 30, 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 CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2022

	Northern United- Humboldt Charter School		Northern United- Siskiyou Charter School		Total	
	Second Period Report	Annual Report	Second Period Report	Annual Report	Second Period Report	Annual Report
Elementary:						
Total Kindergarten through Grade 3	103.97	103.93	25.04	24.96	129.01	128.89
Classroom-based ADA included in total	-	-	-	-	-	-
Total Grades 4 through 6	80.90	81.00	29.80	29.59	110.70	110.59
Classroom-based ADA included in total	-	-	-	-	-	-
Total Grades 7 and 8	51.41	51.50	15.75	16.34	67.16	67.84
Classroom-based ADA included in total	-	-	-	-	-	-
Total Elementary School	<u>236.28</u>	<u>236.43</u>	<u>70.59</u>	<u>70.89</u>	<u>306.87</u>	<u>307.32</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
High School						
Total Grades 9 through 12	75.64	75.16	46.33	46.82	121.97	121.98
Classroom-based ADA included in total	-	-	-	-	-	-
Total High School	<u>75.64</u>	<u>75.16</u>	<u>46.33</u>	<u>46.82</u>	<u>121.97</u>	<u>121.98</u>
Classroom-based ADA included in total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Elementary and High School	<u><u>311.92</u></u>	<u><u>311.59</u></u>	<u><u>116.92</u></u>	<u><u>117.71</u></u>	<u><u>428.84</u></u>	<u><u>429.30</u></u>
Classroom-based ADA included in total	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2022

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

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

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For The Year Ended June 30, 2022

	For The Year Ended			
	Budget 6/30/2023	6/30/2022	6/30/2021	6/30/2020
Revenues and other financial sources	\$ 7,934,482	\$ 7,332,593	\$ 6,963,892	\$ 7,138,049
Expenditures	8,772,812	6,981,042	6,452,379	7,450,936
Total Outgo	8,772,812	6,981,042	6,452,379	7,450,936
Change in Net Assets	\$ (838,330)	\$ 351,551	\$ 511,513	\$ (312,887)
Ending Net Assets	\$ 2,289,097	\$ 3,127,427	\$ 2,775,876	\$ 2,264,363
Available Undesignated Reserves	\$ 1,744,910	\$ 2,514,806	\$ 2,472,697	\$ 2,200,314
Designated for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Net Assets	\$ 1,744,910	\$ 2,514,806	\$ 2,472,697	\$ 2,200,314
Available Reserves as a Percentage of Total Outgo	19.89%	36.02%	38.32%	29.53%
Total Long-Term Debt	\$ -	\$ -	\$ -	\$ -
Average Daily Attendance at P-2	395	429	513	514

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 \$863,064 over the past two years. The fiscal year 2022-2023 budget projects a decrease of 838,330 (26.81%). 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 85 over the past two years. The Charter School anticipates a decrease of 34 ADA during the fiscal year 2022-2023.

NORTHERN UNITED CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass- Through Entity Identifying Number	Federal Expenditures
Federal Programs:			
U.S. Department of Education:			
Passed through California Department of Education (CDE):			
Elementary and Secondary School Emergency Relief (ESSER) - Covid19	84.425D	15536	\$ 74,272
Elementary and Secondary School Emergency Relief (ESSER II) - Covid19	84.425D	15547	389,638
Elementary and Secondary School Emergency Relief (ESSER III) - Covid19	84.425U	15559	120,441
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	41,019
Expanded Learning Opportunity GEER II - Covid19	84.425C	15619	13,403
Elementary and Secondary School Emergency Relief (ESSER III) Expanded Learning Opportunity State Reserve, Emergency Needs - Covid19	84.425U	15620	26,709
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>739,419</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	191,405
ESEA: Title II, Part A, Supporting Effective Instruction	84.367	14341	23,301
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	20,840
Public Charter School Grant	84.282A	15385	53,390
Total Passed Through California Department of Education (CDE)			<u>1,110,616</u>
Total U.S. Department of Education			<u>1,110,616</u>
U.S. Department of Agriculture:			
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>
Forest Reserve Funds	10.665	10044	22,133
Pandemic EBT Local Administrative Grant - Covid-19	10.649	15644	614
Total Passed Through California Department of Education (CDE)			<u>78,153</u>
Total U.S. Department of Agriculture			<u>78,153</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,188,769</u>

The accompanying notes are an integral part of this schedule.

