

**NUCS Board Meeting 3/7/2024 4:00pm**

**Agenda Item 1.**

**CALL TO ORDER/AGENDA**

**Subject:**

1.1 Pledge of Allegiance

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

**Action Requested:**

1.1 None

1.2 Approval

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

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

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

**Fiscal Implications:**

None

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

**Agenda Item 2.**

**PRESENTATIONS**

**Subject:**

2.1 Student Presentation - Cutten Learning Center (CLC)

**Action Requested:**

None

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

Timothy Terkelsen, a student at CLC will present his class project.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett

**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

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

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

Warrants: NU-Humboldt Charter School - \$89,306.78

Payroll: NU-Humboldt Charter School - \$281,460.94

**Contact Person/s:** Shari Lovett, Kelley Withers



## Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000230007	02/01/2024	AMAZON CAPITAL SERVICES	62-4310	General supplies - ELC	67.37	
				Science & math supplies	147.06	
				Supplies	96.18	
				Supplies - PO24-00234 & PO24-00235	168.60	
			62-4396	Supplies - meal service	52.72	
				Utensils for meals	76.15	
			62-4710	Meals for students	269.20	877.28
3000230008	02/01/2024	Boldway, Denise	62-4310	Flowers	120.00	
				Flowers / hard goods	260.00	380.00
3000230009	02/01/2024	Daena L Velasco Acosta	62-5800	Yard work 01/29/2024	50.00	
				Yard work 12/31/2023	50.00	100.00
3000230010	02/01/2024	Dharmarts	62-5800	Jan: Tang Soo Do - Z.Prescott		100.00
3000230011	02/01/2024	Harmon, Christopher S	62-5800	Contracted Services		110.00
3000230012	02/01/2024	KGK RENTALS LLC	62-5450	Insurance - KGK (Feb)		116.91
3000230013	02/01/2024	MCGRAW HILL LLC	62-4110	Educational curriculum		57.47
3000230014	02/01/2024	NORTH COAST JOURNAL	62-5831	Advertisement		481.00
3000230015	02/01/2024	P G & E	62-5520	Feb statement	682.64	
				Feb statement - ALC	332.80	1,015.44
3000230016	02/01/2024	SIMMONS, LORENZA	62-5800	Piano Lessons - B. Freitas, L. Freitas, R. Freitas	80.00	
				Piano Lessons - M. Hess, E.J.Hess	120.00	200.00
3000230017	02/01/2024	STAPLES ADVANTAGE	62-4310	General supplies	9.46	
			62-4374	General supplies	51.65	
			62-4396	General supplies	61.51	122.62
3000230803	02/08/2024	BEGINNINGS INC	62-4351	BLC Utilities	501.19	
			62-4374	BLC Utilities	149.60	
			62-5510	BLC Utilities	81.06	
			62-5520	BLC Utilities	590.29	
			62-5560	BLC Utilities	28.13	
			62-5623	BLC Utilities	1,183.82	
			62-5637	BLC Utilities	91.19	
			62-5800	BLC Utilities	732.75	
				Breakfast/Lunch - BLC (Jan 2024)	3,810.25	
			62-5909	BLC Utilities	120.48	
			62-5922	BLC Utilities	460.00	
			62-5950	BLC Utilities	44.00	7,792.76
3000230804	02/08/2024	Casey Javier Mansfield	62-5800	Tennis class - ORBE		100.00
3000230805	02/08/2024	CITY OF ARCATA	62-5520	Water - ALC (Apt A)	86.43	

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 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000230805	02/08/2024	CITY OF ARCATA	62-5530	Water - ALC	93.69	180.12
3000230806	02/08/2024	DOMINICK, JENNIFER	62-5800	Piano Lessons - L.Coppini	120.00	
				Piano Lessons - R.Bornman	175.00	295.00
3000230807	02/08/2024	Fire Monkey Catering Services	62-5800	School Meal Program - Jan 2024		2,227.50
3000230808	02/08/2024	KOROBİ STABLES	62-5800	Horse riding lessons - J.Hausle & A.Hausle		700.00
3000230809	02/08/2024	Merrill, Brandon	62-5201	JAN 2024 MILEAGE		78.05
3000230810	02/08/2024	NORTH COAST JOURNAL	62-5831	Advertisement - Feb 2024		481.00
3000230811	02/08/2024	RAINBOW RESOURCE CENTER	62-4110	Books for J.Chestnut		25.20
3000230812	02/08/2024	RECOLOGY HUMBOLDT COUNTY	62-5560	Jan 2024 statement		260.31
3000230813	02/08/2024	Rosie Bosco	62-5800	Piano Lessons - Z.Prescott		150.00
3000230814	02/08/2024	SHRED AWARE	62-5560	Pick up & Shred - Jan 2024		191.81
3000230815	02/08/2024	Trinity Ballet Academy	62-5800	Ballet - A.Fosnaugh	270.00	
				Ballet - H.Whitener	500.00	
				Ballet - S.Fosnaugh	130.00	900.00
3000230816	02/08/2024	UBEO West, LLC	62-5637	Printing Contract - Feb 2024		948.39
3000230817	02/08/2024	Walkner, Laura S	62-5201	JAN 2024 MILEAGE		144.72
3000231630	02/15/2024	AMAZON CAPITAL SERVICES	62-4310	Office supplies	46.34	
			62-4377	Blinds - ELC	784.96	831.30
3000231631	02/15/2024	BRANT ELECTRIC	62-5800	Electrician work (CRC)		333.64
3000231632	02/15/2024	Casey Javier Mansfield	62-5800	1.5 hour tennis class - ORBE		100.00
3000231633	02/15/2024	CDW GOVERNMENT	62-4310	Acad Google Chrome Edu Lic	160.00	
				Acad Google Chrome Edu Lic - BLC	384.00	
				Chromebooks for BLC	2,864.68	
				Samsung 870 EVO	275.60	3,684.28
3000231634	02/15/2024	CREATIVE MATHEMATICS	62-5207	Workshop: C.Shermer / L.Walkner		318.00
3000231635	02/15/2024	H.C.S.D.	62-5530	Water - Feb Statement (ELC)		176.72
3000231636	02/15/2024	Harmon, Christopher S	62-4310	Materials & Supplies - ORBE	12.09	
			62-5800	Boxing Lesson	100.00	112.09
3000231637	02/15/2024	HUMBOLDT MOVING & STORAGE INC	62-5800	Record storage - Feb statement		85.70
3000231638	02/15/2024	Lovett, Shari A	62-5201	FEB 2024 MILEAGE		97.42
3000231639	02/15/2024	NORTH COAST JOURNAL	62-5831	Advertisement - Feb 2024		481.00
3000231640	02/15/2024	PARSEC EDUCATION INC	62-5800	Parsec premium		14,025.00
3000231641	02/15/2024	PITNEY BOWES BANK INC RESERVE ACCOUNT	62-5623	Meter rental: 02/16/24 - 05/15/24		113.11
3000231642	02/15/2024	RAINBOW RESOURCE CENTER	62-4110	Audiobooks - Biesecker / Freitas students		128.62
3000231643	02/15/2024	Shermer, Catherine M	62-5800	Paying NCAL Referees for league "home" games		160.00
3000231644	02/15/2024	STAPLES ADVANTAGE	62-4310	Supplies - emergency buckets (ELC)		415.25

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 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000231645	02/15/2024	VALLEY PACIFIC PETROLEUM SERV	62-4364	Gas - Jan statement		765.07
3000231963	02/22/2024	AMBROSINI, DENNIS	62-5612	MAR 2024 RENT		2,000.00
3000231964	02/22/2024	BEGINNINGS INC	62-5612	MAR 2024 RENT		1,000.00
3000231965	02/22/2024	CAMPTON PLAZA	62-5612	MAR 2024 RENT		5,625.00
3000231966	02/22/2024	CliftonLarsonAllen LLP	62-5822	Progress billing audit year end June 30, 2023		7,310.10
3000231967	02/22/2024	CUTTEN COMMUNITY CHURCH	62-5612	MAR 2024 RENT		5,000.00
3000231968	02/22/2024	CUTTEN COMMUNITY CHURCH	62-5520	March 2024 Utilities - CLC	958.81	
			62-5530	March 2024 Utilities - CLC	389.36	
			62-5560	March 2024 Utilities - CLC	821.68	2,169.85
3000231969	02/22/2024	DAGGETT, PETER JAY	62-5612	MAR 2024 RENT		3,800.00
3000231970	02/22/2024	GREAT AMERICA FINANCIAL SERV	62-5623	Feb 2024 statement		816.25
3000231971	02/22/2024	Jones, Althea M	62-5201	JAN 2024 MILEAGE	68.47	
			62-5209	Parking / Ground Transport & Accomodations	133.94	
			62-5210	Parking / Ground Transport & Accomodations	139.15	341.56
3000231972	02/22/2024	KGK RENTALS LLC	62-5612	MAR 2024 RENT		5,544.36
3000231973	02/22/2024	NAVIGATE 360	62-5800	E-learning support & maintenance		2,063.61
3000231974	02/22/2024	P G & E	62-5520	Jan Statement - ELC		651.19
3000231975	02/22/2024	PITNEY BOWES BANK INC PURCHASE POWER	62-5950	Purchase power - Feb 2024		54.21
3000231976	02/22/2024	PITNEY BOWES BANK INC RESERVE ACCOUNT	62-4310	Red ink cartridge		98.36
3000231977	02/22/2024	ROTO-ROOTER	62-5800	Commercial plumbing - CLC	1,150.00	
				Plumbing services - CLC	399.00	1,549.00
3000231978	02/22/2024	STAPLES ADVANTAGE	62-4310	Freitas Family & science supplies	138.80	
				Science fair supplies	207.07	345.87
3000231979	02/22/2024	Sylvia, Jennah L	62-5201	JAN 2024 MILEAGE		631.14
3000232137	02/26/2024	CITI CARDS	62-5209	Feb 2024 statement	1,219.17	
			62-5881	Feb 2024 statement	15.55	1,234.72
3000232138	02/26/2024	EUREKA CITY SCHOOLS BUSINESS AND FISCAL SERVICES	62-5800	Meals for ELC & CLC		7,239.30
3000232139	02/26/2024	REPUBLIC INDEMNITY	62-9542	Feb 2024 statement		1,969.48
Total Number of Checks					62	89,306.78

## Fund Summary

Fund	Description	Check Count	Expensed Amount
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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 02/01/2024 through 02/29/2024

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

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	62	89,306.78
	Total Number of Checks	62	89,306.78
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		89,306.78

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 02/29/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	281,460.94	
<b>TOTAL</b>	<b>281,460.94</b>	

EARNINGS by Group	Income	Adjustments
Base Pay	257,782.23	
Docks	693.00-	
Extra Duty	7,282.58	
Overtime	26.63	
Stipends	17,062.50	
<b>TOTAL</b>	<b>281,460.94</b>	

EARNINGS	Person	Type	Female Employees
Certificated	33	189,622.04	24 144,749.54
Classified	33	91,838.90	27 73,564.67
<b>TOTAL</b>	<b>66</b>	<b>281,460.94</b>	<b>51 218,314.21</b>

## Vendor Summary for Pay Date 02/29/2024

Vendor Checks  
Vendor Liabilities

## BALANCING DATA

Gross Earnings	281,460.94	209,171.09	Net Pay
District Liability	140,427.36	72,289.85	Deductions
		140,427.36	Contributions
	<b>421,888.30</b>	<b>421,888.30</b>	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	16,836.96		16,836.96	256,287.26
State Withholding	6,278.95		6,278.95	256,287.26
Social Security	6,235.27	6,235.27	12,470.54	100,569.11
Medicare	4,071.73	4,071.73	8,143.46	280,804.84
SUI		140.45	140.45	280,804.84
Workers' Comp		2,049.91	2,049.91	280,804.84
<b>SUBTOTAL</b>	<b>33,422.91</b>	<b>12,497.36</b>	<b>45,920.27</b>	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	2,266.04	8,636.75	10,902.79	32,371.60
PERS / 62	4,258.17	14,201.05	18,459.22	53,227.26
STRS / 60	9,461.80	17,631.18	27,092.98	92,309.78
STRS / 62	8,231.57	15,406.34	23,637.91	80,661.42
Tax Sheltered Annuit	300.00		300.00	
Supplemental Insuran	656.10		656.10	
<b>SUBTOTAL</b>	<b>25,173.68</b>	<b>55,875.32</b>	<b>81,049.00</b>	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	1,872.75	72,054.68	73,927.43	
Supplemental Insuran	375.59		375.59	
Summer Savings	11,444.92		11,444.92	68,669.42
<b>SUBTOTAL</b>	<b>13,693.26</b>	<b>72,054.68</b>	<b>85,747.94</b>	
<b>TOTALS</b>	<b>72,289.85</b>	<b>140,427.36</b>	<b>212,717.21</b>	

## Cancel/Reissue for Process Date 02/29/2024

Reissued  
Cancel Checks  
Void ACH

## NET

Direct Deposits	180,439.83	51
Checks	28,731.26	15
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
<b>TOTAL</b>	<b>209,171.09</b>	<b>66</b>



Selection Grouped by Org, Filtered by (Org = 75, Starting Pay Date = 2/1/2024, Ending Pay Date = 2/29/2024)

ERP for California

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**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

3.2 Consideration of Approval of Warrants & Payroll for NU-Siskiyou Charter School (0222, 0223)

**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 - \$38,615.99

Payroll: NU-Siskiyou Charter School - \$78,618.69

**Contact Person/s:** Shari Lovett, Kelley Withers

# SISKIYOU COUNTY OFFICE OF EDUCATION

## REQUEST FOR WARRANT PROCESSING

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0222

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 0222	13894.26	
	Batch Total		

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

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

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

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

Trustee \_\_\_\_\_

District Superintendent/Administrator: Kelley Withers Date: 02/02/24

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

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*For Siskiyou County Office of Education Use Only*

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

043 NORTHERN UNITED SISKIYOU  
2324 NUSCS BATCH 0222

J23611

ACCOUNTS PAYABLE PRELIST

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0

Batch status: A All

From batch: 0222

To batch: 0222

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y



043 NORTHERN UNITED SISKIYOU  
2324 NUSCS BATCH 0222

J23611

ACCOUNTS PAYABLE PRELIST  
BATCH: 0222 2324 NUSCS BATCH 0222  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 02/02/24 08:54 PAGE  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	
000151/00	ALSCO PO BOX 1280 MEDFORD, OR 97501							
PO-000004	01/24/2024	INVOICE LMED2283913	1	62-3213-0-5500-0000-8100-000-00000	NN P	36.02	36.02	
				OPERATION & HOUSEKEEPING SERV				
		TOTAL PAYMENT AMOUNT		36.02 *			36.02	
000074/00	AMERICAN FAMILY LIFE INSURANCE ATTN: PAYROLL DEDUCTIONS 1932 WYNNTON COLUMBUS, GA 31999							
PO-000003	01/29/2024	INVOICE #745700	1	62-0000-0-9514-0000-0000-000-00000	NN P	584.44	584.44	
				H & W	PASS THROUGH			
		TOTAL PAYMENT AMOUNT		584.44 *			584.44	
000004/00	CAL-ORE COMMUNICATIONS PO BOX 847 DORRIS, CA 96023-0847							
PO-000012	02/01/2024	ACCOUNT 0324005379	1	62-0000-0-5922-1110-1000-000-00000	NN P	175.28	175.28	
				COMMUNICATION - TELEPHONE SVCS				
		TOTAL PAYMENT AMOUNT		175.28 *			175.28	
000307/00	CINTAS CORP PO BOX 650838 DALLAS, TX 75265-0838							
PO-000096	01/25/2024	INVOICE 4181304625	1	62-0000-0-4300-0000-8100-000-00000	NN P	38.84	38.84	
				SUPPLIES				
PO-000096	01/25/2024	INVOICE 4181304653	1	62-0000-0-4300-0000-8100-000-00000	NN P	59.29	59.29	
				SUPPLIES				
PO-000096	01/25/2024	INVOICE 4181304611	1	62-0000-0-4300-0000-8100-000-00000	NN P	82.34	82.34	
				SUPPLIES				
PO-000096	12/29/2023	INVOICE #4178516993	1	62-0000-0-4300-0000-8100-000-00000	NN P	82.34	82.34	
				SUPPLIES				
PO-000096	12/29/2023	INVOICE #4178517092	1	62-0000-0-4300-0000-8100-000-00000	NN P	54.73	54.73	
				SUPPLIES				
PO-000096	12/29/2023	INVOICE #4178516950	1	62-0000-0-4300-0000-8100-000-00000	NN P	59.29	59.29	
				SUPPLIES				
PO-000096	12/29/2023	INVOICE #4178517051	1	62-0000-0-4300-0000-8100-000-00000	NN P	38.84	38.84	
				SUPPLIES				
PO-000096	01/25/2024	INVOICE #4181304687	1	62-0000-0-4300-0000-8100-000-00000	NN P	54.73	54.73	
				SUPPLIES				

