

NUCS Board Meeting 3/10/2026 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

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 2.
PRESENTATIONS

Subject:

2.1 Student Presentations - Ms. Meg's History Club

Action Requested:

None

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

Students from NUCS' Ms. Meg's History Club will give presentations.

Fiscal Implications:

None

Contact Person/s: Shari Lovett

NUCS Board Meeting 3/10/2026 4:00pm

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 Northern United - Humboldt Charter School (NU-HCS) (February 2026 AP, 2/27 Payroll, 3/10 Payroll)

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 - \$90,308.28

Payroll: NU-Humboldt Charter School - \$311,122.67

Contact Person/s: Shari Lovett, Kelley Withers

Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000303535	02/05/2026	Harmon, Christopher S	62-5800	Contracted service / Postage	46.00	
			62-5950	Contracted service / Postage	16.41	62.41
3000303536	02/05/2026	Kayla Nikles Briggs	62-5800	Music Classes - BLC		420.00
3000303537	02/05/2026	NCAL	62-5800	Northern United Charter School 2025-2026		80.00
3000303538	02/05/2026	P G & E	62-5520	12/9/25-01/07/26 statement - NUHCS		780.52
3000303539	02/05/2026	RAINBOW RESOURCE CENTER	62-4110	Curriculum - NU-HCS		76.40
3000303540	02/05/2026	Rhonda Rankin	62-5800	Northern United Charter School		393.75
3000303541	02/05/2026	Rodrigues, Joshua	62-4310	Supplies - Culinary		375.57
3000303542	02/05/2026	SHRED AWARE	62-5560	Jan 2026 - Northern United Humboldt Charter School		52.56
3000303543	02/05/2026	Spoon Circus	62-5800	Feb 2026 - NUHCS (CLC)		4,100.00
3000303544	02/05/2026	STAPLES ADVANTAGE	62-4310	General supplies - ELC	119.99	
				Supplies - ELC	120.26	
			62-4374	General supplies - ELC	163.04	
				Supplies - ELC	62.32	465.61
3000303545	02/05/2026	UBEO West, LLC	62-5637	Feb 2026 - NUHCS		1,258.22
3000303546	02/05/2026	VALLEY PACIFIC PETROLEUM SERV	62-5261	Northern United Charter School		500.00
3000304412	02/12/2026	AMAZON CAPITAL SERVICES	62-4361	Fire extinguishers for vehicles		450.55
3000304413	02/12/2026	BEGINNINGS INC	62-5800	BLC Meals - Jan 2026		5,066.25
3000304414	02/12/2026	Cobine, Amanda	62-4381	Janitorial supplies		31.96
3000304415	02/12/2026	Daena L Velasco Acosta	62-5800	Jan 2026 Yardwork - NUCS		75.00
3000304416	02/12/2026	Fire Monkey Catering Services	62-5800	January 2026 Meals - NUCS		1,777.45
3000304417	02/12/2026	Harmon, Christopher S	62-5800	Contracted service - ORBE		58.13
3000304418	02/12/2026	HUMBOLDT COUNTY DEPT OF HEALTH & HUMAN SERVICES	62-5884	School Cafeteria - 4620 Meyers Ave - NUHCS		630.00
3000304419	02/12/2026	HUMBOLDT MOVING & STORAGE INC	62-5610	Feb 2026 Record Storage - NUCS		72.30
3000304420	02/12/2026	Lovett, Aiden	62-4310	Supplies		11.03
3000304421	02/12/2026	NORTH COAST JOURNAL	62-5831	02/05/2026 Issue - NUHCS		481.00
3000304422	02/12/2026	OPTIMUM	62-5922	02/01/26-02/28/26 statement (NUHCS)		680.30
3000304423	02/12/2026	Paradigm Healthcare Services	62-5800	Feb 2026 - NUCS		111.75
3000304424	02/12/2026	RAINBOW RESOURCE CENTER	62-4110	Curriculum		107.56
3000304425	02/12/2026	RECOLOGY HUMBOLDT COUNTY	62-5560	Jan 2026 - NUCS		288.95
3000304426	02/12/2026	Restif Cleaning Service Cooper ative, Inc	62-5800	Jan 2026 - NUHCS		2,420.00
3000304427	02/12/2026	SCHOOL PATHWAYS LLC	62-5800	Northern United - Humboldt Charter School		2,250.00
3000304428	02/12/2026	SEQUOIA FLORAL INTERNATIONAL	62-4310	Northern United Charter Schools		308.26
3000304429	02/12/2026	STAPLES ADVANTAGE	62-4374	General supplies - ELC		159.35
3000304430	02/12/2026	TINY EYE THERAPY SERVICES	62-5800	Northern United Charter School		305.42

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 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000304431	02/12/2026	YOUNG MINNEY & CORR LLP	62-5823	Multiple Matters - Northern United-Humboldt Charter School		1,168.50
3000305021	02/23/2026	ADVANCED SECURITY SYSTEMS	62-5800	Fire System - 4620 Meyers Ave (NUCS)		226.50
3000305022	02/23/2026	Angel Fargas dba Angel's Creations Guitar School	62-5800	Northern United Charter School - Music Classes		720.00
3000305023	02/23/2026	CliftonLarsonAllen LLP	62-5822	Northern United Charter Schools		2,730.00
3000305024	02/23/2026	GREAT AMERICA FINANCIAL SERV	62-5623	Northern United Charter School		823.74
3000305025	02/23/2026	Mitchell, Natalie S	62-4310	Supplies - Floral		38.61
3000305026	02/23/2026	NAVIGATE 360	62-5800	Northern United Charter Schools		2,189.29
3000305027	02/23/2026	P G & E	62-5520	4620 Meyers Ave, Eureka, CA 95503 (NUHCS)		753.63
3000305028	02/23/2026	SEQUOIA FLORAL INTERNATIONAL	62-4310	Northern United Charter Schools		96.20
3000305029	02/23/2026	STAPLES ADVANTAGE	62-4310	Office supplies - WCLC		905.84
3000305030	02/23/2026	WESTSIDE COMMUNITY IMPROVEMENT	62-5800	Jan 2026 - Northern United Charter School		4,400.00
3000305031	02/23/2026	Matt Huxley	62-5800	Northern United - Humboldt Charter School		2,811.40
3000305652	02/26/2026	AMAZON CAPITAL SERVICES	62-4310	Re-supply	49.01	
				Recess supplies	132.18	
				Supplies	27.15	208.34
3000305653	02/26/2026	AMBROSINI, DENNIS	62-5612	MAR 2026 RENT		2,200.00
3000305654	02/26/2026	Ambrosini, Lisa M	62-5210	Jan 2026 Mileage		501.70
3000305655	02/26/2026	Arcata Plaza Center LLC	62-5612	MAR 2026 RENT		977.00
3000305656	02/26/2026	BEGINNINGS INC	62-4351	Utilities - Dec 2025 (BLC)	315.95	
			62-4374	Utilities - Dec 2025 (BLC)	499.43	
			62-5512	Utilities - Dec 2025 (BLC)	376.54	
			62-5520	Utilities - Dec 2025 (BLC)	417.03	
			62-5560	Utilities - Dec 2025 (BLC)	12.85	
			62-5612	MAR 2026 RENT	1,030.00	
			62-5623	Utilities - Dec 2025 (BLC)	1,320.18	
			62-5637	Utilities - Dec 2025 (BLC)	2,048.45	
			62-5800	Utilities - Dec 2025 (BLC)	3,616.17	
			62-5922	Utilities - Dec 2025 (BLC)	200.01	9,836.61
3000305657	02/26/2026	BICOASTAL MEDIA	62-5831	Northern United Charter School		700.00
3000305658	02/26/2026	CAMPTON PLAZA	62-5612	MAR 2026 RENT		5,625.00
3000305659	02/26/2026	CITI CARDS	62-4110	Northern United Charter School	139.90	
			62-5210	Northern United Charter School	475.00	
			62-5300	Northern United Charter School	130.00	
			62-5800	Northern United Charter School	1,850.00	
			62-5881	Northern United Charter School	71.10	2,666.00