NORTHERN UNITED CHARTER SCHOOLS

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 CHARTER SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS

For The Year Ended June 30, 2022

	Northern United- Humboldt Charter School	Northern United- Siskiyou Charter School	<u>Total</u>
June 30, 2022 Annual Financial and Budget Report Net Assets	\$ 1,807,261	\$ 1,212,273	\$ 3,019,534
Adjustments and Reclassifications			
Increasing and (Decreasing) Net Assets -			
Increase accumulated depreciation and depreciation expense	(23,854)		(23,854)
Increase health and welfare benefits	(16,195)		(16,195)
Increase capital assets		163,625	163,625
Increase accounts receivable		30,966	30,966
Decrease accounts payable		17,166	17,166
Increase depreciation expense		(38,509)	(38,509)
Decrease prepaid expense		(4,683)	(4,683)
Decrease miscellaneous voluntary deductions		(23,990)	(23,990)
Decrease in cash with fiscal agent		3,370	3,370
Rounding	(2)	(1)	(3)
June 30, 2022 Audited Financial Statements Net Assets	<u>\$ 1,767,210</u>	<u>\$ 1,360,217</u>	<u>\$ 3,127,427</u>

OTHER INDEPENDENT AUDITOR'S REPORTS

Mark G. Wetzel, CPA
Michael R. Gine, CPA
Anton S. Weiss, CPA



Matthew J. Hague, CPA
Lindsey S. Grossman, CPA

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

NORTHERN UNITED CHARTER SCHOOLS

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 Charter Schools
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 Charter Schools (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 May 31, 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 CHARTER SCHOOLS
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS - CONTINUED

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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2022-002.

Charter School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Charter School's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Charter School's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of this Report

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


CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
May 31, 2023

Mark G. Weizel, CPA
Michael R. Cline, CPA
Aron S. Weiss, CPA



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

Matthew J. Hague, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED CHARTER SCHOOLS

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Northern United Charter Schools
2120 Campton Road, Suite H
Eureka, California 95503

Report on Compliance

Opinion

We have audited the Northern United Charter Schools' (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.

NORTHERN UNITED CHARTER SCHOOLS

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 Performed</u>
Local Education Agencies Other Than Charter Schools	
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 CHARTER SCHOOLS

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
School Districts, County Offices of Education, and Charter Schools	
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	Yes
Charter Schools	
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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the California Education Audit Appeals Panel's *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2022-002. Our opinion on the Charter School's compliance with the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with respect to this matter.

NORTHERN UNITED CHARTER SCHOOLS

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

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 compliance and, accordingly, we express no opinion on the response.

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 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 Z. Moore & Co.

CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
May 31, 2023

Mack G. Wetzel, CPA
Michael R. Cline, CPA
Aaron S. Weiss, CPA



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

Matthew J. Hogue, CPA
Lindsey S. Grossman, CPA

NORTHERN UNITED CHARTER SCHOOLS

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 Charter Schools
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 Charter Schools' (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 CHARTER SCHOOLS

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 CHARTER SCHOOLS

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. Moonie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

May 31, 2023

FINDINGS AND QUESTIONED COSTS

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

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
84.425C	Expanded Learning Opportunities GEER II – Covid 19

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

NORTHERN UNITED CHARTER SCHOOLS
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 Northern United – Humboldt Charter School audit report, and until January 31, 2023 to file the Northern United – Siskiyou Charter School audit report. The Northern United – Humboldt Charter School's audit report was filed prior to the extended date. The Northern United – Siskiyou Charter School's audit report was filed two weeks after the extended due date.

Identification of Repeat Finding

This is a repeat of Northern United – Siskiyou Charter School's prior year Audit Finding 2021-001.

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 for the Northern United - Humboldt Charter School audit report 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. The extension for the Northern United - Siskiyou Charter School audit report was necessary due to unforeseen delays in obtaining information.

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.

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

June 30, 2022

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

2022-002: UNDULICATED PUPIL COUNTS (CODE 40000)

Criteria

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

Condition

During our testing of the unduplicated student counts, we noted the following exceptions for Northern United - Siskiyou Charter School:

1. One student was listed as qualifying for free/reduced meals who did not qualify
2. Three students who did qualify for free/reduced meals and were not included in the unduplicated count.

Our sample included 100 percent of the population of students claimed as free/reduced price meals and English language funding eligible. The net adjustment required to the unduplicated count for the Northern United - Siskiyou Charter School is an increase of 2.

Effect

The Northern United - Siskiyou Charter School's unduplicated student count was understated by 2 students. Increasing the unduplicated count by 2 results in an increase in the revenue from the local control funding formula in the amount of \$1,000. Following is a schedule of the reported and audited counts.

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

June 30, 2022

	Unduplicated Pupil Count							
	Increase (Decrease) to Unduplicated Pupil Count Based on Adjustments of:							
	Certified Total Unduplicated Pupil Count	Eligibility For Free/ Reduced Price Meals (FRPM)		Eligibility for English Learner Funding (EL)		Adjusted Total Unduplicated Pupil Count	Total Enrollment	
		Certified Total Unduplicated Pupil Count	For Free/ Reduced Price Meals (FRPM)	Eligibility for English Learner Funding (EL)	Eligibility For Both FRPM and EL		Certified Total Enrollment Count	Adjusted Total Enrollment Count
Charter School Total	328	2			330	447	447	
Schools Tested:								
Northern United - Siskiyou	97	2			99	120	120	
Northern United - Humboldt	231				231	327	327	

Cause

Clerical error.