043 NORTHERN UNITED SISKIYOU  
2324 NUSCS BATCH 0222

J23611

ACCOUNTS PAYABLE PRELIST  
BATCH: 0222 2324 NUSCS BATCH 0222  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 02/02/24 08:54 PAGE  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	
000307 (CONTINUED)								
PO-000096	02/01/2024	INVOICE #4182002054	1	62-0000-0-4300-0000-8100-000-00000	NN P	61.52	61.52	
				SUPPLIES				
PO-000096	02/01/2024	INVOICE #4182002017	1	62-0000-0-4300-0000-8100-000-00000	NN P	45.63	45.63	
				SUPPLIES				
TOTAL PAYMENT AMOUNT						577.55 *	577.55	
000022/00 CITY OF YREKA								
PO BOX 1005								
YREKA, CA 96097								
PO-000006	01/23/2024	ACCOUNT 012142-001	1	62-0000-0-5530-0000-8100-000-00000	NN P	189.68	189.68	
				WATER&/OR SEWAGE				
TOTAL PAYMENT AMOUNT						189.68 *	189.68	
000267/00 COURTNEY'S LIFE COACHING								
741 DAVIS PLACE ROAD								
MT SHASTA, CA 960667								
PO-000140	01/29/2024	INVOICE # 2552	1	62-0000-0-5800-1110-1000-000-20008	NY P	720.00	720.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
TOTAL PAYMENT AMOUNT						720.00 *	720.00	
000159/00 DONNIE ALLEN								
1715 LICHENS ROAD								
MONTAGUE, CA 96064								
PV-240046	02/01/2024	REIMBURSEMENT (MACBOOK)		62-6388-0-0000-1110-2460-000-00000	NN		4,572.25	
				ERROR				
TOTAL PAYMENT AMOUNT						4,572.25 *	4,572.25	
000230/00 KENNYS LOCK SHOP								
3035 EAST STATE HWY 3								
MONTAGUE, CA 96064								
PO-000144	01/26/2024	INVOICE 1147 MT.SHASTA	1	62-0000-0-5800-0000-8100-000-00000	NY F	5,534.99	4,232.78	
				PROFES'L/CONSULTG SVCS/OP EXP				
TOTAL PAYMENT AMOUNT						4,232.78 *	4,232.78	

043 NORTHERN UNITED SISKIYOU  
2324 NUSCS BATCH 0222

J23611

ACCOUNTS PAYABLE PRELIST  
BATCH: 0222 2324 NUSCS BATCH 0222  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 02/02/24 08:54 PAGE  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	

000053/00 LOVETT, SHARI  
2311 FICKLE HILL RD  
ARCATA, CA 95521

PV-240045	02/01/2024	MILEAGE -SHARI LOVETT	62-0000-0-5200-0000-7200-000-20002	NN		320.26	
			TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT	320.26 *			320.26	

000013/00 PACIFIC POWER  
PO BOX 26000  
PORTLAND, OR 97256-0001

PO-000018	01/08/2024	ACCT#64034125 MT.SHASTA	1 62-0000-0-5520-0000-8100-000-00000	NN P		32.05	32.05
			ELECTRICITY				
		TOTAL PAYMENT AMOUNT	32.05 *			32.05	

000014/00 SHASTA VALLEY PEST CONTROL 822402374  
467 SOUTH 7TH ST  
MONTAGUE, CA 96064

PO-000024	01/26/2024	INVOICE 1/26/24-4 MT.SHASTA	1 62-0000-0-5800-0000-8100-000-00000	NY P		40.00	40.00
			PROFES'L/CONSULTG SVCS/OP EXP				
PO-000024	01/26/2024	INVOICE 1/26/24-10 B-505	1 62-0000-0-5800-0000-8100-000-00000	NY P		40.00	40.00
			PROFES'L/CONSULTG SVCS/OP EXP				
PO-000024	01/26/2024	INVOICE 1/26/24 B-423	1 62-0000-0-5800-0000-8100-000-00000	NY P		40.00	40.00
			PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT	120.00 *			120.00	

000005/00 SISKIYOU TELEPHONE COMPANY  
PO BOX 157  
ETNA, CA 96027-0157

PO-000029	02/01/2024	ACCT#4000	1 62-0000-0-5922-1110-1000-000-00000	NN P		49.95	49.95
			COMMUNICATION - TELEPHONE SVCS				
		TOTAL PAYMENT AMOUNT	49.95 *			49.95	

043 NORTHERN UNITED SISKIYOU - J23611  
2324 NUSCS BATCH 0222

ACCOUNTS PAYABLE PRELIST  
BATCH: 0222 2324 NUSCS BATCH 0222  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount

000321/00 THERAPY TRAVELERS LLC  
EPIC SPECIAL EDUCATION STAFFIN  
P.O. BOX 840053  
LOS ANGELES, CA 90084

PO-000203	01/20/2024	INVOICE INV95760	1	62-6500-0-5100-5770-1120-000-00000	NN P		1,900.00	1,900.00
						SUBAGREEMENTS FOR SERVICES		
TOTAL PAYMENT AMOUNT						1,900.00 *		1,900.00

000311/00 WENDY JAMES 571813949  
DBA SHASTA STUDIOS/MSCT  
PO BOX 714  
MT SHASTA, CA 96067

PO-000126	02/01/2024	INVOICE #NUCS0124	1	62-6331-0-5800-1110-1000-000-00000	NY P		275.00	275.00
						PROFES'L/CONSULTG SVCS/OP EXP		
TOTAL PAYMENT AMOUNT						275.00 *		275.00

000016/00 YREKA TRANSFER LLC  
303 YAMA STREET  
YREKA, CA 96097

PO-000031	01/19/2024	INVOICE #INV15160	1	62-0000-0-5550-0000-8100-000-00000	NN P		109.00	109.00
						DISPOSAL/GARBAGE REMOVAL		
TOTAL PAYMENT AMOUNT						109.00 *		109.00

TOTAL FUND	PAYMENT	13,894.26 **		13,894.26
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TOTAL BATCH PAYMENT		13,894.26 ***	0.00	13,894.26
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TOTAL DISTRICT PAYMENT		13,894.26 ****	0.00	13,894.26
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TOTAL FOR ALL DISTRICTS:		13,894.26 ****	0.00	13,894.26
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Number of checks to be printed: 15, not counting voids due to stub overflows.

13,894.26

# SISKIYOU COUNTY OFFICE OF EDUCATION

## REQUEST FOR WARRANT PROCESSING

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0223

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 0223	24721.73	
	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: Kelley Withers Date: 2/22/24  
 Board Approval Date: \_\_\_\_\_ Mail: \_\_\_\_\_ Hold: \_\_\_\_\_

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*For Siskiyou County Office of Education Use Only*

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

043 NORTHERN UNITED SISKIYOU  
23-24 NUSCS PRELIST BATCH 0223

J25988

ACCOUNTS PAYABLE PRELIST

APY500

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0

Batch status: A All

From batch: 0223

To batch: 0223

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU  
23-24 NUSCS PRELIST BATCH 0223

J25988

ACCOUNTS PAYABLE PRELIST  
BATCH: 0223 2324NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 02/21/24 14:13 PAGE  
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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	

000151/00	ALSCO							
	PO BOX 1280							
	MEDFORD, OR 97501							
PO-000004	02/06/2024	INVOICE #LMED2287200 \$41.45	1	62-3213-0-5500-0000-8100-000-00000	NN P	41.45	41.45	
				OPERATION & HOUSEKEEPING SERV				
PO-000004	01/31/2024	INVOICE#LMED2286287 \$36.02	1	62-3213-0-5500-0000-8100-000-00000	NN P	36.02	36.02	
				OPERATION & HOUSEKEEPING SERV				
PO-000004	12/08/2023	INVOICE#LEMD2267811 \$41.13	1	62-3213-0-5500-0000-8100-000-00000	NN P	41.13	41.13	
				OPERATION & HOUSEKEEPING SERV				
PO-000004	02/07/2024	INVOICE #LMED2288745	1	62-3213-0-5500-0000-8100-000-00000	NN P	36.02	36.02	
				OPERATION & HOUSEKEEPING SERV				
PO-000004	02/13/2024	INVOICE # LMED2289640	1	62-3213-0-5500-0000-8100-000-00000	NN P	42.55	42.55	
				OPERATION & HOUSEKEEPING SERV				
		TOTAL PAYMENT AMOUNT		197.17 *			197.17	

000244/00	AMAZON CAPITAL SERVICES	000000000						
	PO BOX 035184							
	SEATTLE, WA 98124							
PO-000194	01/11/2024	INVOICE #1MQTT-YHNV-MYC1	1	62-6300-0-4100-1110-1000-000-00000	NN F	181.24	150.45	
				APPRVD TEXTBKS/CORE CURRICULA				
PO-000206	01/29/2024	INVOICE# 1KWV-3XYH-1D6Y	1	62-1100-0-4100-1110-1000-000-20006	NN F	404.00	355.31	
				APPRVD TEXTBKS/CORE CURRICULA				
PO-000207	01/30/2024	INVOICE# 113D-FWC6-6CTF	1	62-0000-0-4300-1110-1000-000-00000	NN F	276.30	229.90	
				SUPPLIES				
PO-000210	02/21/2024	INVOICE #116Q-9L7G-RHCX	1	62-0000-0-4300-1110-1000-000-00000	NN F	54.58	54.58	
				SUPPLIES				
PO-000211	02/02/2024	INVOICE #116Q-9L7G-RHCX	1	62-0000-0-4300-1110-1000-000-00000	NN F	422.90	337.79	
				SUPPLIES				
PO-000214	02/07/2024	INVOICE#1R17-WMFY-RCKC	1	62-0000-0-4300-0000-2700-000-00000	NN F	158.30	131.71	
				SUPPLIES				
PO-000215	02/07/2024	INVOICE #1J4F-T3XF-PYLQ	1	62-0000-0-4300-0000-2700-000-00000	NN F	165.96	165.96	
				SUPPLIES				
		TOTAL PAYMENT AMOUNT		1,425.70 *			1,425.70	

000074/00	AMERICAN FAMILY LIFE INSURANCE							
	ATTN: PAYROLL DEDUCTIONS							
	1932 WYNNTON							
	COLUMBUS, GA 31999							
PO-000003	02/15/2024	INVOICE #745700	1	62-0000-0-9514-0000-0000-000-00000	NN P	584.44	584.44	
				H & W	PASS THROUGH			
		TOTAL PAYMENT AMOUNT		584.44 *			584.44	

043 NORTHERN UNITED SISKIYOU  
23-24 NUSCS PRELIST BATCH 0223

J25988

ACCOUNTS PAYABLE PRELIST  
BATCH: 0223 2324NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount
000152/00	BAY ALARM COMPANY PO BOX 51041 LOS ANGELES, CA 90051-5337	000000000						
PO-000005	02/02/2024	INVOICE #21185069 ACCT 966966	1	62-0000-0-5500-0000-8100-000-00000	NN P		195.00	195.00
		OPERATION & HOUSEKEEPING SERV						
PO-000005	02/01/2024	INVOICE#2169467 ACCT 967166	1	62-0000-0-5500-0000-8100-000-00000	NN P		195.00	195.00
		OPERATION & HOUSEKEEPING SERV						
		TOTAL PAYMENT AMOUNT		390.00 *				390.00
000307/00	CINTAS CORP PO BOX 650838 DALLAS, TX 75265-0838							
PO-000096	02/01/2024	INVOICE #4182001944	1	62-0000-0-4300-0000-8100-000-00000	NN P		88.95	88.95
		SUPPLIES						
PO-000096	02/01/2024	INVOICE#4182001888	1	62-0000-0-4300-0000-8100-000-00000	NN P		62.67	62.67
		SUPPLIES						
PO-000096	02/08/2024	INVOICE #4182743650	1	62-0000-0-4300-0000-8100-000-00000	NN P		45.63	45.63
		SUPPLIES						
PO-000096	02/08/2024	INVOICE #4182743658	1	62-0000-0-4300-0000-8100-000-00000	NN P		61.52	61.52
		SUPPLIES						
PO-000096	02/08/2024	INVOICE #4182743633	1	62-0000-0-4300-0000-8100-000-00000	NN P		85.73	85.73
		SUPPLIES						
PO-000096	02/08/2024	INVOICE #4182743578	1	62-0000-0-4300-0000-8100-000-00000	NN P		62.67	62.67
		SUPPLIES						
PO-000096	02/15/2024	INVOICE #4183441597	1	62-0000-0-4300-0000-8100-000-00000	NN P		78.06	78.06
		SUPPLIES						
PO-000096	02/15/2024	INVOICE #4183441596	1	62-0000-0-4300-0000-8100-000-00000	NN P		102.01	102.01
		SUPPLIES						
PO-000096	02/15/2024	INVOICE #4183441680	1	62-0000-0-4300-0000-8100-000-00000	NN P		145.45	145.45
		SUPPLIES						
PO-000096	02/15/2024	INVOICE #4183441659	1	62-0000-0-4300-0000-8100-000-00000	NN P		129.05	129.05
		SUPPLIES						
		TOTAL PAYMENT AMOUNT		861.74 *				861.74
000031/00	HOLIDAY INN EXPRESS 707 MONTAGUE ROAD YREKA, CA 96097							
PO-000216	02/21/2024	MARCH ROOM RESERVATIONS	1	62-0000-0-5200-0000-7200-000-20002	NN F		3,264.49	840.28
		TRAVEL & CONFERENCE						
		TOTAL PAYMENT AMOUNT		840.28 *				840.28



043 NORTHERN UNITED SISKIYOU  
23-24 NUSCS PRELIST BATCH 0223

J25988

ACCOUNTS PAYABLE PRELIST  
BATCH: 0223 2324NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 02/21/24 14:13 PAGE

3

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount

000071/00	HUE & CRY INC	000000000						
	PO BOX 548							
	ANDERSON, CA 96007							

PO-000011	02/07/2024	INVOICE # 853250	1	62-0000-0-5500-0000-8100-000-00000	NN P		201.70	201.70
				OPERATION & HOUSEKEEPING SERV				
		TOTAL PAYMENT AMOUNT		201.70 *				201.70

000294/00	HUNTER COMMUNICATION & TECH	000000000						
	PO BOX 24644							
	SEATTLE, WA 98124-0644							

PO-000010	02/18/2024	INVOICE #540532	1	62-0000-0-5922-1110-1000-000-00000	NN P		222.45	222.45
				COMMUNICATION - TELEPHONE SVCS				
		TOTAL PAYMENT AMOUNT		222.45 *				222.45

000295/00	JOHN SMITH SANITATION							
	6284 4TH STREET							
	DUNSMUIR, CA 96025							

PO-000020	02/01/2024	INVOICE #152099	1	62-0000-0-5550-0000-8100-000-00000	NN P		27.00	27.00
				DISPOSAL/GARBAGE REMOVAL				
		TOTAL PAYMENT AMOUNT		27.00 *				27.00

000011/00	MT SHASTA SPRING WATER	680174022						
	1878 TWIN VIEW BLVD							
	REDDING, CA 96003							

PO-000015	02/12/2024	INVOICE #320469	1	62-0000-0-4300-0000-8100-000-00000	NN P		50.24	50.24
				SUPPLIES				
		TOTAL PAYMENT AMOUNT		50.24 *				50.24

000013/00	PACIFIC POWER							
	PO BOX 26000							
	PORTLAND, OR 97256-0001							

PO-000018	02/06/2024	ACCT:364034125-002 8	1	62-0000-0-5520-0000-8100-000-00000	NN P		1,550.75	1,550.75
				ELECTRICITY				
		TOTAL PAYMENT AMOUNT		1,550.75 *				1,550.75

043 NORTHERN UNITED SISKIYOU  
23-24 NUSCS PRELIST BATCH 0223

J25988

ACCOUNTS PAYABLE PRELIST  
BATCH: 0223 2324NUSCS BATCH 0223  
FUND : 62 CHARTER SCH. ENTERPRISE FUND

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD RESC Y	OBJT GOAL	FUNC SCH LOCAL	T9MPS	Liq Amt	Net Amount