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

Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000305660	02/26/2026	CUTTEN COMMUNITY CHURCH	62-5612	MAR 2026 RENT		5,700.00
3000305661	02/26/2026	DEPARTMENT OF JUSTICE CASHIERING UNIT	62-5861	Northern United - Humboldt Charter		32.00
3000305662	02/26/2026	EUREKA CITY SCHOOLS BUSINESS AND FISCAL SERVICES	62-5800	1/2026 Meals by ECS to NUCS		7,809.00
3000305663	02/26/2026	H.C.S.D.	62-5530	Jan 2026 statement		173.19
3000305664	02/26/2026	Harmon, Christopher S	62-5800	Contracted Service - ORBE		72.00
3000305665	02/26/2026	KGK RENTALS LLC	62-5450	MAR 2026 RENT	114.56	
			62-5612	MAR 2026 RENT	5,585.44	5,700.00
3000305666	02/26/2026	NORTH COAST JOURNAL	62-5831	Northern United - Humboldt Charter School		481.00
3000305667	02/26/2026	RAY'S OLD TOWN AUTO & MUFFLER	62-5633	Mini van - Oil change / Fire extinguisher	503.27	
				Van 21 - Fire extinguisher	150.46	
				Van 22 - Fire extinguisher	150.46	
				Van 23 - Fire extinguisher	150.46	
				Van 24 - Fire extinguisher	150.46	
				Van 25 - New tires / Fire extinguisher	1,342.92	2,448.03
3000305668	02/26/2026	REPUBLIC INDEMNITY	62-9542	Feb 2026 - Northern United Charter Schools		3,408.20
3000305669	02/26/2026	STAPLES ADVANTAGE	62-4374	Cleaning supplies		30.84
3000305670	02/26/2026	VALLEY PACIFIC PETROLEUM SERV	62-4364	Northern United Charter School - Jan 2026		923.39
3000305671	02/26/2026	Wyler, Loriann M	62-5210	Travel/Conference		101.97
Total Number of Checks					63	90,308.28

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	63	90,308.28
	Total Number of Checks	63	90,308.28
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		90,308.28

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 02/27/2026

EARNINGS by Earnings Code	Income	Adjustments
Taxable Fringe		2,224.40
Regular	298,622.67	
TOTAL	298,622.67	2,224.40

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	16,122.58		16,122.58	272,283.11
State Withholding	6,108.86		6,108.86	272,283.11
Social Security	6,176.62	6,176.62	12,353.24	99,623.07
Medicare	4,353.76	4,353.76	8,707.52	300,258.10
SUI		149.02	149.02	298,033.70
Workers' Comp		2,473.68	2,473.68	298,033.70
SUBTOTAL	32,761.82	13,153.08	45,914.90	

EARNINGS by Group	Income	Adjustments
Base Pay	290,201.19	
Docks	1,610.72	
Extra Duty	5,510.95	
Miscellaneous		2,224.40
Stipends	2,745.00	
Substitutes	1,776.25	
TOTAL	298,622.67	2,224.40

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,823.16	6,982.70	8,805.86	26,045.05
PERS / 62	5,098.59	17,086.67	22,185.26	63,732.37
STRS / 60	8,426.38	15,701.80	24,128.18	82,208.36
STRS / 62	12,026.86	22,509.81	34,536.67	117,852.33
Tax Sheltered Annuit	600.00		600.00	
Supplemental Insuran	588.97		588.97	
SUBTOTAL	28,563.96	62,280.98	90,844.94	

EARNINGS	Person Type	Female Employees
Certificated	38 213,140.69	31 173,990.69
Classified	25 85,481.98	20 71,175.13
TOTAL	63 298,622.67	51 245,165.82

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	2,802.57	81,227.91	84,030.48	
Supplemental Insuran	306.22		306.22	
Summer Savings	15,630.52		15,630.52	93,782.88
SUBTOTAL	18,739.31	81,227.91	99,967.22	
TOTALS	80,065.09	156,661.97	236,727.06	

Vendor Summary for Pay Date 02/27/2026

Cancel/Reissue for Process Date 02/27/2026

Vendor Checks
Vendor Liabilities

Reissued
Cancel Checks
Void ACH

BALANCING DATA

NET

		218,557.58	Net Pay
Gross Earnings	298,622.67	80,065.09	Deductions
District Liability	156,661.97	156,661.97	Contributions
	455,284.64	455,284.64	

Direct Deposits	197,458.15	52
Checks	21,099.43	11
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	218,557.58	63

Kelley Withers

Feb 25, 2026

Pay Date 03/10/2026

EARNINGS by Earnings Code	Income	Adjustments
Regular	12,500.00	
TOTAL	12,500.00	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	2,965.14		2,965.14	12,500.00
State Withholding	1,147.60		1,147.60	12,500.00
Medicare	181.25	181.25	362.50	12,500.00
SUI		6.25	6.25	12,500.00
Workers' Comp		103.75	103.75	12,500.00
SUBTOTAL	4,293.99	291.25	4,585.24	

EARNINGS by Group	Income	Adjustments
Stipends	12,500.00	
TOTAL	12,500.00	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
SUBTOTAL			.00	

EARNINGS	Person Type	Female Employees
Certificated	1	12,500.00
TOTAL	1	12,500.00

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
SUBTOTAL			.00	
TOTALS	4,293.99	291.25	4,585.24	

Vendor Summary for Pay Date 03/10/2026
Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 03/10/2026
Reissued
Cancel Checks
Void ACH

BALANCING DATA			
		8,206.01	Net Pay
Gross Earnings	12,500.00	4,293.99	Deductions
District Liability	291.25	291.25	Contributions
	12,791.25	12,791.25	

NET		
Direct Deposits	8,206.01	1
Checks		
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	8,206.01	1

Kelley Withers

Mar 5, 2026

NUCS Board Meeting 3/10/2026 4:00pm

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 Northern United - Siskiyou Charter School (NU-SCS) (0213, 0227, 0303, 2/27 Payroll, 3/10 Payroll)

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 - \$75,021.73

Payroll: NU-Siskiyou Charter School - \$76,286.02

Contact Person/s: Shari Lovett, Kelley Withers

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

District # _____ District Name: _____

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		
	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: _____

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 0213

To batch: 0213

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J23235
 2526 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0213 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 02/13/26 07:10 PAGE 1
 << Open >>

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	
000244/00	AMAZON CAPITAL SERVICES	000000000						
	PO BOX 035184							
	SEATTLE, WA 98124							
PO-260163	02/03/2026	113-1560814-9520205	1	62-1100-0-4300-1110-1000-000-00000	NN F	108.19	108.19	
				SUPPLIES				
PO-260164	02/05/2026	113-9067159-5240239	1	62-1100-0-4300-1110-1000-000-00000	NN P	65.47	65.47	
				SUPPLIES				
PO-260164	02/05/2026	113-0052226-2073824	1	62-1100-0-4300-1110-1000-000-00000	NN F	55.42	55.42	
				SUPPLIES				
PO-260170	02/09/2026	113-8841459-6986617	1	62-0000-0-4300-0000-8100-000-00000	NN F	264.34	264.34	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		493.42 *	493.42	
000019/00	AVID CENTER	330522594						
	DEPARTMENT 270, PO BOX 509015							
	SAN DIEGO, CA 92150-9015							
PO-260003	02/09/2026	INV005469	1	62-0000-0-5800-1110-1000-000-00000	NN F	7,652.16	6,059.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
				TOTAL PAYMENT AMOUNT		6,059.00 *	6,059.00	
000152/00	BAY ALARM COMPANY	000000000						
	PO BOX 51041							
	LOS ANGELES, CA 90051-5337							
PO-260004	02/02/2026	INVOICE# 22759132	1	62-0000-0-5500-0000-8100-000-00000	NN P	153.26	153.26	
				OPERATION & HOUSEKEEPING SERV				
				TOTAL PAYMENT AMOUNT		153.26 *	153.26	
000022/00	CITY OF YREKA							
	PO BOX 1005							
	YREKA, CA 96097							
PO-260006	01/21/2026	ACCT:012142-001	1	62-0000-0-5530-0000-8100-000-00000	NN P	220.89	220.89	
				WATER&/OR SEWAGE				
				TOTAL PAYMENT AMOUNT		220.89 *	220.89	