Recommendation

We recommend that the Northern United - Siskiyou Charter School ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17, and carefully compare qualifying free/reduced applications to the CALPADS unduplicated count to ensure all qualifying students are included.

Views of Responsible Officials and Planned Corrective Action

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



Northern United Charter Schools

Learning Today, Leading Tomorrow

2120 Campton Road
Eureka, California 95503
Ph#: 707-445-2660
Fax#: 707-445-2430
nucharters.org

School Director

Shari Lovett

Board of Directors

Jere Cox – President

Bianca Garza – Vice President

Rosemary Kunkler

CHARTER SCHOOL'S CORRECTIVE ACTION PLAN

For The Year Ended June 30, 2022

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

Name of contact person: Shari Lovett, School Director

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

Proposed Completion Date: February 2, 2023

2022-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Name of contact person: Shari Lovett, School Director

Corrective Action: The specific students' free/reduced status were updated in CalPads and in the school's information system to ensure accurate eligibility. The Food Services Coordinator will ensure that free/reduced meals applications are on and for all students included in the CalPads reports 1.17 and 1.18 and carefully compare qualifying free/reduced applications to the CalPads unduplicated count to ensure all qualifying students are included.

Proposed Completion Date: February 2, 2023

NORTHERN UNITED CHARTER SCHOOLS

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2022

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

Condition

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

Recommendation

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

Current Status

Not implemented. See current year Finding 2022-001.

Agenda Item 6.
REPORTS

Subject:

6.1 Student Enrollment and Attendance Report

Action Requested:

None

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

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

Enrollment as of 5/19/23 (LP 9):
NU-Humboldt Charter School - 327
NU-Siskiyou Charter School - 127

Attendance as of 5/19/23 (LP 9):
NU-Humboldt Charter School - 94.68 %
NU-Siskiyou Charter School - 93.78%

Enrollment as of 5/20/2022 (LP 9):
NU-Humboldt Charter School - 322
NU-Siskiyou Charter School - 122

Attendance as of 5/20/2022 (LP 9):
NU-Humboldt Charter School - 95.47%
NU-Siskiyou Charter School - 98.28%

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	310.9	95.09%	2/27-3/24	129	118.65	92.48%
3/27-4/21	331	316.2	96.05%	3/27-4/21	126	120.47	93.92%
4/24-5/19	327	309	94.68%	4/24-5/19	127	118.4	93.78%
5/22-6/15	325			5/22-6/15	127		
Year Overall				Year Overall			

Agenda Item 6.
REPORTS

Subject:

6.2 Financial Report for NU-HCS and NU-SCS

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tammy Picconi

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 May

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
Revenue Detail					
LCFF Revenue Sources					
8011	REVENUE LIMIT ST AID-CURR YR	672,840.00	80,352.00	339,007.00	414,185.00
8012	REVENUE LIMIT-EPA	14,987.00			14,987.00
8019	REVENUE LIMIT ST AID-PR YRS			99,947.00-	99,947.00
	Total LCFF Revenue Sources	687,827.00	80,352.00	239,060.00	529,119.00
Federal Revenue					
8181	SP ED-ENTITLEMENT PER UDC	42,515.00			42,515.00
8221	NATIONAL LUNCH PROGRAM	11,925.91	14,346.00	26,272.01	.10-
8290	ALL OTHER FEDERAL REVENUES	18,009.00-		42,363.00	60,372.00-
8295	ALL FEDERAL REV PRIOR YEAR	262,704.93			262,704.93
	Total Federal Revenue	299,136.84	14,346.00	68,635.01	244,847.83
Other State Revenues					
8520	CHILD NUTRITION	9,613.30-	22,671.00	125,800.68	112,742.98-
8560	STATE LOTTERY REVENUE	10,980.84			10,980.84
8590	ALL OTHER STATE REVENUES	429.62	267.00		696.62
8595	ALL OTHER STATE REV-PRIOR YR	12,919.00			12,919.00
	Total Other State Revenues	14,716.16	22,938.00	125,800.68	88,146.52-
Other Local Revenue					
8634	FOOD SERVICES SALES	1,511.00			1,511.00
8660	INTEREST	346.74-		1,896.94-	1,550.20
8699	ALL OTHER LOCAL REVENUES	108,849.44	297.00	144,737.90	35,591.46-
8792	TRANS OF APPORTION FROM COE	27,475.00		13,737.00	13,738.00
	Total Other Local Revenue	137,488.70	297.00	156,577.96	18,792.26-
	Total Revenues	1,139,168.70	117,933.00	590,073.65	667,028.05