000007/00 SISKIYOU COUNTY OFFICE OF ED  
609 SOUTH GOLD STREET  
YREKA, CA 96097

PO-000025	01/05/2024	INVOICE #240418	4	62-0000-0-5800-0000-7300-000-00000	NN P		10,993.50	10,993.50
						PROFES'L/CONSULTG SVCS/OP EXP		
TOTAL PAYMENT AMOUNT						10,993.50 *		10,993.50

000052/00 STAPLES ADVANTAGE  
PO BOX 660409  
DALLAS, TX 75266-0409

PO-000028	02/02/2024	INVOICE #3558610205	1	62-0000-0-4300-0000-2700-000-00000	NN F		144.89	144.89
						SUPPLIES		
TOTAL PAYMENT AMOUNT						144.89 *		144.89

000321/00 THERAPY TRAVELERS LLC  
EPIC SPECIAL EDUCATION STAFFIN  
P.O. BOX 840053  
LOS ANGELES, CA 90084

PO-0000203	02/02/2024	INVOICE #INV96164	1	62-6500-0-5100-5770-1120-000-00000	NN P		2,150.00	2,150.00
						SUBAGREEMENTS FOR SERVICES		
PO-0000203	02/03/2024	INVOICE #INV96637	1	62-6500-0-5100-5770-1120-000-00000	NN P		2,083.00	2,083.00
						SUBAGREEMENTS FOR SERVICES		
PO-0000203	02/16/2024	INVOICE # INV97038	1	62-6500-0-5100-5770-1120-000-00000	NN P		2,500.00	2,500.00
						SUBAGREEMENTS FOR SERVICES		
TOTAL PAYMENT AMOUNT						6,733.00 *		6,733.00

000023/00 UBEO  
PO BOX 301062  
LOS ANGELES, CA 90030-1062

PO-000021	02/05/2024	INVOICE #4400464	1	62-0000-0-5600-1110-1000-000-00000	NN P		498.87	498.87
						RENTALS, LEASES & REPAIRS,N.C.		
TOTAL PAYMENT AMOUNT						498.87 *		498.87

TOTAL FUND	PAYMENT	24,721.73 **		24,721.73
TOTAL BATCH PAYMENT		24,721.73 ***	0.00	24,721.73
TOTAL DISTRICT PAYMENT		24,721.73 ****	0.00	24,721.73

TOTAL FOR ALL DISTRICTS:

24,721.73 \*\*\*\*

0.00

24,721.73

Number of checks to be printed: 15, not counting voids due to stub overflows.

24,721.73

043 NORTHERN UNITED SISKIYOU  
2324 NUSCS SUPP PAYROLL FEB. PAYNAME: SUPP

PAYROLL AUDIT PRELIST  
DISTRICT TOTALS

J23056 PAY510 L.00.22 01/31/24 PAGE 2  
PAY DATE: 02/09/2024 END DATE: 01/31/2024

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

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

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	0.00	NML	0.00	NML	660.00	NML	660.00	NML	660.00
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	660.00*	ADJ NML	660.00*	ADJ NML	660.00*
STIP	780.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	780.00
VAC	2,679.94	VAC	0.00	VAC	0.00	VAC	0.00	VAC	2,679.94
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	3,459.94*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	3,459.94*
TOTAL	3,459.94**	TOTAL	0.00**	TOTAL	660.00**	TOTAL	660.00**	TOTAL	4,119.94**

TOTAL NUMBER HOURS WORKED: 20.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
4,119.94		0.00	0.00	0.00	52.80	4,067.14	199.26	0.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
30.25	0.00	4,119.94	255.44	4,119.94	59.74	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	0.00	0.00	660.00	52.80	0.00	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
3,522.45	0.00	0.00	0.00	0.00	0.00	0.00		
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)	
0.00	4,067.14	0.00	0.00	0.00	0.00	52.80	0.00	
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS	
0.00	0.00	0.00	0.00	660.00	0.00	0.00	0.00	

Kelley Withers

043 NORTHERN UNITED SISKIYOU  
JAN REG FINAL

PAYNAME: REG

PAYROLL AUDIT PRELIST  
DISTRICT TOTALS

J25247 PAY510 L.00.22 02/14/24 PAGE 9  
PAY DATE: 02/29/2024 END DATE: 02/29/2024

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	4	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	15	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
TOTAL GETTING PAID	19	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	61,502.51	NML	0.00	NML	12,160.40	NML	12,160.40	NML	73,662.91
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	61,502.51*	ADJ NML	0.00*	ADJ NML	12,160.40*	ADJ NML	12,160.40*	ADJ NML	73,662.91*
STIP	608.34	STIP	0.00	STIP	0.00	STIP	0.00	STIP	608.34
SUB	0.00	SUB	0.00	SUB	227.50	SUB	227.50	SUB	227.50
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	608.34*	NON-NML	0.00*	NON-NML	227.50*	NON-NML	227.50*	NON-NML	835.84*
TOTAL	62,110.85**	TOTAL	0.00**	TOTAL	12,387.90**	TOTAL	12,387.90**	TOTAL	74,498.75**

TOTAL NUMBER HOURS WORKED: 615.70

TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
74,498.75	0.00	803.76	0.00	6,906.57	66,788.42	3,346.56	265.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI
1,144.02	0.00	25,732.93	1,595.44	73,694.99	1,068.58	0.00	0.00
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED
0.00	0.00	0.00	52,240.00	5,347.25	19,491.57	1,559.32	953.81
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR	
59,218.77	0.00	0.00	0.00	0.00	0.00	0.00	
STATE IMP GROSS	STATE TAX GROSS	STRS (C)	STRS (P)	STRS (O)	PERS (C)	PERS (P)	PERS (O)
0.00	66,788.42	3,675.66	1,671.59	0.00	0.00	1,559.32	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
35,860.00	16,380.00	0.00	0.00	19,491.57	0.00	0.00	0.00

Kelley Withers

2/14/24

**Agenda Item 3.**

**CONSENT AGENDA**

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

**Subject:**

3.3 Consideration of Approval of Minutes from the February 7th Board Meeting

**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 February 7, 2024 board meeting are attached.

**Fiscal Implications:**

None

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

Northern United Charter Schools

Board of Directors

Regular Board Meeting Minutes

February 7, 2024

**Members Present:** Rosemary Kunkler, Jere Cox, Melissa Johnson and Briana Oesterle

**Members Absent:** Aime Snider (submitted resignation letter, effective immediately)

**Staff:** Shari Lovett, Rebekah Davis, Kirk Miller, Lynda Speck, Dawn Fryling, Lisa Ambrosini, Jennifer Rand, Greta de la Pedraja, and Julia Anderson

**Guests:** Lucia Rodriguez-Garza and Eloise de la Pedraja

**1.0 CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:02pm

**1.1 Pledge of Allegiance**

Rosemary Kunkler read Aime Snider's letter of resignation

**1.2 Adopt the Agenda:** A motion to adopt the agenda as posted was made by Jere Cox and seconded by Melissa Johnson. Vote taken: Jere Cox-Aye, Melissa Johnson-Aye, Briana Oesterle-Aye and Rosemary Kunkler-Aye. Motion carries.

**2.0 PRESENTATIONS:**

Lucia Rodriguez-Garza and Eloise de la Pedraja from the Mt. Shasta Learning Center presented to the board on volcanos. They did a great job telling us about the different volcanos.

**3.0 CONSENT AGENDA:**

**3.1 Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School:**

**3.2 Consideration of Approval Warrants and Payroll for Northern United-Siskiyou Charter School (0102, 0108, 0118, 0125):**

**3.3 Consideration of Approval of Minutes for the January 10, 2024 Board Meeting:**

**3.4 Consideration of Resignations, Hires, Leaves and Change of Assignment:**  
A motion to approve the consent agenda as presented was made by Melissa Johnson and seconded by Briana Oesterle. Vote taken: Jere Cox-Aye, Melissa Johnson-Aye, Briana Oesterle-Aye and Rosemary Kunkler-Aye. Motion carries.

**4.0 PUBLIC COMMENTS:** There were no comments

**5.0 ACTION ITEMS TO BE CONSIDERED:**

**5.1 Approval of the Northern United Charter Schools Comprehensive School Safety Plan:** Shari Lovett explained the review process and went over the new laws that need to be addressed in school safety plans. A motion was made to approve the Northern United Charter Schools Comprehensive School Safety Plan

by Jere Cox and was seconded by Melissa Johson. Vote taken: Jere Cox-Aye, Melissa Johnson-Aye, Briana Oesterle-Aye and Rosemary Kunkler-Aye. Motion carries.

**6.0 DISCUSSION ITEMS:**

**6.1 Presentation of LCAP Mid-Year Monitoring Report for the 2023-2024 LCAP for Northern United-Humboldt Charter School:** Shari Lovett explained the new regulations and the reason for a mid-year monitoring. She went over the LCAP data and expenditures to date.

**6.2 Presentation of LCAP Mid-Year Monitoring Report for the 2023-2024 LCAP for Northern United-Siskiyou Charter School:** Shari Lovett went over the LCAP data and expenditures to date.

**7.0 REPORTS:**

**7.1 Enrollment and Attendance Report:** In packet

**7.2 Financial Report for Northern United Humboldt and Siskiyou Charter Schools:** In packet

**7.3 Directors Report:** Shari Lovett went over the following topics:

- Northern United-Humboldt Charter School voted the Gold Medal Best School of the Year
- Northern United-Siskiyou Charter School awarded \$5000 general support grant
- Northern United – Humboldt Charter School applied for a mental health grant
- Both schools applied for the Community Schools Implementation Grant
- Both schools had teams attend the Community Engagement Initiative Conference
- Both schools will have some restructuring next year
- Travel arrangements for the in person board meeting on March 7<sup>th</sup> in Siskiyou

**7.4 Northern United-Humboldt Charter School Report:** In packet

**7.5 Northern United-Siskiyou Charter School Report:** In packet

**7.6 Board Report:**

**Jere Cox:** Said that the meet and greet with Eureka Learning Center students was wonderful. Spoke of the onboarding process and that some things were missed in the new member expectations.

**Melissa Johnson:** Was sorry that she missed the last board meeting due to snow. Melissa thanked Greta de la Pedraja and her team for all they are doing. Looking forward to the in person meeting in Siskiyou and coming over in October for the in person meeting then.

**Briana Oesterle:** Spoke of having a prom and wondered if there were discretionary funds that help make it happen.

**Rosemary Kunkler:** Wanted to thank Rebekah Davis for the cards and gift cards that were given to the board members last month. She said that the mixer was



great. She said that the students only had two issues - APEX and school lunches. Wanted to remind the board that it was time to redo the Form 700s.

**8.0 NEXT BOARD MEETING:**

**8.1 Possible Agenda Items:** Audit, Onboarding, resignation, board handbook, school calendars, board evaluation, maybe some policies

**8.2 Next Board Meeting Date:** March 7<sup>th</sup> and 8<sup>th</sup> in Siskiyou

**9.0 ADJOURNMENT:** Rosemary Kunkler adjourned the meeting at 5:30pm.

**Agenda Item 3.**

**CONSENT AGENDA**

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**Subject:**

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

**Action Requested:**

Approval

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

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

**Fiscal Implications:**

None

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



# Northern United Charter Schools

## Resignations, Hires, and Leaves

Through the Month of: 2/29/2024

### RESIGNATIONS

NAME	DATE	LOCATION	COMMENTS

### HIRES

NAME	DATE	LOCATION	COMMENTS
Jenna Moody	2/26/2024	Eureka Learning Center	Instructional Aide/Van Driver
Anna Sherman	2/26/2024	Cutten Learning Center	Instructional Aide

### LEAVES

NAME	DATE	LOCATION	COMMENTS

### CHANGE OF ASSIGNMENTS

NAME	DATE	LOCATION	COMMENTS

**Agenda Item 4.**

**PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA**

**Subject:**

4.1 Comments by the Public

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**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 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.1 Adopt Second Interim Budget for NU-HCS

**Action Requested:**

Approval

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

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers

Charter Number:

1957

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Shari Lovett  
Charter School Official

Date:

3/7/2024

(Original signature required)

Printed Name:

Shari Lovett

Title:

School Director

For additional information on the interim report, please contact:

Charter School Contact:

Kelley Withers

Name

Chief Business Official

Title

(707) 445-2660 x130

Telephone

kwithers@nucharters.org

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,302,727.00	4,256,014.00	2,313,546.00	4,256,014.00	0.00	0.0%
2) Federal Revenue		8100-8299	239,057.00	243,473.00	72,448.01	243,473.00	0.00	0.0%
3) Other State Revenue		8300-8599	553,673.00	560,758.00	274,416.02	560,758.00	0.00	0.0%
4) Other Local Revenue		8600-8799	462,164.00	576,877.00	135,602.92	576,877.00	0.00	0.0%
5) TOTAL, REVENUES			5,557,621.00	5,637,122.00	2,796,012.95	5,637,122.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	2,096,077.00	2,040,425.00	1,083,272.70	2,040,425.00	0.00	0.0%
2) Classified Salaries		2000-2999	716,238.00	893,100.00	476,008.75	893,100.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,762,097.00	1,685,070.00	791,548.68	1,685,070.00	0.00	0.0%
4) Books and Supplies		4000-4999	322,112.00	341,087.00	99,539.61	341,087.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,219,393.00	1,220,862.00	631,617.97	1,220,862.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	3,201.00	3,204.00	0.00	3,204.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,119,118.00	6,183,748.00	3,081,987.71	6,183,748.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(561,497.00)	(546,626.00)	(285,974.76)	(546,626.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(561,497.00)	(546,626.00)	(285,974.76)	(546,626.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,623,460.53	2,623,459.00		2,623,459.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,460.53	2,623,459.00		2,623,459.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,623,460.53	2,623,459.00		2,623,459.00		
2) Ending Net Position, June 30 (E + F1e)			2,061,963.53	2,076,833.00		2,076,833.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	326,860.00	363,041.00		363,041.00		
c) Unrestricted Net Position		9790	1,735,103.53	1,713,792.00		1,713,792.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,241,737.00	4,195,918.00	2,283,251.00	4,195,918.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	60,990.00	60,096.00	30,295.00	60,096.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,302,727.00	4,256,014.00	2,313,546.00	4,256,014.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	50,052.00	50,100.00	0.00	50,100.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	45,000.00	60,000.00	18,816.94	60,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	111,213.00	101,305.00	50,685.00	101,305.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,712.00	11,542.00	0.00	11,542.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	20,080.00	20,080.00	2,500.00	20,080.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	446.00	446.07	446.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			239,057.00	243,473.00	72,448.01	243,473.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,000.00	30,000.00	10,133.95	30,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,190.00	9,036.00	9,036.00	9,036.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	74,892.00	77,688.00	33,973.25	77,688.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	450,591.00	444,034.00	221,272.82	444,034.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>553,673.00</b>	<b>560,758.00</b>	<b>274,416.02</b>	<b>560,758.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,164.00	4,164.00	4,330.01	4,164.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	46,500.00	7,696.63	46,500.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	288,531.00	374,662.00	30,370.28	374,662.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	169,469.00	151,551.00	93,206.00	151,551.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>462,164.00</b>	<b>576,877.00</b>	<b>135,602.92</b>	<b>576,877.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,557,621.00</b>	<b>5,637,122.00</b>	<b>2,796,012.95</b>	<b>5,637,122.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,537,600.00	1,448,101.00	737,766.68	1,448,101.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	85,500.00	117,532.00	74,181.75	117,532.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,627.00	202,877.00	108,115.82	202,877.00	0.00	0.0%
Other Certificated Salaries		1900	349,350.00	271,915.00	163,208.45	271,915.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,096,077.00</b>	<b>2,040,425.00</b>	<b>1,083,272.70</b>	<b>2,040,425.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	152,122.00	164,889.00	73,694.28	164,889.00	0.00	0.0%
Classified Support Salaries		2200	144,860.00	120,578.00	65,317.89	120,578.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	220,778.00	287,822.00	167,315.39	287,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	148,040.00	177,130.00	101,171.19	177,130.00	0.00	0.0%
Other Classified Salaries		2900	50,438.00	142,681.00	68,510.00	142,681.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			716,238.00	893,100.00	476,008.75	893,100.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	576,512.00	536,056.00	187,751.41	536,056.00	0.00	0.0%
PERS		3201-3202	229,415.00	252,392.00	138,107.34	252,392.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	93,947.00	106,587.00	57,833.93	106,587.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	836,854.00	767,213.00	395,775.64	767,213.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,580.00	1,461.00	776.04	1,461.00	0.00	0.0%
Workers' Compensation		3601-3602	18,789.00	21,361.00	11,304.32	21,361.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,762,097.00	1,685,070.00	791,548.68	1,685,070.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	39,330.00	29,250.00	27,976.82	29,250.00	0.00	0.0%
Books and Other Reference Materials		4200	2,570.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	201,849.00	202,077.00	70,279.57	202,077.00	0.00	0.0%
Noncapitalized Equipment		4400	41,260.00	106,760.00	0.00	106,760.00	0.00	0.0%
Food		4700	37,103.00	3,000.00	1,283.22	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			322,112.00	341,087.00	99,539.61	341,087.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	102,102.00	92,077.00	47,677.48	92,077.00	0.00	0.0%
Dues and Memberships		5300	23,069.00	18,043.00	1,091.82	18,043.00	0.00	0.0%
Insurance		5400-5450	50,000.00	88,511.00	86,408.46	88,511.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,600.00	44,300.00	20,673.43	44,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	302,474.00	310,744.00	198,924.90	310,744.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	658,897.00	633,951.00	259,661.30	633,951.00	0.00	0.0%
Communications		5900	38,251.00	33,236.00	17,180.58	33,236.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,219,393.00	1,220,862.00	631,617.97	1,220,862.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,201.00	3,204.00	0.00	3,204.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,201.00	3,204.00	0.00	3,204.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			6,119,118.00	6,183,748.00	3,081,987.71	6,183,748.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
0000	Unrestricted	363,041.00
Total, Restrcted Net Position		363,041.00