043 NORTHERN UNITED SISKIYOU J23235
 2526 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0213 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 02/13/26 07:10 PAGE 2
 << Open >>

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 PO BOX 548 ANDERSON, CA 96007	000000000						
PO-260022	02/04/2026	INVOICE# 904226	1	62-0000-0-5500-0000-8100-000-00000	NN P	76.30	76.30	
				OPERATION & HOUSEKEEPING SERV				
PO-260022	02/04/2026	INVOICE# 904226	2	62-0000-0-5500-0000-8100-000-00000	NN P	125.40	125.40	
				OPERATION & HOUSEKEEPING SERV				
		TOTAL PAYMENT AMOUNT				201.70 *	201.70	
000294/00	HUNTER COMMUNICATION & TECH PO BOX 24644 SEATTLE, WA 98124-0644	000000000						
PO-260009	02/02/2026	BILL# 11891423	1	62-0000-0-5922-1110-1000-000-00000	NN P	132.92	132.92	
				COMMUNICATION - TELEPHONE SVCS				
PO-260009	02/02/2026	BILL# 1189143	2	62-0000-0-5922-0000-2700-000-00000	NN P	39.87	39.87	
				COMMUNICATION - TELEPHONE SVCS				
PO-260009	02/02/2026	BILL# 1189143	3	62-0000-0-5922-0000-7200-000-00000	NN P	17.09	17.09	
				COMMUNICATION - TELEPHONE SVCS				
		TOTAL PAYMENT AMOUNT				189.88 *	189.88	
000295/00	JOHN SMITH SANITATION 6284 4TH STREET DUNSMUIR, CA 96025							
PO-260010	02/01/2026	INVOICE# 186345	1	62-0000-0-5550-0000-8100-000-00000	NN P	28.50	28.50	
				DISPOSAL/GARBAGE REMOVAL				
		TOTAL PAYMENT AMOUNT				28.50 *	28.50	
000033/00	KIRK MILLER 724 BUENA VISTA COURT MOUNT SHASTA, CA 96067							
PV-260012	02/13/2026	REIMBURSEMENT FOR KIRK		62-0000-0-5800-1110-1000-000-00000	NN		35.87	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT				35.87 *	35.87	

043 NORTHERN UNITED SISKIYOU J23235
 2526 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0213 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 02/13/26 07:10 PAGE 3
 << Open >>

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	
000264/00	MYIBSOURCE 516 N OGDEN AVE SUITE 111 CHICAGO, IL 60642							
PO-260165	02/05/2026	INV-003611	1	62-6300-0-4100-1110-1000-000-00000	NN F	1,553.35	1,553.35	
				APPRVD TEXTBKS/CORE CURRICULA				
		TOTAL PAYMENT AMOUNT				1,553.35 *	1,553.35	
000012/00	NORTH STATE PARENT PO BOX 1602 MT. SHASTA, CA 96067							
PO-260023	02/03/2026	INVOICE# 75654	1	62-0000-0-5800-0000-2700-000-00000	NN P	275.00	275.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT				275.00 *	275.00	
000013/00	PACIFIC POWER PO BOX 26000 PORTLAND, OR 97256-0001							
PO-260021	01/26/2026	ACCT# 64034125-001 0	1	62-0000-0-5520-0000-8100-000-00000	NN P	426.33	426.33	
				ELECTRICITY				
PO-260021	02/05/2026	ACCT# 64034125-002 8	1	62-0000-0-5520-0000-8100-000-00000	NN P	2,048.18	2,048.18	
				ELECTRICITY				
		TOTAL PAYMENT AMOUNT				2,474.51 *	2,474.51	
000006/00	SCHOOL PATHWAYS HOLDINGS LLC PO BOX 432 PORTOLA, CA 96122	820866608						
PO-260168	02/05/2026	INV-140-09839	1	62-1100-0-5800-1110-1000-000-00000	NN F	2,250.00	2,250.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT				2,250.00 *	2,250.00	

043 NORTHERN UNITED SISKIYOU J23235
 2526 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0213 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 02/13/26 07:10 PAGE 4
 << Open >>

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	
000331/00	SIERRA SPRINGS P.O BOX 660579 DALLAS, TX 75266							
PO-260017	02/06/2026	24395994 020626	1	62-0000-0-4300-0000-8100-000-00000	NN F	20.41	20.41	
				SUPPLIES				
PO-260017	02/06/2026	24395994 020626	3	62-0000-0-4300-0000-8100-000-00000	NN P	18.38	18.38	
				SUPPLIES				
PO-260017	02/06/2026	24395994 020626	2	62-0000-0-5600-0000-8100-000-00000	NN P	11.95	11.95	
				RENTALS, LEASES & REPAIRS,N.C.				
		TOTAL PAYMENT AMOUNT		50.74 *			50.74	
000007/00	SISKIYOU COUNTY OFFICE OF ED 609 SOUTH GOLD STREET YREKA, CA 96097							
PO-260169	01/30/2026	INVOICE# 260406	1	62-3010-0-5864-0000-2150-000-00000	NN F	1,202.00	1,202.00	
				CO-OP / SCOE				
PO-260169	01/30/2026	INVIOCE# 260406	2	62-4035-0-5864-0000-2150-000-00000	NN F	1,202.00	1,202.00	
				CO-OP / SCOE				
		TOTAL PAYMENT AMOUNT		2,404.00 *			2,404.00	
000054/00	TEHAMA COUNTY DEPT OF EDUCATIO ACCOUNTS RECEIVABLE 1135 LINCOLN ST RED BLUFF, CA 96080							
PO-260166	02/01/2026	INV26-00338	1	62-6266-0-5200-1110-1000-000-00000	NN F	4,200.00	4,200.00	
				TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT		4,200.00 *			4,200.00	
000342/00	TINYEYE THERAPY SERVICES C/O V68000U P.O BOX 84332 SEATTLE, WA 98124	980654977						
PO-260027	01/31/2026	INVOICE 28123	1	62-6500-0-5800-5760-1190-000-00000	NY P	1,335.75	1,335.75	
				PROFES'L/CONSULTG SVCS/OP EXP				
PO-260027	01/31/2026	INVOICE 28098	1	62-6500-0-5800-5760-1190-000-00000	NY P	305.42	305.42	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT		1,641.17 *			1,641.17	

043 NORTHERN UNITED SISKIYOU J23235
 2526 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0213 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 02/13/26 07:10 PAGE 5
 << Open >>

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	
000023/00	UBEO	825293294						
	PO BOX 301062							
	LOS ANGELES, CA	90030-1062						
PO-260014	02/04/2026	INVOICE# 5159360	1	62-0000-0-5600-1110-1000-000-00000	NY P	463.30	463.30	
				RENTALS, LEASES & REPAIRS,N.C.				
PO-260014	02/03/2026	INVOICE# 5159360	2	62-0000-0-5600-0000-2700-000-00000	NY P	138.99	138.99	
				RENTALS, LEASES & REPAIRS,N.C.				
PO-260014	02/03/2026	INVOICE# 5159360	3	62-0000-0-5600-0000-7200-000-00000	NY P	59.57	59.57	
				RENTALS, LEASES & REPAIRS,N.C.				
		TOTAL PAYMENT AMOUNT		661.86 *			661.86	
000330/00	YREKA MOTORS							
	1545 SOUTH MAIN ST.							
	YREKA, CA	96097						
PO-260167	01/31/2026	ACCT# 1120-3331	1	62-0000-0-4300-1110-3600-000-00000	NN F	19.58	19.58	
				SUPPLIES				
		TOTAL PAYMENT AMOUNT		19.58 *			19.58	
		TOTAL FUND PAYMENT		22,912.73 **			22,912.73	
		TOTAL BATCH PAYMENT		22,912.73 ***	0.00		22,912.73	
		TOTAL DISTRICT PAYMENT		22,912.73 ****	0.00		22,912.73	
		TOTAL FOR ALL DISTRICTS:		22,912.73 ****	0.00		22,912.73	
		Number of checks to be printed:		18, not counting voids due to stub overflows.			22,912.73	