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail						
Certificated Salaries						
1100	TEACHERS SALARIES - REGULAR	201,002.01	4,501.00		107,498.83	98,004.18
1104	SPECIAL ED TEACHER	66,051.26			33,326.02	32,725.24
1140	TEACHER SALARY - SUBSTITUTES	1,160.00			490.00	670.00
1150	TEACHER SALARY - OTHER PAY	25,663.75	2,000.00		13,292.50	14,371.25
1200	CERT PUPIL SUPPORT SAL - REG	33,680.00	2,500.00		14,640.00	21,540.00
1300	CERT SUPRVSR'S & ADMIN'S SAL	20,521.10			10,260.59	10,260.51

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 11, Ending Period = 11, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 May

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Certificated Salaries (continued)						
1900	OTHER CERT SALARY- REGULAR	51,162.48			25,880.84	25,281.64
	Total Certificated Salaries	399,240.60	9,001.00	.00	205,388.78	202,852.82
Classified Salaries						
2100	CLASS INSTR AIDE SAL-REGULAR	28,430.91	1,000.00		11,016.68	18,414.23
2122	INSTR AIDE SAL HRLY-SPECL ED	637.25-	637.00		637.50	637.75-
2160	COACHES & ADVISORS	1,000.00-	1,000.00		500.00	500.00-
2210	FOOD SERVICE PERSONNEL	8,883.36			4,441.67	4,441.69
2213	MAINTENANCE/CUSTODL/OPERATNS	432.00-	432.00			.00
2214	CUSTODIAN	15,394.75	3,044.00-		1,204.50	11,146.25
2255	COMPUTER LAB TECHNICIAN	11,066.60			5,533.34	5,533.26
2304	BUSINESS MANAGER	11,359.25	41.00		5,720.25	5,680.00
2307	COORDINATOR	4,048.00	100.00		2,173.75	1,974.25
2308	DIRECTOR	11,400.00			5,700.00	5,700.00
2309	ADMINISTRATIVE ASSISTANT	10,948.50			3,580.00	7,368.50
2402	ACCOUNT TECHNICIAN	6,483.00	1,000.00		4,980.00	2,503.00
2403	CLERICAL TECHNICIAN	2,984.99			2,271.50	713.49
2405	ATTENDANCE TECHNICIAN	14,140.23	2,000.00		10,289.00	5,851.23
2900	OTHER CLASS SALARIES-REGULAR	7,433.23	2,000.00		10,528.00	1,094.77-
	Total Classified Salaries	130,503.57	5,166.00	.00	68,576.19	67,093.38
Employee Benefits						
3101	STRS - CERTIFICATED	279,797.27	1,457.00		34,208.58	247,045.69
3201	PERS - CERTIFICATED	8,598.56			4,142.93	4,455.63
3202	PERS - CLASSIFIED	21,891.02	1,500.00		12,246.96	11,144.06
3311	SOCIAL SECURITY-CERTIFICATED	2,097.16			1,024.98	1,072.18
3312	SOCIAL SECURITY-CLASSIFIED	6,264.36	615.00		4,230.98	2,648.38
3331	MEDICARE-CERTIFICATED	5,669.91	111.00		2,971.67	2,809.24
3332	MEDICARE-CLASSIFIED	2,521.86	146.00		989.49	1,678.37
3411	HEALTH & WELFARE BENEFITS-CRT	93,447.94	3,096.00		50,139.40	46,404.54
3412	HEALTH & WELFARE BENEFITS-CLS	32,120.14	1,462.00		17,084.56	16,497.58
3501	ST UNEMPLOYMENT INS-CERTIF	1,949.81	43.00		1,024.73	968.08
3502	ST UNEMPLOYMENT INS-CLASSIFD	506.34	50.00		341.23	215.11
3601	WORKER'S COMP-CERTIFICATED	2,664.88	44.00		1,393.58	1,315.30
3602	WORKER'S COMP-CLASSIFIED	745.66	67.00		464.03	348.63
	Total Employee Benefits	458,274.91	8,591.00	.00	130,263.12	336,602.79

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 11, Ending Period = 11, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 May