**NORTHERN HUMBOLDT UNION HIGH SCHOOL DISTRICT**  
**ALL FUNDS**  
**SECOND INTERIM WORKING BUDGET**  
**FISCAL YEAR 2023-24**

2/14/2024

	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Capital Facilities	Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund		
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 4,256,014	\$	\$ 4,256,014	\$	\$	\$	\$	\$	\$	\$	\$ 4,256,014
Federal Sources		243,473	243,473								243,473
Other State Sources	64,527	496,231	560,758								560,758
Other Local Sources	419,226	157,651	576,877								576,877
<b>Total Revenue</b>	<b>4,739,767</b>	<b>897,355</b>	<b>5,637,122</b>								<b>5,637,122</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,220,011	820,414	2,040,425								2,040,425
Classified Salaries	758,334	134,766	893,100								893,100
Employee Benefits	987,162	697,908	1,685,070								1,685,070
Supplies	147,221	193,866	341,087								341,087
Services & Other Operating	848,149	372,713	1,220,862								1,220,862
Capital Outlay											
Other Outgo		3,204	3,204								3,204
Support Costs											
<b>Total Expenditures</b>	<b>3,960,877</b>	<b>2,222,871</b>	<b>6,183,748</b>								<b>6,183,748</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>778,890</b>	<b>(1,325,516)</b>	<b>(546,626)</b>								<b>(546,626)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(572,739)	572,739									
<b>Total Other Sources (Uses)</b>	<b>(572,739)</b>	<b>572,739</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>206,151</b>	<b>(752,777)</b>	<b>(546,626)</b>								<b>(546,626)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>1,507,642</b>	<b>1,115,819</b>	<b>2,623,461</b>								<b>2,623,461</b>
<b>G. ENDING BALANCE</b>	<b>\$ 1,713,793</b>	<b>\$ 363,042</b>	<b>\$ 2,076,835</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,076,835</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN HUMBOLDT UNION HIGH SCHOOL DISTRICT											2/14/2024
ALL FUNDS	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2024-25	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 4,313,527	\$	\$ 4,313,527	\$	\$	\$	\$	\$	\$	\$	\$ 4,313,527
Federal Sources		243,027	243,027								243,027
Other State Sources	64,527	227,620	292,147								292,147
Other Local Sources	419,395	157,651	577,046								577,046
Total Revenue	4,797,449	628,298	5,425,747								5,425,747
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,296,573	646,316	1,942,889								1,942,889
Classified Salaries	747,166	113,600	860,766								860,766
Employee Benefits	1,137,337	670,226	1,807,563								1,807,563
Supplies	160,167	77,721	237,888								237,888
Services & Other Operating	830,414	186,719	1,017,133								1,017,133
Capital Outlay											
Other Outgo		3,204	3,204								3,204
Support Costs											
Total Expenditures	4,171,657	1,697,786	5,869,443								5,869,443
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	625,792	(1,069,488)	(443,696)								(443,696)
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(908,499)	908,499									
Total Other Sources (Uses)	(908,499)	908,499									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	(282,707)	(160,989)	(443,696)								(443,696)
<b>F. ADJUSTED BEGINNING BALANCE</b>	1,713,793	363,042	2,076,835								2,076,835
<b>G. ENDING BALANCE</b>	\$ 1,431,086	\$ 202,053	\$ 1,633,139	\$	\$	\$	\$	\$	\$	\$	\$ 1,633,139

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN HUMBOLDT UNION HIGH SCHOOL DISTRICT											2/14/2024
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2025-26	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				
	Fund/TRANS Unrestricted	Fund/TRANS Restricted	Fund/TRANS Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 4,322,763	\$	\$ 4,322,763	\$	\$	\$	\$	\$	\$	\$	\$ 4,322,763
Federal Sources		243,027	243,027								243,027
Other State Sources	64,527	227,620	292,147								292,147
Other Local Sources	419,573	157,651	577,224								577,224
Total Revenue	4,806,863	628,298	5,435,161								5,435,161
<b>B. EXPENDITURES</b>											
Certificated Salaries	1,308,573	646,316	1,954,889								1,954,889
Classified Salaries	757,996	115,200	873,196								873,196
Employee Benefits	1,197,118	624,044	1,821,162								1,821,162
Supplies	141,221	72,208	213,429								213,429
Services & Other Operating	834,473	283,498	1,117,971								1,117,971
Capital Outlay											
Other Outgo		3,204	3,204								3,204
Support Costs											
Total Expenditures	4,239,381	1,744,470	5,983,851								5,983,851
C. EXCESS REVENUES (EXPENDITURES)	567,482	(1,116,172)	(548,690)								(548,690)
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(964,375)	964,375									
Total Other Sources (Uses)	(964,375)	964,375									
E. FUND BALANCE INCREASE (DECREASE)	(396,893)	(151,797)	(548,690)								(548,690)
F. ADJUSTED BEGINNING BALANCE	1,431,086	202,053	1,633,139								1,633,139
G. ENDING BALANCE	\$ 1,034,193	\$ 50,256	\$ 1,084,449	\$	\$	\$	\$	\$	\$	\$	\$ 1,084,449

**NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT**  
**SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS**  
**Beginning Cash balance as of January 31, 2024**

02/14/24

	February	March	April	May	June	Receivable
<b>Cash as of Jan 31</b>	2,251,290	2,143,316	2,053,924	1,884,342	1,804,466	
<b>LCFF Revenues</b>	382,533	397,434	382,533	382,533	397,434	0
<b>Federal Revenues</b>	0	12,672	6,720	33,747	28,361	89,525
<b>State Revenues</b>	0	0	14,572	0	243,524	28,246
<b>Local Revenues</b>	11,669	11,669	11,669	11,586	394,764	(83)
<b>Sources</b>	0	0	0	0	0	
<b>P/Y Recbl</b>	0	44,496	0	0	0	
<b>1000</b>	174,378	178,530	182,652	192,628	228,964	
<b>2000</b>	79,186	73,445	78,420	83,022	103,018	
<b>3000</b>	135,787	136,312	138,737	142,065	340,620	
<b>4000</b>	12,184	63,862	30,342	61,209	73,950	
<b>5000</b>	100,642	103,512	154,925	23,733	206,432	
<b>6000</b>	0	0	0	0	0	
<b>7000</b>	0	0	0	0	3,204	
<b>Uses</b>	0				0	
<b>TF in</b>	0	0	0	0	0	
<b>TF out</b>	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	
<b>Payables</b>	0	0	0	5,084	0	
<b>Deferred Expense</b>	0					
<b>Prepaid Expense</b>					0	
<b>Cash Balance</b>	<b>2,143,316</b>	<b>2,053,924</b>	<b>1,884,342</b>	<b>1,804,466</b>	<b>1,912,362</b>	

**Total Receivables (including deferred appropriations if any)**

**\$117,688**

**Final Projected Cash Balance General Fund, TRANS, Reserve:**

**\$1,912,362**



**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.2 Adopt Second Interim Budget and Budget Resolution for NU-SCS

**Action Requested:**

Approval

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

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers

Charter Number: \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2023-24 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Charter School Official

(Original signature required)

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

For additional information on the interim report, please contact:

Charter School Contact:

Name \_\_\_\_\_

Title \_\_\_\_\_

Telephone \_\_\_\_\_

E-mail Address \_\_\_\_\_

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	100.80	100.80	114.20	114.20	13.40	13.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	100.80	100.80	114.20	114.20	13.40	13.0%
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	100.80	100.80	114.20	114.20	13.40	13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,414,924.00	1,722,209.00	905,097.00	1,670,244.00	(51,965.00)	-3.0%
2) Federal Revenue		8100-8299	233,789.65	128,315.00	37,715.43	129,651.00	1,336.00	1.0%
3) Other State Revenue		8300-8599	286,221.76	211,215.00	42,109.25	246,728.00	35,513.00	16.8%
4) Other Local Revenue		8600-8799	74,166.00	64,777.00	18,607.61	68,377.00	3,600.00	5.6%
5) TOTAL, REVENUES			2,009,101.41	2,126,516.00	1,003,529.29	2,115,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	671,080.83	689,121.00	320,994.28	699,176.50	(10,055.50)	-1.5%
2) Classified Salaries		2000-2999	300,709.00	264,925.00	136,165.11	247,158.82	17,766.18	6.7%
3) Employee Benefits		3000-3999	584,677.25	493,334.61	227,123.16	506,307.05	(12,972.44)	-2.6%
4) Books and Supplies		4000-4999	99,822.60	193,746.00	68,453.35	185,313.00	8,433.00	4.4%
5) Services and Other Operating Expenses		5000-5999	672,725.31	997,374.00	399,661.03	997,018.00	356.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,341,199.99	2,650,685.61	1,152,396.93	2,647,158.37		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(332,098.58)	(524,169.61)	(148,867.64)	(532,158.37)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(332,098.58)	(524,169.61)	(148,867.64)	(532,158.37)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,470,817.47	1,470,817.47		1,470,817.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,470,817.47	1,470,817.47		1,470,817.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,470,817.47	1,470,817.47		1,470,817.47		
2) Ending Net Position, June 30 (E + F1e)			1,138,718.89	946,647.86		938,659.10		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	642,528.34	232,095.84		278,078.56		
c) Unrestricted Net Position		9790	496,190.55	714,552.02		660,580.54		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,386,730.00	1,662,258.00	893,444.00	1,647,404.00	(14,854.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	20,160.00	23,370.00	11,653.00	22,840.00	(530.00)	-2.3%
State Aid - Prior Years		8019	8,034.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	36,581.00	0.00	0.00	(36,581.00)	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,414,924.00	1,722,209.00	905,097.00	1,670,244.00	(51,965.00)	-3.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	50,477.00	44,755.00	15,217.00	45,980.00	1,225.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,804.00	5,051.00	0.00	5,162.00	111.00	2.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180,							
Other NCLB / Every Student Succeeds Act	3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	14,083.00	15,386.00	5,799.00	15,386.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	162,425.65	63,123.00	16,699.43	63,123.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			233,789.65	128,315.00	37,715.43	129,651.00	1,336.00	1.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,811.20	3,994.00	3,994.00	3,994.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,889.60	29,095.00	20,185.75	28,435.00	(660.00)	-2.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	258,520.96	178,126.00	17,929.50	214,299.00	36,173.00	20.3%
TOTAL, OTHER STATE REVENUE			286,221.76	211,215.00	42,109.25	246,728.00	35,513.00	16.8%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	18,607.61	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	30,021.00	30,021.00	0.00	33,621.00	3,600.00	12.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	39,145.00	29,756.00	0.00	29,756.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,166.00	64,777.00	18,607.61	68,377.00	3,600.00	5.6%
TOTAL, REVENUES			2,009,101.41	2,126,516.00	1,003,529.29	2,115,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	547,330.83	558,121.00	254,056.76	568,176.50	(10,055.50)	-1.8%
Certificated Pupil Support Salaries		1200	36,750.00	37,250.00	15,562.50	37,250.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,000.00	93,750.00	51,375.02	93,750.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			671,080.83	689,121.00	320,994.28	699,176.50	(10,055.50)	-1.5%
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	4,862.00	4,964.00	1,147.50	16,488.00	(11,524.00)	-232.2%
Classified Support Salaries		2200	25,807.00	27,120.00	18,196.57	27,119.50	.50	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,100.00	129,970.00	77,115.41	130,760.57	(790.57)	-0.6%
Other Classified Salaries		2900	156,940.00	102,871.00	39,705.63	72,790.75	30,080.25	29.2%
TOTAL, CLASSIFIED SALARIES			300,709.00	264,925.00	136,165.11	247,158.82	17,766.18	6.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	174,923.45	176,332.61	50,889.45	177,508.16	(1,175.55)	-0.7%
PERS		3201-3202	80,229.17	60,327.23	38,560.31	68,130.55	(7,803.32)	-12.9%
OASDI/Medicare/Alternative		3301-3302	32,734.93	29,641.96	18,232.02	31,919.78	(2,277.82)	-7.7%
Health and Welfare Benefits		3401-3402	289,695.60	220,035.00	116,097.97	221,622.40	(1,587.40)	-0.7%
Unemployment Insurance		3501-3502	485.92	476.44	229.11	483.98	(7.54)	-1.6%
Workers' Compensation		3601-3602	6,608.18	6,521.37	3,114.30	6,642.18	(120.81)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			584,677.25	493,334.61	227,123.16	506,307.05	(12,972.44)	-2.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	33,753.60	49,687.00	28,324.38	39,687.00	10,000.00	20.1%
Books and Other Reference Materials		4200	0.00	3,705.00	3,704.91	3,705.00	0.00	0.0%
Materials and Supplies		4300	41,069.00	72,762.00	27,821.18	71,755.00	1,007.00	1.4%
Noncapitalized Equipment		4400	0.00	66,944.00	8,602.88	69,518.00	(2,574.00)	-3.8%
Food		4700	25,000.00	648.00	0.00	648.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			99,822.60	193,746.00	68,453.35	185,313.00	8,433.00	4.4%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,950.00	80,548.00	18,034.37	80,821.00	(273.00)	-0.3%
Dues and Memberships		5300	18,304.00	18,304.00	8,665.00	18,304.00	0.00	0.0%
Insurance		5400-5450	25,000.00	25,000.00	39,819.00	39,819.00	(14,819.00)	-59.3%
Operations and Housekeeping Services		5500	47,000.00	47,000.00	10,597.30	42,000.00	5,000.00	10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,700.00	155,700.00	110,725.19	155,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	380,961.31	660,012.00	204,965.78	649,564.00	10,448.00	1.6%
Communications		5900	10,810.00	10,810.00	6,854.39	10,810.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			672,725.31	997,374.00	399,661.03	997,018.00	356.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,185.00	12,185.00	0.00	12,185.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,341,199.99	2,650,685.61	1,152,396.93	2,647,158.37		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
3010	ESSA: Title I, Part A, Basic Grants Low- Income and Neglected	.25
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	(.12)
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.12
6266	Educator Effectiveness, FY 2021-22	10,426.30
6300	Lottery: Instructional Materials	3,084.17
6331	CA Community Schools Partnership Act - Planning Grant	.50
6500	Special Education	(.39)
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	72,709.29
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.15
7412	A-G Access/Success Grant	.55
7413	A-G Learning Loss Mitigation Grant	.66
7425	Expanded Learning Opportunities (ELO) Grant	14.35
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	20.73
7435	Learning Recovery Emergency Block Grant	191,822.00
Total, Restricted Net Position		278,078.56