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0227

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 0227	22,957.43	
	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: 2/23/26

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 0227

To batch: 0227

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J24091
 2526 A/P PRELIST

ACCOUNTS PAYABLE PRELIST APY500 L.00.25 02/23/26 10:13 PAGE 1
 BATCH: 0227 2526 A/P AFLAC AND N.C.S.M.I.G << Open >>
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

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

000074/00	AMERICAN FAMILY LIFE INSURANCE ATTN: PAYROLL DEDUCTIONS 1932 WYNNTON COLUMBUS, GA 31999							
PO-260002	02/19/2026 INVOICE# 046277		1	62-0000-0-9514-0000-0000-000-00000	NN P	698.43	698.43	
				H & W	PASS THROUGH			
		TOTAL PAYMENT AMOUNT			698.43 *		698.43	

000020/00	KEENAN C/O SETECH PO BOX 4328 TORRANCE, CA 90510	000000000						
PO-260011	02/23/2026 FEB. 2026 MEDICAL		1	62-0000-0-9514-0000-0000-000-00000	NN P	20,187.00	20,187.00	
				H & W	PASS THROUGH			
PO-260011	02/23/2026 FEB. 2026 DENTAL		1	62-0000-0-9514-0000-0000-000-00000	NN P	1,722.00	1,722.00	
				H & W	PASS THROUGH			
PO-260011	02/23/2026 FEB.2026 VISION		1	62-0000-0-9514-0000-0000-000-00000	NN P	350.00	350.00	
				H & W	PASS THROUGH			
		TOTAL PAYMENT AMOUNT			22,259.00 *		22,259.00	
		TOTAL FUND PAYMENT			22,957.43 **		22,957.43	
		TOTAL BATCH PAYMENT			22,957.43 ***	0.00	22,957.43	
		TOTAL DISTRICT PAYMENT			22,957.43 ****	0.00	22,957.43	
		TOTAL FOR ALL DISTRICTS:			22,957.43 ****	0.00	22,957.43	
Number of checks to be printed:	2, not counting voids due to stub overflows.						22,957.43	

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0303

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 0303	29,151.57	
	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: 3/2/26

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 0303

To batch: 0303

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

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			
000244/00	AMAZON CAPITAL SERVICES PO BOX 035184 SEATTLE, WA 98124	000000000						
PO-260171	02/09/2026	111-8627090-0621837	1 62-1100-0-4300-1110-1000-000-00000 NN F	392.44	337.15			
			SUPPLIES					
PO-260172	02/10/2026	114-1820835-0747463	1 62-6332-0-4300-1110-1000-000-00000 NN F	99.81	85.28			
			SUPPLIES					
PO-260174	02/23/2026	113-8104235-4769005	1 62-0000-0-4300-0000-2700-000-00000 NN F	41.29	41.29			
			SUPPLIES					
		TOTAL PAYMENT AMOUNT		463.72 *	463.72			
000002/00	BOB STONE 107 NORTH LANGE WAY YREKA, CA 96097	559781278						
PO-260000	02/18/2026	APRIL 2026 RENT 423 BUILDING	1 62-0000-0-5612-0000-8700-000-20007 N1 P	3,450.00	3,450.00			
			NORTH UNITED RENT/LEASE BLDG					
PO-260000	02/18/2026	MAY 2026 RENT 423 BUILDING	1 62-0000-0-5612-0000-8700-000-20007 N1 P	3,450.00	3,450.00			
			NORTH UNITED RENT/LEASE BLDG					
		TOTAL PAYMENT AMOUNT		6,900.00 *	6,900.00			
000188/00	CERTUS LOCKBOX PO BOX 201858 DALLAS, TX 75320-1858	000000000						
PO-260175	02/25/2026	INVOICE# INASC3720	1 62-0000-0-5800-1110-1000-000-00000 NN F	516.71	399.00			
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT		399.00 *	399.00			
000022/00	CITY OF YREKA PO BOX 1005 YREKA, CA 96097							
PO-260006	02/20/2026	ACCT# 012142-001	1 62-0000-0-5530-0000-8100-000-00000 NN P	114.50	114.50			
			WATER&/OR SEWAGE					
		TOTAL PAYMENT AMOUNT		114.50 *	114.50			

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	

000013/00	PACIFIC POWER							
	PO BOX 26000							
	PORTLAND, OR 97256-0001							
PO-260021	02/17/2026	ACCT# 64034125-003 6	1	62-0000-0-5520-0000-8100-000-00000	NN P	225.00	225.00	
				ELECTRICITY				
PO-260021	02/17/2026	ACCT#64034125-001 0	1	62-0000-0-5520-0000-8100-000-00000	NN P	841.06	841.06	
				ELECTRICITY				
		TOTAL PAYMENT AMOUNT		1,066.06 *			1,066.06	

000014/00	SHASTA VALLEY PEST CONTROL	822402374						
	467 SOUTH 7TH ST							
	MONTAGUE, CA 96064							
PO-260016	02/10/2026	2/10/26-6 MT. SHASTA	1	62-0000-0-5800-0000-8100-000-00000	NN P	40.00	40.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
PO-260016	02/10/2026	2/10/26-7 423 BUILDING	1	62-0000-0-5800-0000-8100-000-00000	NN P	40.00	40.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
PO-260016	02/10/2026	2/10/26-8 505 BUILDING	1	62-0000-0-5800-0000-8100-000-00000	NN P	40.00	40.00	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT		120.00 *			120.00	

000007/00	SISKIYOU COUNTY OFFICE OF ED							
	609 SOUTH GOLD STREET							
	YREKA, CA 96097							
PO-260176	02/25/2026	INVOICE# 260451	1	62-6332-0-5800-1110-1000-000-00000	NN F	876.10	876.10	
				PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT		876.10 *			876.10	

000052/00	STAPLES ADVANTAGE							
	PO BOX 660409							
	DALLAS, TX 75266-0409							
PO-260173	02/05/2026	INVOICE# 7675439686	1	62-0000-0-4300-0000-2700-000-00000	NN F	98.94	98.94	
				SUPPLIES				
		TOTAL PAYMENT AMOUNT		98.94 *			98.94	

043 NORTHERN UNITED SISKIYOU J24749
 2526 ACCOUNTS PAYABLE PRELIST

ACCOUNTS PAYABLE PRELIST
 BATCH: 0303 2526 A/P BATCH
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.25 03/02/26 08:05 PAGE 4
 << Open >>

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		
000189/00	WALLACE ENTERPRISE 1634 HIGHLAND DRIVE MT SHASTA, CA 96067	571735411							
PO-260019	02/17/2026	INVOICE# 2425	1	62-0000-0-5800-0000-8100-000-00000	NY P	330.00	330.00		
					PROFES'L/CONSULTG SVCS/OP EXP				
		TOTAL PAYMENT AMOUNT			330.00 *		330.00		
000016/00	YREKA TRANSFER LLC 303 YAMA STREET YREKA, CA 96097								
PO-260020	02/19/2026	INV154994	1	62-0000-0-5550-0000-8100-000-00000	NN P	31.25	31.25		
					DISPOSAL/GARBAGE REMOVAL				
		TOTAL PAYMENT AMOUNT			31.25 *		31.25		
		TOTAL FUND	PAYMENT		29,151.57 **		29,151.57		
		TOTAL BATCH PAYMENT			29,151.57 ***	0.00	29,151.57		
		TOTAL DISTRICT PAYMENT			29,151.57 ****	0.00	29,151.57		
		TOTAL FOR ALL DISTRICTS:			29,151.57 ****	0.00	29,151.57		
Number of checks to be printed:	14, not counting voids due to stub overflows.							29,151.57	