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Books and Supplies						
4110	TEXTBOOKS	24,826.39			17.75	24,808.64
4200	BOOKS OTHER THAN TEXTBOOKS	4,570.11				4,570.11
4212	LIBRARY BOOKS	2,500.00	1,182.00-		485.05	832.95
4310	MATERIALS & SUPPLIES	105,816.64	36,591.00-		6,157.30	63,068.34
4312	SUBSCRIPTIONS/PERIODICALS	6,219.14	597.00-			5,622.14
4314	TESTS	6.00	267.00			273.00
4351	OFFICE SUPPLIES	913.97-	2,690.00		655.92	1,120.11
4364	GASOLINE	1,849.27	40.00-		749.79	1,059.48
4374	CUSTODIAL SUPPLIES	2,390.10-	3,090.00		691.43	8.47
4377	GROUNDS SUPPLIES	60.85-	131.00		67.77	2.38
4381	BUILDING MAINTENANCE SUPPLS	45.59			27.45	18.14
4382	SMALL TOOLS	60.08-	61.00			.92
4383	LOCKS AND KEYS	25.00				25.00
4384	REPAIR PARTS-BUILDING	0.08				.08
4391	OTHER SUPPLIES	478.52-	527.00		47.94	.54
4392	MEDICAL SUPPLIES	550.00				550.00
4393	WORKSHOP REFRESHMENTS	4,919.03	1,647.00-		2,752.79	519.24
4396	FOOD SERVICE SUPPLIES	805.80				805.80
4399	EQUIPMENT NON-INVENTORY	4,062.56				4,062.56
4400	EQUIPMENT	4,742.57			1,240.10	3,502.47
4421	FURNITURE				1,887.63	1,887.63-
4445	COMPUTERS	7,009.51	3,323.00-		1,407.00	2,279.51
4453	OTHER TECHNOLOGY	2,658.17	2,310.00		3,435.97	1,532.20
4710	FOOD	10,855.03	919.00		6,766.07	5,007.96
4720	PREPARED FOOD	73.00				73.00
	Total Books and Supplies	177,630.37	33,385.00-	.00	26,389.96	117,855.41
Services and Other Operating Expenditures						
5201	EMPLOYEE MILEAGE	8,274.11	4,150.00		2,818.82	9,605.29
5205	AIRFARE	650.00				650.00
5207	REGISTRATION FEES	10,718.54	623.00		3,845.00	7,496.54
5209	ACCOMMODATIONS	17,901.76	1,600.00			19,501.76
5261	BUS TICKETS FOR STUDENTS	300.00				300.00
5300	DUES & MEMBERSHIPS	12,248.17	250.00-			11,998.17
5450	OTHER INSURANCE	30,365.36	6,952.00-			23,413.36
5510	HEATING FUEL	725.00				725.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 11, Ending Period = 11, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

ESCAPE ONLINE

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 May

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Services and Other Operating Expenditures (continued)						
5512	PROPANE	162.96			56.51	106.45
5520	ELECTRICITY SERVICES	290.57	2,500.00		1,432.94	1,357.63
5530	WATER SERVICES	460.32			605.34	145.02-
5560	WASTE DISPOSAL	11.77-	200.00		523.11	334.88-
5565	HAZARDOUS WASTE DISPOSAL	152.00				152.00
5610	RENTALS AND LEASES	95.00				95.00
5612	RENTALS AND LEASES-BUILDINGS	23,542.17			23,424.79	117.38
5623	RENTALS AND LEASES-EQUIPMENT	4,647.66	1,200.00-		2,301.37	1,146.29
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5637	MAINTENANCE AGREEMENTS	4,712.40			44.03	4,668.37
5800	CONTRACTED SERVICES	64,498.04	28,386.00-		23,801.53	12,310.51
5801	STUDENT TRAVEL/FIELDTRIPS	47.01	365.00		2,204.38	1,792.37-
5805	PRINTING SERV-OUTSIDE VENDOR	87.50				87.50
5812	LIBRARY CONTRACT	3,328.00				3,328.00
5817	INTERDISTRICT TRANSPORT SRV	8,830.54-	8,831.00		7,202.65-	7,203.11
5819	OTHER INTER-LEA CONTRACTS	122,618.51	3,581.00		24,811.92-	151,011.43
5822	AUDIT FEES	1,100.00				1,100.00
5823	LEGAL FEES	10,561.11	2,296.00-			8,265.11
5831	ADVERTISEMENT	2,965.01			2,480.00	485.01
5845	INFORMTN NETWORK SERV CONTR	1,590.00				1,590.00
5861	FINGERPRINTING	1,220.00			49.00	1,171.00
5881	OTHER CHARGES/FEES	232.82	221.00		15,974.34-	16,428.16
5884	LICENSE, PERMIT, USE FEE, TX	932.00				932.00
5885	STUDENT AWARDS	250.00			45.01	204.99
5888	OTHER OPERATING EXPENSE	556,379.00	71,636.00			628,015.00
5909	TELEPHONE/COMMUNICATIONS	5,015.44			123.03	4,892.41
5922	TELEPHONE LINES - TECHNOLOGY	1,945.06	1,000.00		2,090.99	854.07
5950	POSTAGE	2,298.47			25.20	2,273.27
Total Services and Other Operating Expenditures		881,698.68	55,623.00	.00	17,882.14	919,439.54
Tuition						
7142	OTH TUITN, EXCESS CSTS> COE	3,201.00				3,201.00
Total Tuition		3,201.00	.00	.00	.00	3,201.00
Total Expenditures		2,050,549.13	44,996.00	.00	448,500.19	1,647,044.94