**NORTHERN UNITED - SISKIYOU CHARTER SCHOOL**

**ALL FUNDS  
SECOND INTERIM WORKING BUDGET  
FISCAL YEAR 2023-24**

2/29/2024

	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
				Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 1,670,244	\$	\$ 1,670,244	\$	\$	\$	\$	\$	\$	\$	1,670,244
Federal Sources		129,651	129,651								129,651
Other State Sources	24,207	222,521	246,728								246,728
Other Local Sources	35,021	33,356	68,377								68,377
<b>Total Revenue</b>	<b>1,729,472</b>	<b>385,528</b>	<b>2,115,000</b>								<b>2,115,000</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	472,323	226,854	699,177								699,177
Classified Salaries	188,852	58,307	247,159								247,159
Employee Benefits	365,791	140,516	506,307								506,307
Supplies	61,686	123,627	185,313								185,313
Services & Other Operating	713,477	283,541	997,018								997,018
Capital Outlay											
Other Outgo	12,185		12,185								12,185
Support Costs											
<b>Total Expenditures</b>	<b>1,814,314</b>	<b>832,845</b>	<b>2,647,159</b>								<b>2,647,159</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>(84,842)</b>	<b>(447,317)</b>	<b>(532,159)</b>								<b>(532,159)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(82,867)	82,867									
<b>Total Other Sources (Uses)</b>	<b>(82,867)</b>	<b>82,867</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(167,709)</b>	<b>(364,450)</b>	<b>(532,159)</b>								<b>(532,159)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>828,289</b>	<b>642,528</b>	<b>1,470,817</b>								<b>1,470,817</b>
<b>G. ENDING BALANCE</b>	<b>\$ 660,580</b>	<b>\$ 278,078</b>	<b>\$ 938,658</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 938,658</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											2/29/2024
ALL FUNDS	General	General	General	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2024-25	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 1,683,434	\$	\$ 1,683,434	\$	\$	\$	\$	\$	\$	\$	\$ 1,683,434
Federal Sources		66,528	66,528								66,528
Other State Sources	25,471	75,198	100,669								100,669
Other Local Sources	34,444	29,756	64,200								64,200
<b>Total Revenue</b>	<b>1,743,349</b>	<b>171,482</b>	<b>1,914,831</b>								<b>1,914,831</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	416,946	142,283	559,229								559,229
Classified Salaries	176,891	15,007	191,898								191,898
Employee Benefits	306,206	153,968	460,174								460,174
Supplies	61,686	19,416	81,102								81,102
Services & Other Operating	579,490	311,533	891,023								891,023
Capital Outlay											
Other Outgo	12,185		12,185								12,185
Support Costs											
<b>Total Expenditures</b>	<b>1,553,404</b>	<b>642,207</b>	<b>2,195,611</b>								<b>2,195,611</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>189,945</b>	<b>(470,725)</b>	<b>(280,780)</b>								<b>(280,780)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(232,058)	232,058									
<b>Total Other Sources (Uses)</b>	<b>(232,058)</b>	<b>232,058</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(42,113)</b>	<b>(238,667)</b>	<b>(280,780)</b>								<b>(280,780)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>660,580</b>	<b>278,078</b>	<b>938,658</b>								<b>938,658</b>
<b>G. ENDING BALANCE</b>	<b>\$ 618,467</b>	<b>\$ 39,411</b>	<b>\$ 657,878</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 657,878</b>

**MULTI-YEAR BUDGET PROJECTION**

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											2/29/2024
ALL FUNDS	General		General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 1,679,287	\$	\$ 1,679,287	\$	\$	\$	\$	\$	\$	\$	\$ 1,679,287
Federal Sources		66,528	66,528								66,528
Other State Sources	26,964	75,728	102,692								102,692
Other Local Sources	34,228	29,756	63,984								63,984
<b>Total Revenue</b>	<b>1,740,479</b>	<b>172,012</b>	<b>1,912,491</b>								<b>1,912,491</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	426,569	142,283	568,852								568,852
Classified Salaries	179,870	15,007	194,877								194,877
Employee Benefits	333,353	154,073	487,426								487,426
Supplies	61,686	19,381	81,067								81,067
Services & Other Operating	771,312	109,285	880,597								880,597
Capital Outlay											
Other Outgo	12,185		12,185								12,185
Support Costs											
<b>Total Expenditures</b>	<b>1,784,975</b>	<b>440,029</b>	<b>2,225,004</b>								<b>2,225,004</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>(44,496)</b>	<b>(268,017)</b>	<b>(312,513)</b>								<b>(312,513)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(232,093)	232,093									
<b>Total Other Sources (Uses)</b>	<b>(232,093)</b>	<b>232,093</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(276,589)</b>	<b>(35,924)</b>	<b>(312,513)</b>								<b>(312,513)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>618,467</b>	<b>39,411</b>	<b>657,878</b>								<b>657,878</b>
<b>G. ENDING BALANCE</b>	<b>\$ 341,878</b>	<b>\$ 3,487</b>	<b>\$ 345,365</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 345,365</b>

**NORTHERN UNITED SISKIYOU CHARTER SCHOOL**

02/29/24

**SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS**

**Beginning Cash balance as of January 31, 2024**

	February	March	April	May	June	Receivable
<b>Cash as of Jan 31</b>	1,057,845	1,004,180	1,064,489	952,835	921,419	
<b>LCFF Revenues</b>	180,032	185,626	180,032	180,032	185,626	0
<b>Federal Revenues</b>	0	11,883	3,591	30,646	37,448	27,875
<b>State Revenues</b>	0	0	6,214	0	196,593	12,205
<b>Local Revenues</b>	5,951	5,951	5,951	4,538	39,573	(1,414)
<b>Sources</b>	0	0	0	0	0	
<b>P/Y Recbl</b>	0	124,709	0	(0)	0	
<b>1000</b>	68,644	70,278	71,901	75,828	90,131	
<b>2000</b>	20,655	19,158	20,455	21,655	26,871	
<b>3000</b>	42,427	42,591	43,349	44,389	106,428	
<b>4000</b>	5,895	30,897	14,680	29,613	35,776	
<b>5000</b>	102,028	104,937	157,058	24,060	209,274	
<b>6000</b>	0	0	0	0	0	
<b>7000</b>	0	0	0	0	12,185	
<b>Uses</b>	0				0	
<b>TF in</b>	0	0	0	0	0	
<b>TF out</b>	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	
<b>Payables</b>	0	0	0	51,085	0	
<b>Deferred Expense</b>	0					
<b>Prepaid Expense</b>					0	
<b>Cash Balance</b>	<b>1,004,180</b>	<b>1,064,489</b>	<b>952,835</b>	<b>921,419</b>	<b>899,992</b>	

**Total Receivables (including deferred appropriations if any)**

**\$38,666**

**Final Projected Cash Balance General Fund, TRANS, Reserve:**

**\$899,992**



**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.3 Approval of Financial Statements with Independent Auditor's Report for Fiscal Year 2022-2023 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. There were no audit findings.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Kelley Withers



Board of Directors  
Northern United Charter Schools  
Eureka, CA

We have audited the financial statements of Northern United Charter Schools (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated February 23, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated August 11, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements.

The School changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

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

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

***Corrected misstatements***

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated February 23, 2024.

***Management consultations with other independent accountants***

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

***Significant issues discussed with management prior to engagement***

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

**Supplementary information in relation to the financial statements as a whole**

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated February 23, 2024.

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated February 23, 2024.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

\* \* \*

***Upcoming auditing standards***

Our promise is to get to know you and help you. For your consideration, we provided recent auditing standards applicable to your entity.

**Accounting Estimates and Risk Assessment –**

- Effective for audits of financial statements for periods ending on or after December 15, 2023. For your entity – June 30, 2024's financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the entity's system of internal control and assessing control risk (SAS 145).

- Additional consideration on the entity and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

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

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Glendora, California  
February 23, 2024

### Uncorrected Misstatements

Proposed Journal Entries JE # 13			
To record leases that are below capitalization threshold however, over trivial materiality.			
01-9460.1	Lease Assets - ROU Operating 1	11,845.00	
02-6910	Amortization Expense ROU Asset	2,044.00	
02-7438	Interest Expense	289.00	
02-9461.1	Lease Assets - ROU Financing 1	10,836.00	
01-9660.1	Lease Liability - LT Operating 1		11,845.00
02-5600	RENTALS, LEASES & REPAIRS,N.C.		2,206.00
02-9661.1	Lease Liability - LT Financing 1		10,963.00
<b>Total</b>		<b>25,014.00</b>	<b>25,014.00</b>

**NORTHERN UNITED CHARTER SCHOOLS**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2023**

**Operating:**

**Northern United - Humboldt Charter School – #1957  
Northern United - Siskiyou Charter School – #1958**



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Northern United Charter Schools  
Eureka, California

### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of Northern United Charter Schools (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023, 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 Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northern United Charter Schools 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 opinion.

#### **Change in Accounting Principle**

As discussed in Note 1 to the financial statements, in 2023 the School adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with response to this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

***Auditors' Responsibility 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 auditors' report that includes our opinion. 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 GAAS 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 GAAS 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 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 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.

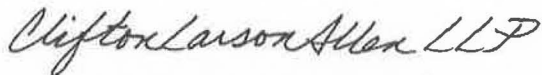
**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The Northern United - Humboldt Charter School, Northern United - Siskiyou Charter School, and Elimination columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents), and the accompanying 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* 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, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", 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 it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated February 23, 2024 on our consideration of the 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 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 School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Glendora, California  
February 23, 2024

**NORTHERN UNITED CHARTER SCHOOLS**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 2,638,886	\$ 1,275,842	\$ 3,914,728
Accounts Receivable	276,294	520,554	796,848
Prepaid Expenses and Other Assets	-	9,683	9,683
Total Current Assets	<u>2,915,180</u>	<u>1,806,079</u>	<u>4,721,259</u>
<b>LONG-TERM ASSETS</b>			
Property, Plant, and Equipment, Net	27,830	86,608	114,438
Operating Right-of-Use (ROU) Assets	320,794	80,218	401,012
Financing Right-of-Use (ROU) Assets	30,946	-	30,946
Total Long-Term Assets	<u>379,570</u>	<u>166,826</u>	<u>546,396</u>
Total Assets	<u>\$ 3,294,750</u>	<u>\$ 1,972,905</u>	<u>\$ 5,267,655</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable and Accrued Liabilities	\$ 241,297	\$ 98,112	\$ 339,409
Deferred Revenue	102,107	74,781	176,888
Lease Liabilities, Current Portion - Operating	256,874	82,918	339,792
Lease Liabilities, Current Portion - Financing	6,891	-	6,891
Total Current Liabilities	<u>607,169</u>	<u>255,811</u>	<u>862,980</u>
<b>LONG-TERM LIABILITIES</b>			
Lease Liabilities, Net of Current Portion - Operating	65,516	-	65,516
Lease Liabilities, Net of Current Portion - Financing	24,456	-	24,456
Total Long-Term Liabilities	<u>89,972</u>	<u>-</u>	<u>89,972</u>
Total Liabilities	697,141	255,811	952,952
<b>NET ASSETS</b>			
Without Donor Restriction	<u>2,597,609</u>	<u>1,717,094</u>	<u>4,314,703</u>
Total Net Assets	<u>2,597,609</u>	<u>1,717,094</u>	<u>4,314,703</u>
Total Liabilities and Net Assets	<u>\$ 3,294,750</u>	<u>\$ 1,972,905</u>	<u>\$ 5,267,655</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

	Northern United - Humboldt	Northern United - Siskiyou		
	Charter School	Charter School	Eliminations	Total
<b>REVENUES, WITHOUT DONOR RESTRICTION</b>				
State Revenue:				
State Aid	\$ 3,792,084	\$ 1,555,050	\$ -	\$ 5,347,134
Other State Revenue	1,337,871	570,735	-	1,908,606
Federal Revenue:				
Grants and Entitlements	930,818	458,267	-	1,389,085
Local Revenue:				
In-Lieu Property Tax Revenue	-	36,581	-	36,581
Interest Income	34,400	23,855	-	58,255
Other Revenue	359,925	7,789	(299,976)	67,738
Net Assets Released from Restrictions	402,705	209,916	-	612,621
Total Revenues	<u>6,857,803</u>	<u>2,862,193</u>	<u>(299,976)</u>	<u>9,420,020</u>
<b>EXPENSES</b>				
Program Services	5,221,172	2,144,383	(199,429)	7,166,126
Management and General	403,527	151,017	(100,547)	453,997
Total Expenses	<u>5,624,699</u>	<u>2,295,400</u>	<u>(299,976)</u>	<u>7,620,123</u>
<b>CHANGE IN NET ASSETS, WITHOUT DONOR RESTRICTION</b>	1,233,104	566,793	-	1,799,897
<b>REVENUES, WITH DONOR RESTRICTIONS</b>				
Net Assets Released from Restrictions	<u>(402,705)</u>	<u>(209,916)</u>	<u>-</u>	<u>(612,621)</u>
<b>CHANGE IN NET ASSETS, WITH DONOR RESTRICTIONS</b>	(402,705)	(209,916)	-	(612,621)
<b>TOTAL CHANGE IN NET ASSETS</b>	830,399	356,877	-	1,187,276
Net Assets - Beginning of Year	<u>1,767,210</u>	<u>1,360,217</u>	<u>-</u>	<u>3,127,427</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 2,597,609</u>	<u>\$ 1,717,094</u>	<u>\$ -</u>	<u>\$ 4,314,703</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2023**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Change in Net Assets	\$ 830,399	\$ 356,877	\$ 1,187,276
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:			
Depreciation	23,854	38,508	62,362
Amortization of Right-of-Use Lease Assets	6,546	-	6,546
Change in Operating Assets:			
Accounts Receivable	733,014	(276,581)	456,433
Prepaid Expenses and Other Assets	-	(4,683)	(4,683)
Operating Right-of-Use Assets	(320,794)	(80,218)	(401,012)
Change in Operating Liabilities:			
Accounts Payable and Accrued Liabilities	93,866	(74,464)	19,402
Deferred Revenue	22,056	(21,281)	775
Operating Lease Liability	322,390	82,918	405,308
Net Cash Provided by Operating Activities	1,711,331	21,076	1,732,407
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments on Finance Leases	(6,145)	-	(6,145)
Net Cash Used by Financing Activities	(6,145)	-	(6,145)
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	1,705,186	21,076	1,726,262
Cash and Cash Equivalents - Beginning of Year	933,700	1,254,766	2,188,466
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,638,886</u>	<u>\$ 1,275,842</u>	<u>\$ 3,914,728</u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>			
Equipment Received in Exchange for Finance Lease	<u>\$ 37,492</u>	<u>\$ -</u>	<u>\$ 37,492</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Eliminations	Total
Salaries and Wages	\$ 3,543,258	\$ 208,266	\$ -	\$ 3,751,524
Pension Expense	864,283	55,035	-	919,318
Other Employee Benefits	907,456	41,221	-	948,677
Payroll Taxes	125,904	7,821	-	133,725
Legal Expenses	-	6,130	-	6,130
Accounting Expenses	-	34,500	-	34,500
Instructional Materials	200,090	154	-	200,244
Other Fees for Services	636,539	130,258	(299,976)	466,821
Advertising and Promotion Expenses	12,695	-	-	12,695
Office Expenses	108,230	463	-	108,693
Information Technology Expenses	18,731	15,907	-	34,638
Occupancy Expenses	530,326	792	-	531,118
Travel Expenses	28,225	321	-	28,546
Conference and Meeting Expenses	97,641	5,776	-	103,417
Depreciation and Amortization Expense	68,908	-	-	68,908
Interest Expense	916	-	-	916
Insurance Expense	42,941	43,586	-	86,527
Food and Food Service Supplies	91,526	-	-	91,526
Other Expenses	87,886	4,314	-	92,200
Subtotal	7,365,555	554,544	(299,976)	7,620,123
Eliminations	(199,429)	(100,547)	299,976	-
Total	<u>\$ 7,166,126</u>	<u>\$ 453,997</u>	<u>\$ -</u>	<u>\$ 7,620,123</u>

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Northern United Charter Schools (the School) is a nonprofit benefit corporation under the laws of the state of California. The mission of the 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. The School is funded principally through the state of California public education monies received through the California Department of Education. The School consists of two charter schools operating as of June 30, 2023, as follows:

- Northern United - Humboldt Charter School
- Northern United - Siskiyou Charter School

Northern United - Humboldt Charter School is a public charter school chartered by the Humboldt County Office of Education (HCOE) on December 20, 2017. HCOE may revoke the charter for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Northern United - Siskiyou Charter School is a public charter school chartered by the Siskiyou County Office of Education (SCOE) on February 21, 2018. SCOE may revoke the charter for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

**Basis of Accounting**

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

**Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

**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 the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.



**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Functional Allocation of Expenses**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, information technology, occupancy, travel expenses, insurance, and other expenses, which are allocated on the basis of estimates of time and effort.