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	0	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	16	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
-----		GETTING PAID BALANCE OF CONTRACT	0		
TOTAL GETTING PAID	16				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	64,086.39	NML	0.00	NML	10,338.25	NML	10,338.25	NML	74,424.64
ADJ	-3,142.03	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	-3,142.03
-----		-----		-----		-----		-----	
ADJ NML	60,944.36*	ADJ NML	0.00*	ADJ NML	10,338.25*	ADJ NML	10,338.25*	ADJ NML	71,282.61*
STIP	611.66	STIP	0.00	STIP	0.00	STIP	0.00	STIP	611.66
SUB	0.00	SUB	0.00	SUB	858.00	SUB	858.00	SUB	858.00
OT1	0.00	OT1	0.00	OT1	396.00	OT1	396.00	OT1	396.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	396.00*	TOTAL OT	396.00*	TOTAL OT	396.00*
NON-NML	611.66*	NON-NML	0.00*	NON-NML	1,254.00*	NON-NML	1,254.00*	NON-NML	1,865.66*
TOTAL	61,556.02**	TOTAL	0.00**	TOTAL	11,592.25**	TOTAL	11,592.25**	TOTAL	73,148.27**

TOTAL NUMBER HOURS WORKED: 477.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP GROSS	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
73,148.27	0.00	521.55	0.00	7,070.85	65,555.87	2,555.77	1,045.00	
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
1,141.80	0.00	29,590.90	1,834.63	72,626.72	1,053.08	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	47,584.72	4,869.60	29,116.47	2,201.25	1,603.67	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
56,843.47	0.00	3,142.03	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	65,555.87	3,092.57	1,777.03	0.00	896.53	1,304.72	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	
30,171.39	17,413.33	0.00	12,807.50	16,308.97	0.00	0.00	0.00	

Kelley Withers

2/12/26

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	2	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	2				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	0.00	NML	0.00	NML	1,751.75	NML	1,751.75	NML	1,751.75
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	1,751.75*	ADJ NML	1,751.75*	ADJ NML	1,751.75*
VAC	1,386.00	VAC	0.00	VAC	0.00	VAC	0.00	VAC	1,386.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	1,386.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	1,386.00*
TOTAL	1,386.00**	TOTAL	0.00**	TOTAL	1,751.75**	TOTAL	1,751.75**	TOTAL	3,137.75**

TOTAL NUMBER HOURS WORKED: 91.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
3,137.75		0.00	0.00	0.00	61.99	3,075.76	0.00	0.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
19.54	0.00	3,137.75	194.54	3,137.75	45.50	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	885.50	61.99	0.00	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
2,816.18	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	3,075.76	0.00	0.00	0.00	61.99	0.00	0.00	
STRS/SUBJ (C)	STRS/SUBJ (P)	STRS/SUBJ (O)	PERS/SUBJ (C)	PERS/SUBJ (P)	PERS/SUBJ (O)	STRS/SUBJ DBS	STRS DBS	
0.00	0.00	0.00	885.50	0.00	0.00	0.00	0.00	

Kelley Withers

3/2/26

NUCS Board Meeting 3/10/2026 4:00pm

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 for the February 11, 2026 Board Meeting

Action Requested:

Approval

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

This is a monthly process. Each month the board reviews and approves the minutes from previous meetings.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tamara McFarland



Northern United Charter Schools Board of Directors Regular Board Meeting

February 11, 2026

Members Present: Rosemary Kunkler, Brian Payton, Barbara Boerger, Jere Cox

Members Absent:

Staff Present: Mary Havens, Jen Rand, Greta de la Pedraja, Lisa Ambrosini, Sarah Schaefer, Sara Thompson

Guests Present: Timmy Havens, August Deshais

1. **CALL TO ORDER/AGENDA:** Rosemary Kunkler called the meeting to order at 10:02 am.
 - 1.1. Pledge of Allegiance
 - 1.2. Adopt the Agenda

Jere Cox moved to adopt the agenda; Brian Payton seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.
2. **PRESENTATIONS**
 - 2.1. Student Presentation - Home-based IS student Timmy Havens (teacher Jen Rand) shared information about NUCS' pen pals program with students in Taiwan, which focuses on 17 global goals, such as gender stereotypes and poverty.
3. **CONSENT AGENDA**
 - 3.1. Consideration of Approval of Warrants & Payroll for Northern United - Humboldt Charter School (NU-HCS) ([January 2026 AP](#), [1/30 Payroll](#))
 - 3.2. Consideration of Approval of Warrants & Payroll for Northern United - Siskiyou Charter School (NU-SCS) ([0108](#), [0116](#), [0123](#), [0130](#), [1/30 Payroll](#))
 - 3.3. Consideration of Approval of [Minutes for the January 12th Board Meeting](#)

3.4. Consideration of [Resignations, Hires, Leaves, and Change of Assignments](#)

Jere Cox moved to adopt the consent agenda; Brian Payton seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

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

4.1. Comments by the Public: none

5. **ACTION ITEMS TO BE CONSIDERED**

5.1. Approval of [FFA overnight field trip 3/10-3/11](#)

Brian Payton moved to approve the FFA overnight field trip 3/10-3/11; Jere Cox seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.2. Approval of [FFA overnight field trip 3/20-3/25](#)

Brian Payton moved to approve the FFA overnight field trip 3/20-3/25; Jere Cox seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.3. Approval of Update to [2025/26 Certificated Pay Schedule](#)

Shari Lovett explained the requested change is to move the School Psychologist position to a higher pay line (the same as Certificated Director) to make the position more competitive with other local LEAs. Jere Cox moved to approve the update to the 2025/26 Certificated Pay Schedule; Barbara Boerger seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.4. Approval of [Resolution Authorizing Hourly Compensation For School Psychologist For Special Education Assessments Outside Of The Adopted Pay Schedule](#)

Shari Lovett explained that this request is to allow us to pay our former School Psychiatrist to do a small number of evaluations for the remainder of this school year. Jere Cox moved to approve the Resolution Authorizing Hourly Compensation For School Psychologist For Special Education Assessments Outside Of The Adopted Pay Schedule; Brian Payton seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.5. Approval of the [2025/26 NUCS School Safety Plan](#)

Shari Lovett explained that the plan was first reviewed/updated by staff, then approved by the community-parent advisory council, and now is ready for board approval. This year's plan was thoroughly reviewed by legal counsel. Brian Payton moved to approve the 2025/26 NUCS School Safety Plan; Barbara Boerger seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.6. Approval of the [Immigration Enforcement on School Campuses Policy](#)

Shari Lovett explained that this is a new legally required policy. Jere Cox moved to approve the Immigration Enforcement on School Campuses Policy; Brian Payton seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.7. Approval of the [Notice Under the Americans with Disabilities Act Policy](#)

Shari Lovett explained that the need for this policy was revealed during the course of our Civil Rights Review process. Brian Payton moved to approve the Notice Under the Americans with Disabilities Act Policy; Jere Cox seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.8. Approval of the [Amendment to Attachment A of the Memorandum Of Understanding Between NU-HCS and NU-SCS](#)

Shari Lovett explained that payroll for those employees working for both NU-HCS and NU-SCS must be completed by one county office; HCOE completes the payroll and the individuals are paid in full by NU-HCS. This Amendment specifies the details for NU-SCS to reimburse NU-HCS for their share of the cost of these employees. Occasionally other shared costs are documented/paid through this process, which takes place twice per year. Jere Cox moved to approve the Amendment to Attachment A of the Memorandum Of Understanding Between NU-HCS and NU-SCS; Brian Payton seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

5.9. Approval of [Update to Wellness Policy](#)

Shari Lovett explained that our food service coordinator, with input from our Wellness Committee, updated the policy to align with current legal requirements. Brian Payton moved to adopt the consent agenda; Barbara Boerger seconded the motion. Vote: Jere Cox - aye; Brian Payton - aye; Barbara Boerger - aye; Rosemary Kunkler - aye.