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2022/23 May

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Other Financing Sources						
Contributions						
8980	CONTRIB FROM UNRSTRCTD REV	42,000.00	42,000.00-			.00
	Total Contributions	<u>42,000.00</u>	<u>42,000.00-</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
	Total Other Financing Sources	<u>42,000.00</u>	<u>42,000.00-</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
Excess Revenues (Expenditures)					141,573.46	

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,254,765.90	29,729.72	26,099.04	0.00	1,280,864.94	
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	0.00	240,168.12-	0.00	27,161.00-	
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-	0.00	189,639.68	0.00	0.00	
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	0.00	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	22,133.00-	21,927.42-	0.00	2,063.00	
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	0.00	0.00	0.00	0.00	0.00	
9556 MISC DISTRICT VOL-DEDS	3,370.26-	0.00	0.00	0.00	3,370.26-	
9650 DEFERRED REVENUE	96,062.15-	0.00	96,062.15	0.00	0.00	
TOTAL Beginning balance	1,212,272.80	7,596.72	46,238.83	0.00	1,258,511.63	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,308,929.00	128,160.00	1,224,064.00	0.00	84,865.00	93.5
8012 EPA REVENUE	20,520.00	0.00	17,439.00	0.00	3,081.00	85.0
8019 STATE AID - PRIOR YEAR	0.00	0.00	367.00	0.00	367.00-	N/A
8290 ALL OTHER FEDERAL REVENUES	94,076.31	16,485.00	228,462.71	0.00	134,386.40-	242.8
8550 MANDATED COST REIMBURSEMENTS	4,550.00	0.00	3,657.00	0.00	893.00	80.4
8560 STATE LOTTERY REVENUE	33,037.00	0.00	25,933.45	0.00	7,103.55	78.5
8590 ALL OTHER STATE REVENUES	50,412.00	0.00	529,433.60	0.00	479,021.60-	1050.2
8660 INTEREST	5,000.00	0.00	15,379.64	0.00	10,379.64-	307.6
8699 ALL OTHER LOCAL REVENUES	30,021.00	316.80	3,484.80	0.00	26,536.20	11.6
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	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	1,585,690.31	144,961.80	1,939,635.63	0.00	353,945.32-	
*TOTAL Beginning balance + Revenue	2,797,963.11	1,357,234.60	3,151,908.43			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	582,915.00	51,162.67	499,180.56	91,884.51	8,150.07-	101.4
1300 CERTIFICATED SUPERV & ADM SAL	58,835.00	4,898.34	56,286.32	4,870.84	2,322.16-	103.9
2100 INSTRUCTIONAL AIDE SALARIES	19,856.00	323.00	3,512.00	323.00	16,021.00	19.3
2200 CLASSIFIED SUPPORT SALARIES	28,062.00	1,881.00	21,737.07	1,881.00	4,443.93	84.2
2400 CLERICAL/TECHNICAL/OFFICE SAL	92,781.00	8,089.75	90,997.92	8,062.75	6,279.67-	106.8
2900 OTHER CLASSIFIED SALARIES	72,370.00	16,742.25	129,398.14	10,535.25	67,563.39-	193.4
3101 STRS CERTIFICATED	183,021.76	10,303.96	99,559.23	10,005.06	73,457.47	59.9
3102 STRS CLASSIFIED	0.00	0.00	64.22-	0.00	64.22	N/A
3201 PERS CERTIFICATED	0.00	1,192.39	11,246.99	1,192.39	12,439.38-	N/A
3202 PERS CLASSIFIED	54,055.59	3,816.98	39,304.45	3,816.98	10,934.16	79.8
3301 SOCIAL SECURITY CERTIFICATED	0.00	403.00	3,785.10	403.00	4,188.10-	N/A
3302 SOCIAL SECURITY CLASSIFIED	13,210.27	1,662.49	15,185.52	1,289.73	3,264.98-	124.7