**Cash and Cash Equivalents**

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000.

**NORTHERN UNITED CHARTER SCHOOLS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the School has conditional grants of \$449,623 of which \$176,888 is recognized as deferred revenue in the statement of financial position.

**Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Taxes**

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files an exempt organization return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**Leases**

The School leases certain school facilities, office space, and equipment. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Adoption of New Accounting Standards**

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The School adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption.

The School has elected to adopt the package of practical expedients available in the year of adoption. The School has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the School's ROU assets.

The School elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, the School recognized on July 1, 2022 a ROU asset at the carrying amount of the lease asset of \$195,389. The School also recognized on July 1, 2022 a lease liability of \$195,389, which represents the present value of the remaining lease payments discounted using risk-free rates ranging from 2.84% to 2.85%.

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through February 23, 2024, the date these financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2023:

Cash and Cash Equivalents	\$ 3,914,728
Accounts Receivable	796,848
Financial Assets Available for General Expenditure	<u>\$ 4,711,576</u>

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 LIQUIDITY AND AVAILABLE (CONTINUED)**

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The School maintains cash with the Humboldt County Office of Education and the Siskiyou County Office of Education (the Counties). The Counties pool these funds with those of other organizations in their respective counties and invest the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool. The Counties are authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the Counties are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in these pool as of June 30, 2023, as provided by the pool sponsors was approximately \$3,914,728.

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$62,362 for the year ended June 30, 2023.

The components of property, plant, and equipment as of June 30, 2023 are as follows:

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
Leasehold Improvements	\$ 119,270	\$ 77,215	\$ 196,485
Equipment, Furniture, and Fixtures	-	155,609	155,609
Total	119,270	232,824	352,094
Less: Accumulated Amortization	(91,440)	(146,216)	(237,656)
Total Property, Plant, and Equipment	<u>\$ 27,830</u>	<u>\$ 86,608</u>	<u>\$ 114,438</u>

**NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose in the amount of \$612,621 for the year ended June 30, 2023.

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 6 EMPLOYEE RETIREMENT**

**Multiemployer Defined Benefit Pension Plans**

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of the State Teachers' Retirement Systems (STRS). The risks of participating in this multiemployer defined benefit pension plan are different from single employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law, and (c) if the School chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

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

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer 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. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 287,581	100%
2022	\$ 319,124	100%
2023	\$ 453,031	100%



**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)**

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

**On Behalf Payments**

The state of California makes contributions to CalSTRS on behalf of the School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$219,866 which were recorded as revenues and expenditures in the financial statements.

**Public Employees' Retirement System (PERS)**

**Plan Description**

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. 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. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2022, the School Employer Pool total plan assets are \$79.3 billion, the present value of accumulated plan benefits is \$113.7 billion, contributions from all employers totaled \$3.55 billion, and the plan is 69.8% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Funding Policy**

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The 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 year ended June 30, 2023 was 25.37%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 133,869	100%
2022	\$ 188,516	100%
2023	\$ 246,421	100%

**NORTHERN UNITED CHARTER SCHOOLS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 7 LEASES – ASC 842**

The School leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2027. Certain facility agreements generally require the School to pay real estate taxes, insurance, and repairs.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2023:

Lease Costs:

Finance Lease Costs:

Amortization of Right-of-Use Assets	\$ 6,546
Interest on Lease Liabilities	916
Operating Lease Costs	333,650
Total Lease Costs	<u>\$ 341,112</u>

Other Information:

Cash Paid for Amounts Included in the Measurement of Lease Liabilities:

Operating Cash Flows from Financing Leases	\$ 916
Operating Cash Flows from Operating Leases	\$ 329,354
Financing Cash Flows from Financing Leases	\$ 6,145
Right-of-Use Assets Obtained in Exchange for New Financing Lease Liabilities	\$ 37,492
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 195,389
Weighted-Average Remaining Lease Term - Financing Leases	4.3 Years
Weighted-Average Remaining Lease Term - Operating Leases	1.3 Years
Weighted-Average Discount Rate - Financing	2.88%
Weighted-Average Discount Rate - Operating	2.84%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

<u>Year Ending June 30,</u>	<u>Financing Leases</u>	<u>Operating Leases</u>
2024	\$ 7,703	\$ 341,038
2025	7,703	72,157
2026	7,703	-
2027	7,703	-
2028	2,568	-
Thereafter	-	-
Total Lease Payments	33,380	413,195
Less: Imputed Interest	(2,033)	(7,887)
Present Value of Lease Liabilities	<u>\$ 31,347</u>	<u>\$ 405,308</u>



**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7   LEASES – ASC 842 (CONTINUED)**

As of June 30, 2023, the School has an additional facility operating lease that has not yet commenced whose future lease payments approximate \$57,758. The operating lease will commence in July 2023 with a lease term of one year.

**NOTE 8   CONTINGENCIES, RISKS AND UNCERTAINTIES**

The 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 disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

## SUPPLEMENTARY INFORMATION

**NORTHERN UNITED CHARTER SCHOOLS  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2023  
(SEE INDEPENDENT AUDITORS' REPORT)  
UNAUDITED**

Northern United Charter Schools (the School) was established in 2017 and began serving students in 2018.

The charter school numbers are as follows:

- Northern United - Humboldt Charter School: 1957, chartered by the Humboldt County Office of Education on December 20, 2017
- Northern United - Siskiyou Charter School: 1958, chartered by the Siskiyou County Office of Education on February 21, 2018

The Board of Directors and the Administrators as of the year ended June 30, 2023 were as follows:

**BOARD OF DIRECTORS**

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>	<u>Term Length</u>
Rosemary Kunkler	President	December 2024	3 Years
Amie Snider	Vice President	December 2023	3 Years
Jere Cox	Member	December 2024	3 Years
Melissa Johnson	Member	December 2024	3 Years

**ADMINISTRATORS**

Shari Lovett	Executive Director
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**NORTHERN UNITED CHARTER SCHOOLS  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2023**

N/A – The School is non-classroom based.

**NORTHERN UNITED CHARTER SCHOOLS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
YEAR ENDED JUNE 30, 2023**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Northern United - Humboldt Charter School				
Grades TK/K-3	-	121.73	-	121.65
Grades 4-6	-	57.10	-	56.65
Grades 7-8	-	37.34	-	37.47
Grades 9-12	-	86.78	-	90.14
Subtotal	-	302.95	-	305.91
Northern United - Siskiyou Charter School				
Grades TK/K-3	-	24.14	-	23.49
Grades 4-6	-	23.91	-	23.02
Grades 7-8	-	20.35	-	21.49
Grades 9-12	-	48.13	-	49.29
Subtotal	-	116.53	-	117.29
ADA Totals	-	419.48	-	423.20

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**NORTHERN UNITED CHARTER SCHOOLS  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School
June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	\$ 2,623,460	\$ 1,470,817
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Accounts Receivable	-	(31,859)
Property, Plant, and Equipment	(23,854)	86,608
Operating Right-of-Use (ROU) Assets	320,794	80,218
Financing Right-of-Use (ROU) Assets	30,946	-
Accounts Payable and Accrued Liabilities	-	(56,034)
Deferred Revenue	-	250,262
Operating Lease Liability	(322,390)	(82,918)
Financing Lease Liability	(31,347)	-
Net Adjustments and Reclassifications	<u>(25,851)</u>	<u>246,277</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 2,597,609</u>	<u>\$ 1,717,094</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**NORTHERN UNITED CHARTER SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Federal Expenditures Total
<b>U.S. Department of Education</b>						
Pass-Through Programs from California						
Department of Education:						
Every Child Succeeds Act:						
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329		\$ 111,237	\$ 50,488	\$ 161,725
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341		12,848	5,162	18,010
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396		10,000	9,999	19,999
Title IV, Part C: Public Charter Schools Grants	84.282	15385		-	25,721	25,721
Title V, Part B, Rural and Low Income School Program (aka REAP)	84.358	14356		14,550	9,616	24,166
Special Education Cluster: IDEA Basic Local						
Assistance Entitlement, Part B, Section 611	84.027	13379		44,360	-	44,360
ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638		14,517	-	14,517
Total Special Education Cluster				58,877	-	58,877
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):						
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	COVID-19	3		3
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	COVID-19	-	92,098	92,098
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	COVID-19	-	17,392	17,392
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	529,390	184,151	713,541
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	COVID-19	125,413	63,026	188,439
Total Coronavirus Aid, Relief, and Economic Security Act (CARES Act)				654,806	356,667	1,011,473
Total U.S. Department of Education				862,318	457,653	1,319,971
<b>U.S. Department of Agriculture</b>						
Pass-Through Program from California						
Department of Education:						
Child Nutrition Cluster:						
National School Lunch Program	10.555	13391		68,500	-	68,500
Total Child Nutrition Cluster				68,500	-	68,500
Continuing Appropriations Act and Other Extensions Act:						
Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	15644	COVID-19	-	614	614
Total U.S. Department of Agriculture				68,500	614	69,114
Total Expenditures of Federal Awards				\$ 930,818	\$ 458,267	\$ 1,389,085

N/A - Not Applicable and/or Not Available.

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**NORTHERN UNITED CHARTER SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2023**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

This schedule presents information on the amount of instructional time offered by the School and whether School complied with the provisions of the Education Code. The School operated non-classroom-based charter schools and therefore, this schedule does not apply.

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

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

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

**NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the School.

**NOTE 5 INDIRECT COST RATE**

The School has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.





**INDEPENDENT AUDITORS' 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  
Eureka, California

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 Northern United Charter Schools (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 23, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School's 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.

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

**Report on Compliance and Other Matters**

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

**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 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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Glendora, California  
February 23, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Northern United Charter Schools  
Eureka, California

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

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

We have audited Northern United Charter Schools's (the 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 School's major federal programs for the year ended June 30, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the 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, 2023.

***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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 School's compliance with the compliance requirements referred to above.

***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 School's federal programs.

### ***Auditors' 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 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 GAAS, *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 School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 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 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 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.

### **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.

Board of Directors  
Northern United Charter Schools

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Glendora, California  
February 23, 2024



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors  
Northern United Charter Schools  
Eureka, California

### Report on Compliance

#### **Opinion on State Compliance**

We have audited Northern United Charter Schools's (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

#### **Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 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. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

#### **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 School's state programs.

### **Auditors' Responsibility 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 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 GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 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 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 *2022-2023 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 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.



### Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable <sup>1</sup>
After/Before School Education and Safety Program	Not Applicable <sup>2</sup>
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 <sup>3</sup>
Immunizations	Not Applicable <sup>4</sup>
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable <sup>5</sup>
Transitional Kindergarten	Not Applicable <sup>6</sup>
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable <sup>7</sup>
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable <sup>7</sup>
Charter School Facility Grant Program	Not Applicable <sup>8</sup>

Not Applicable<sup>1</sup>: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable<sup>2</sup>: The School did not operate an after or before school program component of this grant.

Not Applicable<sup>3</sup>: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable<sup>4</sup>: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable<sup>5</sup>: The School did not receive a CTEIG allocation for the audit year.

Not Applicable<sup>6</sup>: The School did not report any transitional kindergarten ADA as generated through classroom-based instruction.

Not Applicable<sup>7</sup>: The School did not report any ADA as generated through classroom-based instruction.

Not Applicable<sup>8</sup>: The School did not receive Charter School Facility Grant Program funding for the year audited.



### **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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Glendora, California  
February 23, 2024

**NORTHERN UNITED CHARTER SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**Section I – Summary of Auditors' Results**

**Financial Statements**

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425C	Expanded Learning Opportunities (ELO) Grant GEER II
84.425D	Elementary and Secondary School Emergency Relief II (ESSER II) Fund
84.425D	ELO Grant ESSER II State Reserve
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

**NORTHERN UNITED CHARTER SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section I – Summary of Auditors' Results (Continued)***

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All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

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***Findings and Questioned Costs – State Compliance***

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There were no findings or questioned costs related to state awards for the year ended June 30, 2023.

**NORTHERN UNITED CHARTER SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

<b>2022-001</b>	<b>Late Filing of Audit Report</b>	<b>30000</b>
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**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 (Humboldt extension to March 15, 2023 and Siskiyou extension to January 31, 2023) to file the audit report.

**Status:** Implemented.

**FINDINGS – FEDERAL AWARD PROGRAMS AUDITS**

There were no federal award program audit findings in the prior year.

**FINDINGS – STATE COMPLIANCE**

<b>2022-002</b>	<b>Unduplicated Pupil Counts</b>	<b>40000</b>
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**Northern United - Siskiyou Charter School – Charter #1958**

**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 testing of the unduplicated student counts, it was 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. The samples 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.

**Status:** Implemented.



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**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.4 Approval of 2024-2025 Calendar for NU-HCS

**Action Requested:**

Approval

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

The attached calendar establishes the first and last days of school, staff work days, and school holidays. This calendar was created after reviewing other locals COE and district calendars and the completion of a staff survey.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett



# Northern United - Humboldt Charter School

## 2024-25 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 26, 2023	<b>LP1</b>	26-Aug	27	28	29	30	School Starts - Aug 26
to		2-Sep	3	4	5	6	Labor Day - Sept 2
September 20, 2023		9	10	11	12	13	
Instructional Days	<b>19</b>	16	17	18	19	20	
September 23, 2023	<b>LP2</b>	23	24	25	26	27	
to		30	1-Oct	2	3	4	
October 18, 2022		7	8	9	10	11	
Instructional Days	<b>20</b>	14	15	16	17	18	
October 21, 2023	<b>LP3</b>	21	22	23	24	25	
to		28	29	30	31	1-Nov	
November 15, 2023		4	5	6	7	8	
Instructional Days	<b>19</b>	11	12	13	14	15	Veterans Day - Nov 11
November 18, 2023	<b>LP4</b>	18	19	20	21	22	
to		25	26	27	28	29-Nov	Thanksgiving Holiday Week - Nov 25-29
December 13, 2023		2-Dec	3	4	5	6	
Instructional Days	<b>15</b>	9	10	11	12	13	P1 Ends - Dec 13
12/16/2023	<b>LP5</b>	16	17	18	19	20	
to		23	24	25	26	27	Winter Break - Dec 23-Jan 3
January 24, 2024		30	31	1-Jan	2	3	
		6	7	8	9	10	
		13	14	15	16	17	Martin Luther King Day - Jan 20
Instructional Days	<b>19</b>	20	21	22	23	24	Semester 1 Ends - Jan 24 (92 days)
January 27, 2024	<b>LP6</b>	27	28	29	30	31	
to		3-Feb	4	5	6	7	
February 21, 2024		10	11	12	13	14	
Instructional Days	<b>15</b>	17	18	19	20	21	Presidents Week - Feb 17-21
February 24, 2024	<b>LP7</b>	24	25	26	27	28	
to		3-Mar	4	5	6	7	
March 21, 2024		10	11	12	13	14	
Instructional Days	<b>20</b>	17	18	19	20	21	P2 Ends - Mar 21
March 24, 2024	<b>LP8</b>	24	25	26	27	28	
to		31	1-Apr	2	3	4	
April 18, 2024		7	8	9	10	11	Spring Break - Apr 7-11
Instructional Days	<b>15</b>	14	15	16	17	18	
April 21, 2024	<b>LP9</b>	21	22	23	24	25	
to		28	29	30	1-May	2	
May 16, 2024		5	6	7	8	9	
Instructional Days	<b>20</b>	12	13	14	15	16	
May 19, 2024	<b>LP10</b>	19	20	21	22	23	
to		27	28	29	30	31	Memorial Day - May 27
June 12, 2024		2-Jun	3	4	5	6	Semester 2 Ends - Jun 12 (88 days)
Instructional Days	<b>18</b>	9	10	11	12		Last Day of School - Jun 12 (180 days)

Note: Bold borders on individual days represent federal or local holidays.

Revised 2/28/2024



**Agenda Item 5.**

**ACTION ITEMS TO BE CONSIDERED**

**Subject:**

5.6 Approval of 2024-2025 Calendar for NU-SCS

**Action Requested:**

Approval

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

The attached calendar establishes the first and last days of school, staff work days, and school holidays. This calendar was created after reviewing other locals COE and district calendars and the completion of a staff survey.