6. DISCUSSION ITEMS

6.1. Presentation of [LCAP Mid-Year Monitoring Report for the 2025-26 LCAP for NU-HCS](#)

Shari Lovett explained that the Local Control Accountability Plan (LCAP) is adopted each June for the upcoming year. This is a mid-year check-in on that plan reflecting data and expenditures available to date. The LCAP allows us to review all of our demographics/metrics, and based on that data, we come up with goals, action steps, and budgeted amounts for the action steps for our school. Rosemary Kunkler expressed appreciation for Shari's thorough and understandable explanations. Brian Payton inquired about graduation rates.

6.2. Presentation of [LCAP Mid-Year Monitoring Report for the 2025-26 LCAP for NU-SCS](#)

(See 6.1)

6.3. Revisions to the [Board Self-Evaluation Tool](#)

Jere Cox requested that references to 'board' in item 6 be capitalized to 'Board.' The Board Members agreed to complete the self-evaluations in time to share/review them at a June Board meeting. Shari Lovett will remind the Board in May and provide the updated form.

7. REPORTS

7.1. Enrollment and Attendance Report

- 7.2. Financial Report for [NU-HCS](#) and [NU-SCS](#)
- 7.3. [2024 NUCS Federal & State Tax Returns](#)
- 7.4. [Northern United - Humboldt Charter School Report](#)
- 7.5. [Northern United - Siskiyou Charter School Report](#)
- 7.6. Director's Report

Shari Lovett reported that we are making good progress on the Civil Rights Review for NU-HCS.

Shari also reminded the Board that today at 4:00 pm, HCOE will be accepting NU-HCS' charter renewal petition at its board meeting. Shari will make a short statement at today's meeting. In April, HCOE will give more time for a formal board presentation, and the HCOE Board will vote on the petition.

She also shared that NU-HCS recently worked with a contractor to train our administrators and instructional team on a tool called Focus Students. We're piloting the program this year in Humboldt; if it's successful, we can roll it out to Siskiyou next year.

Jere Cox inquired about any new possible facility locations and about recruiting for a new board member. There are currently no good leads on either. The Board expressed desire to expand the search to Humboldt.

7.7. Board Report

Brian Payton shared that he chaperoned the NU-HCS winter formal dance. He expressed appreciation for what the charter school has been able to offer his child compared to a traditional high school.

8. **NEXT BOARD MEETING**

8.1. Possible Agenda Items:

March: Personal Appearance Policy, 2nd Interim, discussion about saving to purchase a facility

April: closed session for school director self-evaluation

May (Rosemary absent): closed session for school director final evaluation

8.2. Next Board Meeting Date: March 10, 2026

9. **ADJOURNMENT**

Rosemary Kunkler adjourned the meeting at 12:05 pm.

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 3.
CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

This is a monthly process. Each month the board reviews and approves the minutes from previous meetings.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Tamara McFarland



Northern United Charter Schools

Resignations, Hires, and Leaves

March 10, 2026

RESIGNATIONS

NAME	DATE	LOCATION	COMMENTS
Sara Cross	3/5/2026	Yreka Learning Center	Secretary
Stefanie McDonald	2/27/2026	Yreka Learning Center	Custodian
Tamara McFarland	3/13/2026	Admin	HR Director
Melody Hayhurst	3/11/2026	Admin	Registrar Tech

NON-RENEWALS

NAME	DATE	LOCATION	COMMENTS

HIRES

NAME	DATE	LOCATION	COMMENTS
Michelle Harris	TBD	Yreka Learning Center	0.4 FTE Secretary

LEAVES

NAME	DATE	LOCATION	COMMENTS

CHANGE OF ASSIGNMENTS

NAME	DATE	LOCATION	COMMENTS
Amanda Jeffares	2/24/2026	Admin	Registrar > HR Director

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 4.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

4.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

NUCS Board Meeting 3/10/2026 4:00pm

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

February 12, 2026

MEMORANDUM

TO: Charter Directors and Business Managers

FROM: Corey Weber, Assistant Superintendent of Business Services

SUBJECT: **SECOND INTERIM CERTIFICATION AND REPORTING PACKAGE**

Enclosed you will find the Certification of Interim Report and the Board Reporting Package that must be submitted to the charter school's chartering authority and the county superintendent of schools on or before **March 15**. Please review these materials thoroughly.

Education Code Section 47604.33 requires each charter school to submit a Second Interim Report for the period ending January 31. The governing board of the charter school is required to approve the reports no later than 45 days after the close of the period. For the second interim report this would be on or before March 15.

The **Board Reporting Package** includes the Interim Report generated by the SACS Reporting Software, an All-Funds report, as well as a detailed Cash Flow supplement presented in a format developed by HCOE. As before, the multi-year projection information is also presented in the All-Funds format.

If you have any questions about your document or would like any changes to the materials we have prepared for you, please do not hesitate to call me at 445-7066, or Angela West at 441-3946. Please let us know if you would like us to review the substance of your Interim Report forms with you prior to your board meeting. Thank you.

CW:ts

Attachments

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):

2025-26 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	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)
A. REVENUES								
1) LCFF Sources		8010-8099	4,716,854.00	4,821,148.00	2,675,466.00	4,982,151.00	161,003.00	3.3%
2) Federal Revenue		8100-8299	289,182.00	305,589.00	98,955.64	307,166.00	1,577.00	0.5%
3) Other State Revenue		8300-8599	633,529.00	1,016,890.00	514,683.00	1,048,055.00	31,165.00	3.1%
4) Other Local Revenue		8600-8799	699,064.00	717,470.00	168,897.23	780,130.00	62,660.00	8.7%
5) TOTAL, REVENUES			6,338,629.00	6,861,097.00	3,458,001.87	7,117,502.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	2,290,327.00	2,266,603.00	1,147,009.26	2,294,145.00	(27,542.00)	-1.2%
2) Classified Salaries		2000-2999	917,662.00	955,425.00	531,536.44	941,738.00	13,687.00	1.4%
3) Employee Benefits		3000-3999	1,928,566.00	1,880,667.00	899,361.60	1,884,128.00	(3,461.00)	-0.2%
4) Books and Supplies		4000-4999	267,943.00	350,666.00	66,970.94	369,381.00	(18,715.00)	-5.3%
5) Services and Other Operating Expenses		5000-5999	1,423,951.00	1,861,961.00	718,213.70	1,866,293.00	(4,332.00)	-0.2%
6) Depreciation and Amortization		6000-6999	30,400.00	30,400.00	0.00	30,400.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,787.00	3,180.00	0.00	3,180.00	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			6,880,636.00	7,348,902.00	3,363,091.94	7,389,265.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(542,007.00)	(487,805.00)	94,909.93	(271,763.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(542,007.00)	(487,805.00)	94,909.93	(271,763.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,955,101.20	2,955,100.00		2,955,100.00	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)			2,955,101.20	2,955,100.00		2,955,100.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,955,101.20	2,955,100.00		2,955,100.00		
2) Ending Net Position, June 30 (E + F1e)			2,413,094.20	2,467,295.00		2,683,337.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	434,954.00	305,384.00		299,088.00		
c) Unrestricted Net Position		9790	1,978,140.20	2,161,911.00		2,384,249.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,653,028.00	4,755,788.00	2,642,982.00	4,915,841.00	160,053.00	3.4%
Education Protection Account State Aid - Current Year		8012	63,826.00	65,360.00	32,484.00	66,310.00	950.00	1.5%
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%