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
3311 MEDICARE - CERTIFICATED	9,305.41	794.68	7,913.59	1,437.91	46.09-	100.5
3312 MEDICARE - CLASSIFIED	3,089.50	388.81	3,551.43	301.62	763.55-	124.7
3401 HEALTH & WELFARE CERTIFICATED	212,009.40	15,759.30	140,410.71	15,759.30	55,839.39	73.7
3402 HEALTH & WELFARE CLASSIFIED	69,241.67	5,252.81	44,164.65	5,252.81	19,824.21	71.4
3501 UNEMPLOYMENT - CERTIFICATED	3,208.77	274.06	2,697.01	472.78	38.98	98.8
3502 UNEMPLOYMENT - CLASSIFIED	1,065.35	134.08	1,224.79	103.19	262.63-	124.7
3601 WORKERS COMP - CERTIFICATED	6,866.74	372.69	3,895.92	649.41	2,321.41	66.2
3602 WORKERS COMP - CLASSIFIED	2,279.85	182.36	1,782.96	139.97	356.92	84.3
4100 APPRVD TEXTBKS/CORE CURRICULA	36,723.13	1,276.14	34,459.78	4,489.97	2,226.62-	106.1
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	354.47	1,476.42	238.23	1,714.65-	N/A
4300 SUPPLIES	55,284.96	1,315.45	36,950.23	27,377.66	9,042.93-	116.4
4400 NON-CAPITALIZED EQUIP.	3,628.16	0.00	7,297.18	0.00	3,669.02-	201.1
4700 FOOD	15,000.00	1,214.38	4,659.74	5,374.33	4,965.93	66.9
5200 TRAVEL & CONFERENCE	19,859.00	540.32	27,695.96	7,071.03	14,907.99-	175.1
5300 DUES & MEMBERSHIPS	17,308.13	0.00	7,069.00	0.00	10,239.13	40.8
5400 INSURANCE	32,000.00	0.00	39,271.00	0.00	7,271.00-	122.7
5500 OPERATION & HOUSEKEEPING SERV	22,000.00	1,098.09	11,412.62	9,448.62	1,138.76	94.8
5510 HEATING BUTANE, OIL	2,000.00	0.00	3,244.37	1,935.63	3,180.00-	259.0
5520 ELECTRICITY	19,322.00	585.41	12,105.66	11,587.83	4,371.49-	122.6
5530 WATER/OR SEWAGE	3,500.00	192.97	2,463.85	2,521.90	1,485.75-	142.5
5550 DISPOSAL/GARBAGE REMOVAL	2,000.00	36.75	214.50	485.50	1,300.00	35.0
5600 RENTALS, LEASES & REPAIRS,N.C.	24,323.00	550.23	8,629.95	14,258.56	1,434.49	94.1
5612 NORTH UNITED RENT/LEASE BLDG	143,472.00	4,800.00	148,272.00	0.00	4,800.00-	103.3
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES L/CONSULTG SVCS/OP EXP	689,018.18	1,359.90	356,866.85	149,794.81	182,356.52	73.5
5801 LEGAL FEES	9,400.00	0.00	726.98	11,446.02	2,773.00-	129.5
5830 AUDIT FEES	16,900.00	0.00	10,150.00	7,980.00	1,230.00-	107.3
5864 CO-OP / SCOE	4,500.00	0.00	2,250.00	2,250.00	0.00	100.0
5899 UNAPPROPRIATED REVENUE	288,939.22	0.00	0.00	0.00	288,939.22	0.0
5912 COMMUN - INTERNET SVCS/LINES	14,797.00	0.00	1,500.00	0.00	13,297.00	10.1
5922 COMMUNICATION - TELEPHONE SVCS	13,530.00	406.35	4,850.35	10,304.13	1,624.48-	112.0
5930 COMMUNICATION - POSTAGE/METER	600.00	0.00	208.99	391.01	0.00	100.0
6170 LAND IMPROVEMENTS - DEPRECIABL	10,000.00	0.00	0.00	0.00	10,000.00	0.0
6400 EQUIPMENT	18,000.00	0.00	0.00	0.00	18,000.00	0.0
7142 OTH TUIT,EXC CST PMT TO COE	12,185.00	0.00	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	2,891,463.09	137,365.08	1,893,396.80	425,336.73	572,729.56	
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	93,499.98-	1,219,869.52	1,258,511.63			**

AP CLEARING (994)

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	922,295.34-	187,027.14-	1,046,872.02-	0.00	1,969,167.36-	
9620 DUE TO OTHER AGENCIES	922,295.34	187,027.14	1,046,872.02	0.00	1,969,167.36	
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 6.
REPORTS

Subject:

6.3 Director's Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 6.
REPORTS

Subject:

6.4 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: Rebekah Davis

Humboldt Regional Director Board Report 6-28-23

What's happening Schoolwide?

- A. Our high school prom was such a great success! There were about 50 NU-HCS students and 10 students from other schools. The DJ was superb, and the students danced the night away.



- B. We celebrated Teacher Appreciation Week with luncheons at each center from the Admin Team!
- C. Ms. Debbi hosted our first Chess Tournament at the CRC. It was such a blast and many family members came to watch in the packed classroom.



D. Our Spring Craft Event was another great venture for our students. The highlight was the choir performance!



- E. Our 8th and high school graduation ceremonies were nice. Many families joined us. The student performances were great! The high school guest speaker connected well with the students.



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

- A. CLC had their first ever lunch on the lawn. It was a great time of community building when parents were able to come and have lunch with their students. It was a smashing success, and we are looking forward to our next one.



B. CLC's Parent Group hosted a Swim Party. It was very well attended with over 40 swimmers.



C. BLC's 3rd - 6th grade classes attended the Eureka Symphony in April. The students really enjoyed the performance and the lessons that led up to actually going to the event. We are grateful for the opportunity to introduce this age to the wonderful world of Classical music.