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett





# Northern United - Siskiyou Charter School

## 2024-25 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 26, 2023	<b>LP1</b>	26-Aug	27	28	29	30	School Starts - Aug 26
to		2-Sep	3	4	5	6	Labor Day - Sept 2
September 20, 2023		9	10	11	12	13	
Instructional Days	19	16	17	18	19	20	
September 23, 2023	<b>LP2</b>	23	24	25	26	27	
to		30	1-Oct	2	3	4	
October 18, 2022		7	8	9	10	11	
Instructional Days	20	14	15	16	17	18	
October 21, 2023	<b>LP3</b>	21	22	23	24	25	
to		28	29	30	31	1-Nov	
November 15, 2023		4	5	6	7	8	
Instructional Days	19	11	12	13	14	15	Veterans Day - Nov 11
November 18, 2023	<b>LP4</b>	18	19	20	21	22	
to		25	26	27	28	29-Nov	Thanksgiving Holiday Week - Nov 25-29
December 13, 2023		2-Dec	3	4	5	6	
Instructional Days	15	9	10	11	12	13	P1 Ends - Dec 13
12/16/2023	<b>LP5</b>	16	17	18	19	20	
to		23	24	25	26	27	Winter Break - Dec 23-Jan 3
January 24, 2024		30	31	1-Jan	2	3	
		6	7	8	9	10	
		13	14	15	16	17	Martin Luther King Day - Jan 20
Instructional Days	19	20	21	22	23	24	Semester 1 Ends - Jan 24 (92 days)
January 27, 2024	<b>LP6</b>	27	28	29	30	31	
to		3-Feb	4	5	6	7	
February 21, 2024		10	11	12	13	14	
Instructional Days	15	17	18	19	20	21	Presidents Week - Feb 17-21
February 24, 2024	<b>LP7</b>	24	25	26	27	28	
to		3-Mar	4	5	6	7	
March 21, 2024		10	11	12	13	14	
Instructional Days	20	17	18	19	20	21	P2 Ends - Mar 21
March 24, 2024	<b>LP8</b>	24	25	26	27	28	
to		31	1-Apr	2	3	4	
April 18, 2024		7	8	9	10	11	Spring Break - Apr 7-11
Instructional Days	15	14	15	16	17	18	
April 21, 2024	<b>LP9</b>	21	22	23	24	25	
to		28	29	30	1-May	2	
May 16, 2024		5	6	7	8	9	
Instructional Days	20	12	13	14	15	16	
May 19, 2024	<b>LP10</b>	19	20	21	22	23	
to		27	28	29	30	31	Memorial Day - May 27
June 12, 2024		2-Jun	3	4	5	6	Semester 2 Ends - Jun 12 (88 days)
Instructional Days	18	9	10	11	12		Last Day of School - Jun 12 (180 days)

Note: Bold borders on individual days represent federal or local holidays.

Revised 2/28/2024

**Agenda Item 6.**  
**DISCUSSION ITEMS**

---

**Subject:**

6.1 Eligibility for Additional Targeted Support and Improvement for NU-HCS

**Action Requested:**

Discussion

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

NU-HCS has been identified by CDE as eligible for Additional Targeted Support and Improvement (ATSI) due to our students of two or more races in the area of chronic absenteeism. As part of ATSI requirements, the LEA is required to notify the school that they are eligible for ATSI. This letter is the official notification.

**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

## School Director

Shari Lovett

## Board of Directors

Rosemary Kunkler—President

Briana Oesterle—Vice President

Jere Cox

Melissa Johnson

## ATSI NOTIFICATION LETTER FROM LEA TO SCHOOL

### RE: Eligibility for Additional Targeted Support and Improvement

Northern United - Humboldt Charter School has been identified by the California Department of Education as eligible for Additional Targeted Support and Improvement (ATSI). The LEA must provide you with this notification and the consistently underperforming student groups.

Northern United -Humboldt Charter School: Two or More Races in the area of Chronic Absenteeism

Northern United - Humboldt Charter School must develop and implement a school-level plan to improve student outcomes. The LEA must approve and monitor the implementation of the School Plan for Student Achievement. Single-school districts may incorporate the following plan requirements into their LCAP. The school plan must:

- be based on indicators in the statewide accountability system and informed by all indicators, including student performance against long-term goals; and
- identify resource inequities, which may include a review of LEA- and school-level budgeting, to be addressed through implementation of the school improvement plan.

In addition, the LEA is required to take additional action following unsuccessful implementation of such school plan. The LEA will monitor implementation and outcomes annually. If after 3 years, the same student groups are underperforming, the school will be identified for additional LEA oversight.

**Agenda Item 7.**  
**REPORTS**

**Subject:**

7.1 Enrollment and Attendance Report

**Action Requested:**

None

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

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

Enrollment as of 2/23/2024 (LP6):  
NU-Humboldt Charter School - 312  
NU-Siskiyou Charter School - 124

Attendance as of 1/26/2024 (LP 5):  
NU-Humboldt Charter School - 96.49%  
NU-Siskiyou Charter School - 94.96%

Enrollment as of 2/24/2023 (LP 6):  
NU-Humboldt Charter School - 320  
NU-Siskiyou Charter School - 127

Attendance as of 1/27/2023 (LP 5):  
NU-Humboldt Charter School - 97.14%  
NU-Siskiyou Charter School - 94.69%

**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
8/28-9/22	313	305.79	97.98%	8/28-9/22	124	110.95	94.23%
9/25-10/20	316	306.65	97.32%	9/25-10/20	122	115.8	92.16%
10/23-11/17	320	311.58	97.29%	10/23-11/17	125	114.42	90.73%
11/20-12/15	312	309.67	96.79%	11/20-12/15	123	116.53	92.88%
12/18-1/26	315	305.78	96.49%	12/18-1/26	116	119.44	94.96%
1/29-2/23	312			1/29-2/23	124		
2/26-3/22				2/26-3/22			
3/25-4/19				3/25-4/19			
4/22-5/17				4/22-5/17			
5/20-6/14				5/20-6/14			
Year Overall				Year Overall			

**Agenda Item 7 .**  
**REPORTS**

**Subject:**  
7.2 Financial Reports

**Action Requested:**  
None

**Previous Staff/Board Action, Background Information and/or Statement of Need:**  
Each month a Financial Report is given in order to keep the Board apprised of the fiscal condition of each school.

**Fiscal Implications:**  
None

**Contact Person/s:** Shari Lovett, Kelley Withers



## 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2023/24 February

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	REVENUE LIMIT ST AID-CURR YR	1,912,667.00			1,912,667.00
8012	REVENUE LIMIT-EPA	29,801.00			29,801.00
	<b>Total LCFF Revenue Sources</b>	<b>1,942,468.00</b>	<b>.00</b>	<b>.00</b>	<b>1,942,468.00</b>
<b>Federal Revenue</b>					
8181	SP ED-ENTITLEMENT PER UDC	50,100.00			50,100.00
8221	NATIONAL LUNCH PROGRAM	41,183.06			41,183.06
8290	ALL OTHER FEDERAL REVENUES	79,742.00			79,742.00
8295	ALL FEDERAL REV PRIOR YEAR	0.07-			.07-
	<b>Total Federal Revenue</b>	<b>171,024.99</b>	<b>.00</b>	<b>.00</b>	<b>171,024.99</b>
<b>Other State Revenues</b>					
8520	CHILD NUTRITION	19,866.05			19,866.05
8560	STATE LOTTERY REVENUE	43,714.75			43,714.75
8590	ALL OTHER STATE REVENUES	223,191.00			223,191.00
8595	ALL OTHER STATE REV-PRIOR YR	429.82-			429.82-
	<b>Total Other State Revenues</b>	<b>286,341.98</b>	<b>.00</b>	<b>.00</b>	<b>286,341.98</b>
<b>Other Local Revenue</b>					
8660	INTEREST	166.01-			166.01-
8677	INTERAGENCY SVCS BETWEEN LEA	38,803.37			38,803.37
8699	ALL OTHER LOCAL REVENUES	344,291.72			344,291.72
8792	TRANS OF APPORTION FROM COE	58,345.00			58,345.00
	<b>Total Other Local Revenue</b>	<b>441,274.08</b>	<b>.00</b>	<b>.00</b>	<b>441,274.08</b>
	<b>Total Revenues</b>	<b>2,841,109.05</b>	<b>.00</b>	<b>.00</b>	<b>2,841,109.05</b>

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail</b>						
<b>Certificated Salaries</b>						
1100	TEACHERS SALARIES - REGULAR	503,423.98		402,500.22	100,625.06	298.70
1104	SPECIAL ED TEACHER	166,918.98		133,174.68	33,293.67	450.63
1131	SUMMER TEACHERS	0.36				.36
1132	COACHES AND SPECIAL ADVISORS	5,000.00				5,000.00
1140	TEACHER SALARY - SUBSTITUTES	6,000.50			1,204.70	4,795.80
1150	TEACHER SALARY - OTHER PAY	28,990.50			6,747.50	22,243.00
1200	CERT PUPIL SUPPORT SAL - REG	43,350.25		34,200.00	8,550.00	600.25

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

## 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2023/24 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
<b>Certificated Salaries (continued)</b>						
1300	CERT SUPRVSRs' & ADMINS' SAL	51,511.18		41,209.04	10,302.26	.12-
1311	COORDINATOR	34,750.00		27,800.00	6,950.00	.00
1350	CERT SUPRVSR & ADMN-OTH PAY	8,500.00			1,537.50	6,962.50
1900	OTHER CERT SALARY- REGULAR	108,706.55		86,965.40	21,741.35	.20-
	<b>Total Certificated Salaries</b>	<b>957,152.30</b>	<b>.00</b>	<b>725,849.34</b>	<b>190,952.04</b>	<b>40,350.92</b>
<b>Classified Salaries</b>						
2100	CLASS INSTR AIDE SAL-REGULAR	57,996.90		42,831.42	11,604.65	3,560.83
2122	INSTR AIDE SAL HRLY-SPECL ED	33,197.49		26,177.50	5,881.51	1,138.48
2131	INSTR AIDE SAL XTR ASGN-REG	0.33				.33
2210	FOOD SERVICE PERSONNEL	21,320.00		17,056.00	4,264.00	.00
2214	CUSTODIAN	5,056.80		4,116.00	889.13	51.67
2255	COMPUTER LAB TECHNICIAN	28,883.31		23,106.68	5,776.67	.04-
2304	BUSINESS MANAGER	42,604.12		34,083.36	8,520.84	.08-
2307	COORDINATOR	33,160.87		26,528.36	6,632.09	.42
2308	DIRECTOR	29,541.62		23,633.36	5,908.34	.08-
2309	ADMINISTRATIVE ASSISTANT	15,200.00		12,160.00	3,040.00	.00
2402	ACCOUNT TECHNICIAN	30,967.50		24,693.60	6,354.00	80.10-
2403	CLERICAL TECHNICIAN	10,173.00		8,382.64	2,220.50	430.14-
2405	ATTENDANCE TECHNICIAN	19,458.31		15,566.68	3,891.67	.04-
2406	SECRETARY	15,360.00		12,800.00	3,360.00	800.00-
2900	OTHER CLASS SALARIES-REGULAR	74,171.00		38,216.00	22,065.50	13,889.50
2950	OTHER CLASS SALARIES-OTH PAY				100.00	100.00-
	<b>Total Classified Salaries</b>	<b>417,091.25</b>	<b>.00</b>	<b>309,351.60</b>	<b>90,508.90</b>	<b>17,230.75</b>
<b>Employee Benefits</b>						
3101	STRS - CERTIFICATED	348,304.59		130,903.04	33,037.52	184,364.03
3201	PERS - CERTIFICATED	13,451.48		10,760.96	2,690.24	.28
3202	PERS - CLASSIFIED	100,833.18		77,813.39	20,147.56	2,872.23
3311	SOCIAL SECURITY-CERTIFICATED	3,125.38		2,500.68	646.87	22.17-
3312	SOCIAL SECURITY-CLASSIFIED	25,746.75		19,087.21	5,588.40	1,071.14
3331	MEDICARE-CERTIFICATED	13,858.98		10,508.60	2,764.76	585.62
3332	MEDICARE-CLASSIFIED	6,021.96		4,463.98	1,306.97	251.01
3411	HEALTH & WELFARE BENEFITS-CRT	265,800.00		205,302.40	51,325.60	9,172.00
3412	HEALTH & WELFARE BENEFITS-CLS	105,637.36		82,916.42	20,729.08	1,991.86
3501	ST UNEMPLOYMENT INS-CERTIF	477.11		362.56	95.38	19.17
3502	ST UNEMPLOYMENT INS-CLASSIFD	207.85		153.88	45.07	8.90

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)



## 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2023/24 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Employee Benefits (continued)</b>						
3601	WORKER'S COMP-CERTIFICATED	7,000.62		5,290.64	1,391.92	318.06
3602	WORKER'S COMP-CLASSIFIED	3,056.06		2,247.44	657.99	150.63
	<b>Total Employee Benefits</b>	<b>893,521.32</b>	<b>.00</b>	<b>552,311.20</b>	<b>140,427.36</b>	<b>200,782.76</b>
<b>Books and Supplies</b>						
4110	TEXTBOOKS	943.61		94.25-	211.29	826.57
4310	MATERIALS & SUPPLIES	99,933.98		2,026.83	5,470.86	92,436.29
4312	SUBSCRIPTIONS/PERIODICALS	2,310.11				2,310.11
4314	TESTS	500.00				500.00
4351	OFFICE SUPPLIES	7,225.30		124.40	501.19	6,599.71
4364	GASOLINE	3,198.84			765.07	2,433.77
4374	CUSTODIAL SUPPLIES	6,843.62		242.58	201.25	6,399.79
4377	GROUND SUPPLIES	842.55		784.96-	784.96	842.55
4381	BUILDING MAINTENANCE SUPPLS	2,501.01		994.83		1,506.18
4382	SMALL TOOLS	61.00				61.00
4383	LOCKS AND KEYS	17.35				17.35
4384	REPAIR PARTS-BUILDING	210.00				210.00
4393	WORKSHOP REFRESHMENTS	1,197.20				1,197.20
4396	FOOD SERVICE SUPPLIES	2,569.69		191.24-	190.38	2,570.55
4400	EQUIPMENT	105,260.00				105,260.00
4445	COMPUTERS	1,000.00				1,000.00
4453	OTHER TECHNOLOGY	500.00				500.00
4710	FOOD	786.22		328.53-	269.20	845.55
	<b>Total Books and Supplies</b>	<b>235,900.48</b>	<b>.00</b>	<b>1,989.66</b>	<b>8,394.20</b>	<b>225,516.62</b>
<b>Services and Other Operating Expenditures</b>						
5201	EMPLOYEE MILEAGE	11,299.58			1,019.80	10,279.78
5205	AIRFARE	1,729.57				1,729.57
5207	REGISTRATION FEES	21,040.65		340.80-	318.00	21,063.45
5209	ACCOMMODATIONS	9,578.22		386.05-	1,353.11	8,611.16
5210	TRAVEL & CONFERENCES				139.15	139.15-
5261	BUS TICKETS FOR STUDENTS	85.00-		85.00-		.00
5300	DUES & MEMBERSHIPS	16,951.18				16,951.18
5450	OTHER INSURANCE	1,517.99		116.91-	116.91	1,517.99
5510	HEATING FUEL	500.00			81.06	418.94
5512	PROPANE	960.82				960.82
5520	ELECTRICITY SERVICES	6,462.88		1,864.00-	3,302.16	5,024.72