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)
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 Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,716,854.00	4,821,148.00	2,675,466.00	4,982,151.00	161,003.00	3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	85,706.00	85,706.00	0.00	85,706.00	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	72,597.00	83,461.00	30,560.64	83,461.00	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	98,277.00	101,301.00	51,101.00	103,747.00	2,446.00	2.4%
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	11,231.00	12,927.00	12,294.00	12,918.00	(9.00)	-0.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, 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 Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	21,371.00	22,194.00	5,000.00	21,334.00	(860.00)	-3.9%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			289,182.00	305,589.00	98,955.64	307,166.00	1,577.00	0.5%
OTHER STATE REVENUE								
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	37,952.00	42,622.00	9,256.26	42,622.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,906.00	9,906.00	11,113.00	11,113.00	1,207.00	12.2%
Lottery - Unrestricted and Instructional Materials		8560	90,636.00	91,979.00	20,938.54	93,840.00	1,861.00	2.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590	52,653.00	93,204.00	65,496.36	93,204.00	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	442,382.00	779,179.00	407,878.84	807,276.00	28,097.00	3.6%
TOTAL, OTHER STATE REVENUE			633,529.00	1,016,890.00	514,683.00	1,048,055.00	31,165.00	3.1%
OTHER LOCAL REVENUE								

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)
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	(915.57)	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	28,236.00	29,067.00	0.00	29,067.00	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	468,629.00	471,714.00	60,032.80	531,420.00	59,706.00	12.7%
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	198,035.00	212,525.00	109,780.00	215,479.00	2,954.00	1.4%
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			699,064.00	717,470.00	168,897.23	780,130.00	62,660.00	8.7%
TOTAL, REVENUES			6,338,629.00	6,861,097.00	3,458,001.87	7,117,502.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,650,240.00	1,752,788.00	859,772.56	1,777,030.00	(24,242.00)	-1.4%
Certificated Pupil Support Salaries		1200	197,510.00	129,238.00	75,816.69	129,238.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,580.00	144,080.00	76,463.38	146,580.00	(2,500.00)	-1.7%
Other Certificated Salaries		1900	237,997.00	240,497.00	134,956.63	241,297.00	(800.00)	-0.3%
TOTAL, CERTIFICATED SALARIES			2,290,327.00	2,266,603.00	1,147,009.26	2,294,145.00	(27,542.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	159,193.00	165,913.00	66,440.28	150,753.00	15,160.00	9.1%
Classified Support Salaries		2200	179,546.00	163,583.00	116,251.47	175,780.00	(12,197.00)	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	358,514.00	384,403.00	219,556.57	384,513.00	(110.00)	0.0%
Clerical, Technical and Office Salaries		2400	165,920.00	178,685.00	101,314.92	177,042.00	1,643.00	0.9%
Other Classified Salaries		2900	54,489.00	62,841.00	27,973.20	53,650.00	9,191.00	14.6%
TOTAL, CLASSIFIED SALARIES			917,662.00	955,425.00	531,536.44	941,738.00	13,687.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	579,812.00	587,255.00	206,616.15	592,517.00	(5,262.00)	-0.9%
PERS		3201-3202	264,530.00	273,652.00	147,289.32	262,512.00	11,140.00	4.1%
OASDI/Medicare/Alternative		3301-3302	111,106.00	113,027.00	61,733.58	112,874.00	153.00	0.1%
Health and Welfare Benefits		3401-3402	948,145.00	878,422.00	469,067.72	887,837.00	(9,415.00)	-1.1%
Unemployment Insurance		3501-3502	1,610.00	1,613.00	837.61	1,619.00	(6.00)	-0.4%
Workers' Compensation		3601-3602	23,363.00	26,698.00	13,817.22	26,769.00	(71.00)	-0.3%

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)
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			1,928,566.00	1,880,667.00	899,361.60	1,884,128.00	(3,461.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	34,320.00	34,770.00	16,603.60	34,770.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	211,783.00	291,778.00	48,455.68	310,493.00	(18,715.00)	-6.4%
Noncapitalized Equipment		4400	19,340.00	21,618.00	1,777.23	21,618.00	0.00	0.0%
Food		4700	2,500.00	2,500.00	134.43	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			267,943.00	350,666.00	66,970.94	369,381.00	(18,715.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	24,722.00	27,569.00	0.00	27,569.00	0.00	0.0%
Travel and Conferences		5200	85,351.00	134,253.00	46,501.85	127,943.00	6,310.00	4.7%
Dues and Memberships		5300	19,845.00	20,444.00	15,249.83	20,444.00	0.00	0.0%
Insurance		5400-5450	118,329.00	119,098.00	117,890.28	119,098.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,477.00	54,327.00	22,796.52	54,327.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	303,301.00	306,651.00	188,709.42	306,651.00	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	791,520.00	1,157,174.00	311,155.04	1,167,816.00	(10,642.00)	-0.9%
Communications		5900	25,406.00	42,445.00	15,910.76	42,445.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,423,951.00	1,861,961.00	718,213.70	1,866,293.00	(4,332.00)	-0.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	23,854.00	23,854.00	0.00	23,854.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	6,546.00	6,546.00	0.00	6,546.00	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			30,400.00	30,400.00	0.00	30,400.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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	21,787.00	3,180.00	0.00	3,180.00	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)			21,787.00	3,180.00	0.00	3,180.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			6,880,636.00	7,348,902.00	3,363,091.94	7,389,265.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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	2025-26 Projected Totals
6300	Lottery: Instructional Materials	76,934.00
6332	CA Community Schools Partnership Act - Implementation Grant	35,380.00
7339	Dual Enrollment Opportunities	56,223.00
7810	Other Restricted State	81,543.00
8210	Student Activity Funds	1,133.00
9010	Other Restricted Local	47,875.00
Total, Restricted Net Position		299,088.00

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT

2/25/2026

ALL FUNDS

SECOND INTERIM WORKING BUDGET

FISCAL YEAR 2025-26

	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 4,982,151		\$ 4,982,151	\$	\$	\$	\$	\$	\$	\$	\$ 4,982,151
Federal Sources		307,166	307,166								307,166
Other State Sources	76,930	971,125	1,048,055								1,048,055
Other Local Sources	558,551	221,579	780,130								780,130
Total Revenue	5,617,632	1,499,870	7,117,502								7,117,502
B. EXPENDITURES											
Certificated Salaries	1,836,896	457,249	2,294,145								2,294,145
Classified Salaries	745,313	196,425	941,738								941,738
Employee Benefits	1,302,021	582,107	1,884,128								1,884,128
Supplies	159,228	210,153	369,381								369,381
Services & Other Operating	1,042,990	823,303	1,866,293								1,866,293
Capital Outlay	30,400		30,400								30,400
Other Outgo											
Support Costs	(18,988)	22,168	3,180								3,180
Total Expenditures	5,097,860	2,291,405	7,389,265								7,389,265
C. EXCESS REVENUES (EXPENDITURES)	519,772	(791,535)	(271,763)								(271,763)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(410,836)	410,836									
Total Other Sources (Uses)	(410,836)	410,836									
E. FUND BALANCE INCREASE (DECREASE)	108,936	(380,699)	(271,763)								(271,763)
F. ADJUSTED BEGINNING BALANCE	2,275,314	679,787	2,955,101								2,955,101
G. ENDING BALANCE	\$ 2,384,250	\$ 299,088	\$ 2,683,338	\$	\$	\$	\$	\$	\$	\$	\$ 2,683,338

MULTI-YEAR BUDGET PROJECTION

2/25/2026

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											
ALL FUNDS	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 2026-27	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
A. REVENUES											
Local Control Funding Formula	\$ 5,060,959	\$	\$ 5,060,959	\$	\$	\$	\$	\$	\$	\$	\$ 5,060,959
Federal Sources		307,166	307,166								307,166
Other State Sources	76,930	587,127	664,057								664,057
Other Local Sources	560,474	221,579	782,053								782,053
Total Revenue	5,698,363	1,115,872	6,814,235								6,814,235
B. EXPENDITURES											
Certificated Salaries	1,897,638	500,831	2,398,469								2,398,469
Classified Salaries	785,613	122,201	907,814								907,814
Employee Benefits	1,441,806	511,448	1,953,254								1,953,254
Supplies	159,228	126,592	285,820								285,820
Services & Other Operating	1,079,217	450,731	1,529,948								1,529,948
Capital Outlay	30,400		30,400								30,400
Other Outgo											
Support Costs	(18,988)	22,168	3,180								3,180
Total Expenditures	5,374,914	1,733,971	7,108,885								7,108,885
C. EXCESS REVENUES (EXPENDITURES)	323,449	(618,099)	(294,650)								(294,650)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(492,020)	492,020									
Total Other Sources (Uses)	(492,020)	492,020									
E. FUND BALANCE INCREASE (DECREASE)	(168,571)	(126,079)	(294,650)								(294,650)
F. ADJUSTED BEGINNING BALANCE	2,384,250	299,088	2,683,338								2,683,338
G. ENDING BALANCE	\$ 2,215,679	\$ 173,009	\$ 2,388,688	\$	\$	\$	\$	\$	\$	\$	\$ 2,388,688