D. After the symphony, BLC joined a lot of other schools and had lunch in the park. They enjoyed a walk to the duck pond and playing in the trees.



E. Our long jumpers placed well at the 5-8th grade meet at CR.



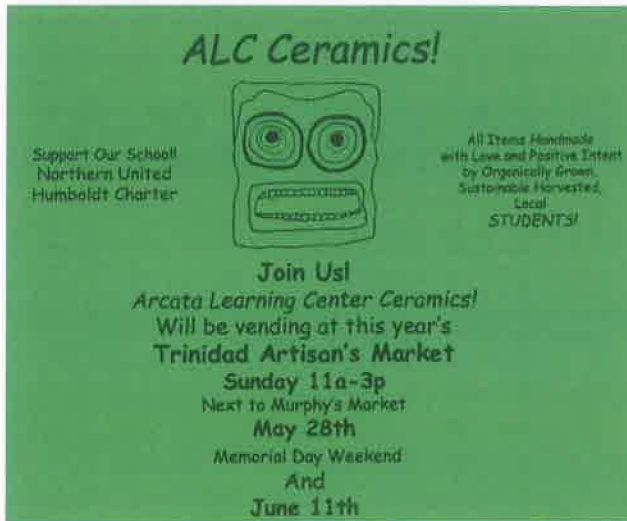
F. CLC's Parent Group hosted Bingo and an Ice Cream Social. It was a success!



G. Track and Field Championships in McKinleyville



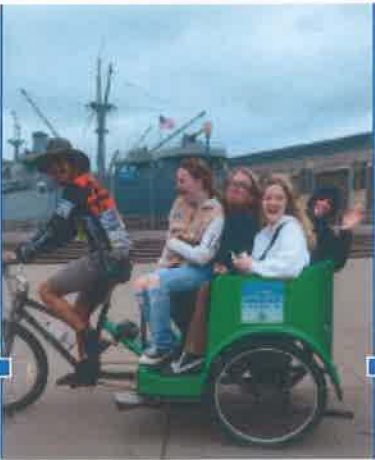
H. ALC's Ceramics class had a sales table at the Trinidad Artisans' Market on Memorial Day Weekend and on June 11th!



I. ELC took a field trip to hike Strawberry Walk after 2 students said that it was their top 10 bucket list thing to do. ✓



J. CLC's 7/8th Graders went to the San Francisco area for their AVID trip.



K. ELC students received their certificates for completing the basket project with HCOE.



L. CLC went on a picnic and skated at Blue Lake Roller Rink to celebrate the end-of-the-school-year!



M. CLC's Parent Group hosted an end-of-the-year dance.



N. Cathie Shermer took her students to the Clarke Museum and Fort Humboldt.



O. ELC went to the Redding Water Park with the grant money they were given from Humboldt Sponsors.



P. CLC had an awards ceremony and Kindergarten graduation. Each class had a small performance. Afterwards, the 8th graders had a reception in their honor where each graduate decorated a table with mementos from their life.



Q. ELC's Culinary Class raised \$400 on their Lasagna-to-Go Fundraiser.

R. Coach Lyndon and AD Cathie Shermer had a high school basketball awards celebration at Ultimate Yogurt.



S. Trevor Kerr at CLC took his class camping at Grizzly Creek.



Agenda Item 6.
REPORTS

Subject:

6.5 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: Kirk Miller

NU-SCS Board Report June 2023

Yreka Learning Center
Kate O'Brien-Mann



The CTE sustainable AG class had a great field trip to the Siskiyou fairgrounds to visit the SisQ Bee Club's hives! Everyone got a suit, so we could get up close and personal!

We've also been working hard in our community garden plot. We just sowed popcorn, dried beans and winter squash, so we'll have some things to harvest come September!

The 4th-6th grade class and I went to the Siskiyou Museum, where we found gold mining artifacts that matched up with the book we've been reading, *By the Great Horned Spoon*.

Mt Shasta Learning Center

Greta de la Pedraja

At Pine Grove, we had an end of the year field day that included students from Alder Street as well. We had three legged sack races, a water brigade competition using solo cups, and a fun bubble tub. It was a

wonderful way to celebrate the new year, and also was an opportunity to have some nice outdoor time at our soon to be former learning center location.





Graduation

The Siskiyou graduation was a very nice ceremony. We had eight graduates participating, but we had 15 graduates. The guest speaker let me know she was sick in the morning, so it ended up being a good lesson on resilience!



Agenda Item 6.
REPORTS

Subject:
6.6 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 7.
NEXT BOARD MEETING

Subject:
7.1 Possible Agenda Items:

Action Requested:
None

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

Fiscal Implications:
None

Contact Person/s:
Shari Lovett, Rosemary Kunkler

Agenda Item 7.
NEXT BOARD MEETING

Subject:

7.2 Next Board Meeting Date: June 29th

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

8. ADJOURNMENT

8.1 Adjourn