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

## 62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2023/24 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
<b>Expenditure Detail (continued)</b>						
<b>Services and Other Operating Expenditures (continued)</b>						
5530	WATER SERVICES	1,051.92		659.77-	659.77	1,051.92
5560	WASTE DISPOSAL	2,889.11		1,094.06-	1,301.93	2,681.24
5565	HAZARDOUS WASTE DISPOSAL	150.00				150.00
5612	RENTALS AND LEASES-BUILDINGS	0.39-		22,969.36-	22,969.36	.39-
5623	RENTALS AND LEASES-EQUIPMENT	5,317.91		930.55-	2,113.18	4,135.28
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5633	REPAIRS-VEHICLES	7.99				7.99
5637	MAINTENANCE AGREEMENTS	5,531.70		948.39-	1,039.58	5,440.51
5800	CONTRACTED SERVICES	181,725.37		4,891.92	35,081.75	141,751.70
5801	STUDENT TRAVEL/FIELDTRIPS	658.00				658.00
5805	PRINTING SERV-OUTSIDE VENDOR	654.24				654.24
5812	LIBRARY CONTRACT	3,328.00				3,328.00
5819	OTHER INTER-LEA CONTRACTS	88,337.42				88,337.42
5822	AUDIT FEES	3,039.00			7,310.10	4,271.10-
5823	LEGAL FEES	9,358.00				9,358.00
5831	ADVERTISEMENT	5,638.00		481.00-	1,443.00	4,676.00
5845	INFORMTN NETWORK SERV CONTR	9,595.00				9,595.00
5861	FINGERPRINTING	1,814.00				1,814.00
5881	OTHER CHARGES/FEES	6,495.03			15.55	6,479.48
5884	LICENSE, PERMIT, USE FEE, TX	1,002.00				1,002.00
5885	STUDENT AWARDS	100.00				100.00
5888	OTHER OPERATING EXPENSE	34,087.00				34,087.00
5909	TELEPHONE/COMMUNICATIONS	3,736.07			120.48	3,615.59
5922	TELEPHONE LINES - TECHNOLOGY	9,825.98			460.00	9,365.98
5950	POSTAGE	2,493.37			98.21	2,395.16
<b>Total Services and Other Operating Expenditures</b>		<b>447,017.61</b>	<b>.00</b>	<b>24,983.97-</b>	<b>78,943.10</b>	<b>393,058.48</b>
<b>Tuition</b>						
7142	OTH TUITN, EXCESS CSTS> COE	3,204.00				3,204.00
<b>Total Tuition</b>		<b>3,204.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>3,204.00</b>
<b>Total Expenditures</b>		<b>2,953,886.96</b>	<b>.00</b>	<b>1,564,517.83</b>	<b>509,225.60</b>	<b>880,143.53</b>
<b>Excess Revenues ( Expenditures )</b>					<b>(509,225.60)</b>	

Account classifications selected  
FD RESC Y OBJT GOAL FUNC SCH LOCALField ranges selected  
FI RANGE

1.	-	-	-	-	-	-
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
10.	-	-	-	-	-	-

Primary sort/rollup levels: FD

Income summary level: 4

Expense summary level: 4

Data source: GLSTEX Standard Extract

Report template: /var/opt/qss/data/CTFAR300: 07/07/2020 17:07:13

Budget type: R Revised

Include budget transfers: U

GL Transactions: B Approved and Unapproved

Exclude Pre-encumbrances: N

Use Reference Values: N

Restricted Fld Nbr: 02 RESOURCE

Separation Option: No Separation of Restricted and UnRestricted

Extraction Type: Restricted and UnRestricted

Report prepared: 02/27/2024 15:51:24

FUND :01 GENERAL FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
Current year revenue						
8290 ALL OTHER FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	0.00	0.00			**

02/01/2024 - 02/29/2024

FUND :62

CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,275,841.72	98,125.34-	125,641.11-	0.00	1,150,200.61	
9200 ACCOUNTS RECEIVABLE	0.00	0.00	2,000.00-	0.00	2,000.00-	
9209 A/R SET-UP ODD YEARS	522,657.43	0.00	395,948.14-	0.00	126,709.29	
9210 A/R POST	29,756.04	17,500.00-	56,956.04-	0.00	27,200.00-	
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	45,425.75-	0.00	0.00	0.00	45,425.75-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	18,605.11-	0.00	51,013.86	0.00	32,408.75	
9511 STRS PASS THROUGH	1,434.50	0.00	0.00	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	19,975.68-	5,198.88-	0.00	18,791.54	
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	325,042.97-	0.00	250,261.65	0.00	74,781.32-	
TOTAL Beginning balance	1,470,817.47	135,601.02-	284,468.66-	0.00	1,186,348.81	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,386,730.00	0.00	893,444.00	0.00	493,286.00	64.4
8012 EPA REVENUE	20,160.00	0.00	11,653.00	0.00	8,507.00	57.8
8019 STATE AID - PRIOR YEAR	8,034.00	0.00	0.00	0.00	8,034.00	0.0
8096 TRANSFERS TO CHART. IN LIEU TX	0.00	0.00	0.00	0.00	0.00	N/A
8290 ALL OTHER FEDERAL REVENUES	233,789.65	14,390.00	52,105.43	0.00	181,684.22	22.3
8550 MANDATED COST REIMBURSEMENTS	3,811.20	0.00	3,994.00	0.00	182.80-	104.8
8560 STATE LOTTERY REVENUE	23,889.60	0.00	20,185.75	0.00	3,703.85	84.5
8590 ALL OTHER STATE REVENUES	258,520.96	0.00	17,929.50	0.00	240,591.46	6.9
8660 INTEREST	5,000.00	0.00	18,607.61	0.00	13,607.61-	372.2
8699 ALL OTHER LOCAL REVENUES	30,021.00	5,000.00	5,000.00	4,200.00	20,821.00	30.6
8792 TF OF APPORT FROM COE	39,145.00	0.00	0.00	0.00	39,145.00	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	2,009,101.41	19,390.00	1,022,919.29	4,200.00	981,982.12	
*TOTAL Beginning balance + Revenue	3,479,918.88	1,490,207.47	2,493,736.76			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	547,330.83	47,670.84	299,552.60	223,600.04	24,178.19	95.6
1150 NUCS TUTOR	0.00	280.00	2,455.00	0.00	2,455.00-	N/A
1170 CERTIFICATED TEACHER SUBSTITUT	0.00	227.50	227.50	0.00	227.50-	N/A
1200 CERT PUPIL SUPPORT SALARY	36,750.00	3,112.50	18,675.00	18,375.00	300.00-	100.8
1300 CERTIFICATED SUPERV & ADM SAL	87,000.00	7,250.00	58,625.02	28,500.00	125.02-	100.1
2100 INSTRUCTIONAL AIDE SALARIES	4,862.00	3,582.00	4,729.50	13,128.00	12,995.50-	367.3
2200 CLASSIFIED SUPPORT SALARIES	25,807.00	2,131.67	20,328.24	8,360.00	2,881.24-	111.2
2400 CLERICAL/TECHNICAL/OFFICE SAL	113,100.00	12,762.68	89,878.09	39,964.28	16,742.37-	114.8
2900 OTHER CLASSIFIED SALARIES	156,940.00	1,601.50	41,307.13	3,766.00	111,866.87	28.7
3101 STRS CERTIFICATED	174,923.45	9,977.89	60,867.34	39,548.47	74,507.64	57.4
3201 PERS CERTIFICATED	0.00	2,507.92	15,047.52	10,031.68	25,079.20-	N/A

02/01/2024 - 02/29/2024

FUND :62

CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
3202 PERS CLASSIFIED	80,229.17	2,868.52	28,889.23	10,769.73	40,570.21	49.4
3301 SOCIAL SECURITY CERTIFICATED	0.00	606.05	3,650.07	2,331.20	5,981.27-	N/A
3302 SOCIAL SECURITY CLASSIFIED	18,643.96	1,244.83	9,792.02	4,043.52	4,808.42	74.2
3311 MEDICARE - CERTIFICATED	9,730.69	837.19	5,479.19	3,921.89	329.61	96.6
3312 MEDICARE - CLASSIFIED	4,360.28	291.10	2,289.91	945.65	1,124.72	74.2
3401 HEALTH & WELFARE CERTIFICATED	181,518.00	16,604.70	102,864.67	66,590.70	12,062.63	93.4
3402 HEALTH & WELFARE CLASSIFIED	108,177.60	3,498.00	33,336.00	13,992.00	60,849.60	43.8
3501 UNEMPLOYMENT - CERTIFICATED	335.56	28.90	189.12	133.61	12.83	96.2
3502 UNEMPLOYMENT - CLASSIFIED	150.36	10.04	78.93	32.62	38.81	74.2
3601 WORKERS COMP - CERTIFICATED	4,563.35	392.60	2,569.54	1,833.76	160.05	96.5
3602 WORKERS COMP - CLASSIFIED	2,044.83	136.52	1,073.88	443.48	527.47	74.2
4100 APPRVD TEXTBKS/CORE CURRICULA	33,753.60	505.76	28,830.14	4,669.77	253.69	99.2
4200 BOOKS AND REFERENCE MATERIALS	0.00	0.00	3,704.91	0.00	3,704.91-	N/A
4300 SUPPLIES	41,069.00	7,132.98	34,840.95	19,208.53	12,980.48-	131.6
4310 NORTH UNITED SUPPLIES	0.00	0.00	0.00	0.00	0.00	N/A
4400 NON-CAPITALIZED EQUIP.	0.00	0.00	8,602.88	0.00	8,602.88-	N/A
4700 FOOD	25,000.00	0.00	113.21	647.50	24,239.29	3.0
5100 SUBAGREEMENTS FOR SERVICES	0.00	8,633.00	10,383.00	49,187.00	59,570.00-	N/A
5200 TRAVEL & CONFERENCE	34,950.00	1,160.54	19,194.91	4,074.06	11,681.03	66.6
5300 DUES & MEMBERSHIPS	18,304.00	0.00	8,665.00	0.00	9,639.00	47.3
5400 INSURANCE	25,000.00	0.00	39,819.00	42,000.00	56,819.00-	327.3
5500 OPERATION & HOUSEKEEPING SERV	15,000.00	824.89	4,845.25	8,266.21	1,888.54	87.4
5510 HEATING BUTANE, OIL	0.00	0.00	217.77	0.00	217.77-	N/A
5520 ELECTRICITY	25,000.00	1,582.80	6,720.93	11,490.72	6,788.35	72.8
5530 WATER&/OR SEWAGE	5,000.00	94.57	569.86	2,020.14	2,410.00	51.8
5550 DISPOSAL/GARBAGE REMOVAL	2,000.00	136.00	881.75	509.09	609.16	69.5
5600 RENTALS, LEASES & REPAIRS,N.C.	14,100.00	508.57	7,157.76	18,226.56	11,284.32-	180.0
5612 NORTH UNITED RENT/LEASE BLDG	141,600.00	0.00	104,076.00	35,400.00	2,124.00	98.5
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	354,261.31	16,341.28	200,802.06	177,963.52	24,504.27-	106.9
5801 LEGAL FEES	2,000.00	0.00	195.00	0.00	1,805.00	9.8
5830 AUDIT FEES	20,000.00	0.00	16,210.00	0.00	3,790.00	81.1
5864 CO-OP / SCOE	4,700.00	0.00	2,350.00	2,350.00	0.00	100.0
5912 COMMUN - INTERNET SVCS/LINES	4,560.00	0.00	407.88	0.00	4,152.12	8.9
5922 COMMUNICATION - TELEPHONE SVCS	5,500.00	447.68	6,737.03	3,315.54	4,552.57-	182.8
5930 COMMUNICATION - POSTAGE/METER	750.00	0.00	157.16	1,500.00	907.16-	221.0
7142 OTH TUIT,EXC CST PMT TO COE	12,185.00	0.00	0.00	0.00	12,185.00	0.0
TOTAL Expense	2,341,199.99	154,991.02	1,307,387.95	871,140.27	162,671.77	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	332,098.58	0.00	0.00	0.00	332,098.58	
9791 FUND BAL-BEGINNING BALANCE	1,470,817.47-	0.00	0.00	0.00	1,470,817.47-	
TOTAL Ending balance	1,138,718.89-	0.00	0.00	0.00	1,138,718.89-	
**Fund balance	1,138,718.89	1,335,216.45	1,186,348.81			**

FUND :77 SCHOOL / PAYROLL CLEARING 995

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	6,090.60-	14,726.41	6,090.60	0.00	0.00	
9620 DUE TO OTHER AGENCIES	6,090.60	14,726.41-	6,090.60-	0.00	0.00	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	0.00	0.00			**

FUND :87 AP CLEARING (994)

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	2,303.00-	97,778.87	2,303.00	0.00	0.00	
9620 DUE TO OTHER AGENCIES	2,303.00	97,778.87-	2,303.00-	0.00	0.00	
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 7.**  
**REPORTS**

**Subject:**

7.3 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 7.**  
**REPORTS**

**Subject:**

7.4 Northern United - Humboldt Charter School Report

**Action Requested:**

Information

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

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

**Fiscal Implications:**

None

**Contact Person/s:** Shari Lovett, Rebekah Davis

## Humboldt Regional Director Board Report 3-6-24

### What's happening Schoolwide?

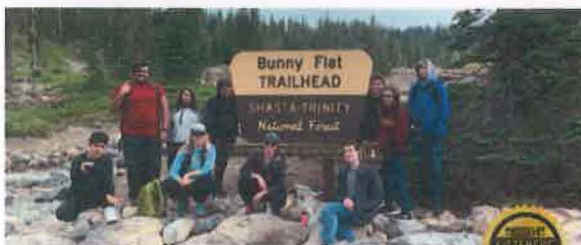
- A. Our middle school boys basketball team has won about half of their games. This is a huge improvement since last year. Go, Team!



- B. Our group of parents, students, and staff had a great time at the Community Engagement Institute.



- C. We won the 2024 Listeners' Choice Award for the Best School in Humboldt County!!!  
What an honor!



**Northern United - Humboldt Charter School**

📞 7074452660 🌐 Visit Website

📍 2120 Compton Road, Eureka, CA

2024 Categories Won

● Gold: School



D. Lego Club is always a fun time!



E. Althea, with help from Felicia at HCOE, submitted our Community Schools Implementation Grant!!



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

A. Sarah Schaefer started Thursday afternoon Outdoor Exploration at ELC. This Thursday students took a bike ride along the boardwalk.





B. ELC Student Leadership had a bake sale at Arts Alive. They were interviewed by the local news.



C. CLC Student Leadership wanted a dance. Amanda C. and Rebekah collaborated and had ELC Student Leadership decorate, plan, and "manage" the dance for the CLC middle Schoolers. It was a wonderful night in a Winter Wonderland.



D. ELC Student Leadership and staff enjoyed the Mixer with the NUCS Board!



E. CLC celebrated 100 Days of School!



F. Teacher funny:

Fourth grade students in Rebekah's social studies class were doing projects on how the Mission System changed the economy in Alta-California. The students were given 5 minutes to prepare their visual aids for their presentations to the class. A student asked for a piece of tape, but I (Rebekah) was helping another student. I asked the student to find the tape in the copier room since we were working in the Lunchroom. When it came time to present, the student turned the backdrop to reveal his poster which he had hung with a bandaid. Later he said that he couldn't find tape, but he found a first aid kit. :)



G. Meg shared that Mr. Kerr's class at CLC is working on 5-paragraph essays on a historical figure for Black History Month, and she wanted to dovetail on that for the students that she works with in Foundations.

"We started out by learning about Muhammad Ali, and how even though he had dyslexia, he was able to overcome his obstacles and become a champion. Then we watched a short kids documentary on Frederick Douglas and discussed it afterward to strengthen analytical and comprehension skills. Next, I used some of Melody's suggestions from the recent staff newsletter, and we created posters with slogans to hang up. After doing research, the students came up with the slogans all on their own."

Baylie: "Ride the tracks of the Underground Railroad to Freedom!"

Timothy: "The Civil War: Blacks Stay Free"

Cezar: "Run for Freedom" (after researching runaway slaves)



H. Cathie Shermer shares:

As you know we are raising Steelhead in the Classroom again this year!! Before break our eyed eggs arrived and got placed in our classroom tank! We have been keeping the tank covered and the chiller set to keep the water 53 degrees so our eggs can have a nice cold and dark environment to grow! Well, I came into the classroom today and guess what? I saw two adorable fish tails wiggling away with their heads buried in the gravel! They are hatching!! As I watched them I could see their big yolk sacks on their tummies and I think they must have just hatched! So we have at least two alevins!! Please come by the classroom next week to visit our fish tank!! This is a community project to raise these Steelhead! We will return them to the Mad River in a couple months once they grow to become viable fry!

**Agenda Item 7.**  
**REPORTS**

**Subject:**

7.5 Northern United - Siskiyou Charter School Report

**Action Requested:**

Information

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

This month staff will give an oral update on NU-SCS events and programs.

**Fiscal Implications:**

None

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

**Agenda Item 7.**  
**REPORTS**

**Subject:**

7.6 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 8.**  
**NEXT BOARD MEETING**

**Subject:**

8.1 Possible Agenda Items

**Action Requested:**

None

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

Discussion of topics to cover at the next meeting:

**Fiscal Implications:**

None

**Contact Person/s:**

Shari Lovett, Rosemary Kunkler



**Agenda Item 8.**  
**NEXT BOARD MEETING**

**Subject:**

8.2 Next Board Meeting Date: March 8th, April 17th

**Action Requested:**

Approval

**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

**Agenda Item 9.**

**ADJOURN**