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/25/2026
ALL FUNDS	General			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2027-28	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 5,217,415	\$	\$ 5,217,415	\$	\$	\$	\$	\$	\$	\$	\$ 5,217,415
Federal Sources		307,166	307,166								307,166
Other State Sources	76,930	587,127	664,057								664,057
Other Local Sources	562,458	221,579	784,037								784,037
Total Revenue	5,856,803	1,115,872	6,972,675								6,972,675
B. EXPENDITURES											
Certificated Salaries	1,946,818	473,977	2,420,795								2,420,795
Classified Salaries	809,655	95,802	905,457								905,457
Employee Benefits	1,518,411	488,070	2,006,481								2,006,481
Supplies	159,208	126,592	285,800								285,800
Services & Other Operating	1,084,030	412,004	1,496,034								1,496,034
Capital Outlay	30,400		30,400								30,400
Other Outgo											
Support Costs	(18,988)	22,168	3,180								3,180
Total Expenditures	5,529,534	1,618,613	7,148,147								7,148,147
C. EXCESS REVENUES (EXPENDITURES)	327,269	(502,741)	(175,472)								(175,472)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(468,265)	468,265									
Total Other Sources (Uses)	(468,265)	468,265									
E. FUND BALANCE INCREASE (DECREASE)	(140,996)	(34,476)	(175,472)								(175,472)
F. ADJUSTED BEGINNING BALANCE	2,215,679	173,009	2,388,688								2,388,688
G. ENDING BALANCE	\$ 2,074,683	\$ 138,533	\$ 2,213,216	\$	\$	\$	\$	\$	\$	\$	\$ 2,213,216

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of January 31, 2026

02/25/26

	February	March	April	May	June	Receivable
Cash as of Jan 31	3,094,962	3,015,521	3,022,123	2,761,039	2,588,154	
LCFF Revenues	454,572	471,485	454,572	454,572	294,515	176,970
Federal Revenues	0	11,544	7,556	35,097	25,611	128,402
State Revenues	8,023	8,023	(43,952)	8,023	507,731	45,524
Local Revenues	100,164	216,506	22,204	38,174	225,387	8,798
Sources	0	0	0	0	0	
P/Y Recbl	30,387	0	2,251	(0)	0	
1000	225,117	227,468	218,281	222,635	253,635	
2000	83,459	73,781	73,366	83,610	95,986	
3000	161,531	162,040	156,070	159,634	345,492	
4000	58,748	86,297	30,010	40,747	86,608	
5000	143,732	151,369	224,241	202,127	426,611	
6000	0	0	0	0	30,400	
7000	0	0	1,747	0	1,433	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	0	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	3,015,521	3,022,123	2,761,039	2,588,154	2,401,232	

Total Receivables (including deferred appropriations if any)

\$359,694

Final Projected Cash Balance General Fund, TRANS, Reserve:

\$2,401,232

**Northern United Humboldt Charter School
Budget Three Year Review
2025-26, 2026-27 & 2027-28
Second Interim**

This transmittal document is provided as supporting information to the 2025-26 Second Interim cycle for Northern United Humboldt Charter School. The document consists of the budget year and two subsequent years.

Enrollment and Average Daily Attendance (ADA)

Enrollment projections are based on current year enrollment and attendance trends. We used a 95% attendance rate for the revenue projections in all three years. Current year ADA of 331.55 is based upon an enrollment estimate of 349 students.

2026-2027 & 2027-2028

Both years assume ADA of 331.55 based on an estimated enrollment of 349.

Revenues

With the exception of Special Education and Local Revenues, revenues are calculated using the Local Control Funding Formula (LCFF) Calculator with Department of Finance (DOF) COLA for the first two budget years. Below is a summary of LCFF Revenue components for all budget years:

Components of LCFF By Object Code			
	2025-26	2026-27	2027-28
8011 - State Aid	\$4,915,841	\$4,994,649	\$5,151,105
8012 - EPA	\$66,310	\$66,310	\$66,310
8021-8089, 8096 – Property Taxes	\$	\$	\$
TOTAL FUNDING	\$4,982,151	\$5,060,959	\$5,217,415

Federal Revenues

Title I – ESSA Part A Low Income revenue is projected to be in the amount of \$103,747 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$12,918 and maintain that level for the two multi-years.

Title IV – Student Support and Enrichment revenue is projected to be in the amount of \$10,000 and maintain that level for the two multi-years.

The Rural and Low-Income Schools (RLIS) revenue is projected to be in the amount of \$11,334 and maintain that level for the two multi-years.

Special Ed Grant Entitlement -Individuals with Disabilities Education Act (IDEA) is projected to maintain Budget Adoption level of \$85,706 in all three budget years.

Other State Revenues

Lottery revenue of \$191 per ADA unrestricted and \$82 per ADA restricted is based on 2025-26 estimated P-2 ADA adjusted for annual, is projected to be \$65,550 unrestricted and \$28,290 restricted.

Mandate Block Grant funding was added to the budget for all three years in the amount of \$11,113.

Other Local Revenues

Local interest revenue is budgeted at \$4,164 for 2025-2026 and maintain that level for the two multi-years.

Local revenue for the business services MOU with Pacific View Charter School has been added to all three years.

The Special Ed transfer of apportionment from the County Office of Education is projected to be \$215,479 and maintain that level for the two multi-years.

Expenditures:

Personnel

2025-2026

Certificated

In 2025-2026, total Certificated salaries and wages are projected to increase by \$27,542 since First Interim. This is due to the addition of a 0.5 FTE certificated teacher.

Classified

In 2025-2026, total Classified salaries and wages are projected to decrease by \$13,687 since First Interim. This is due to the addition of theater coordinator, an increase in the classified one on one aide position and a reduction to the classified SGI position.

2026-2027 & 2027-2028

Certificated

The first Multi-Year budget projects an increase in Certificated salaries and wages of \$104,324 due to the addition of a School Psychologist and the removal of the Wellness Coach Grant stipends, the removal of CEI stipends and step increases. The second Multi-Year budget projects an increase in Certificated salaries and wages of \$22,326 due to the removal of a 0.5 FTE of a certificated director and step increases.

Classified

The first Multi-Year budget projects a decrease in Classified salaries and wages of \$33,924 due to the removal of the Wellness Coach Grant, a reduction of 0.5 FTE clerical staff, a reduction of 0.3 FTE in the food coordinator and step increases. The second Multi-Year budget projects a decrease in Classified salaries and wages of \$2,357 due to a 0.5 FTE reduction in the food coordinator and step increases.

Statutory benefits are based on state and federal guidelines and information on individual participation in retirement plans.

The California State Teachers' Retirement System (STRS) budgeted rates are 19.10% in 2025-2026, 19.10% in 2026-2027 and 19.10% in 2027-2028. The California Public Employees' Retirement System (PERS) budgeted rates are 26.81% in 2025-2026, 26.40% in 2026-2027 and 26.90% in 2027-2028.

The Workers Compensation Rate is 0.83% in all three budget years.

The Health and Welfare expense budget is based on current projections for JPA rates in 2025-2026 and employee participation in benefits plans. The subsequent budget year projections are based on the continued cap of Spruce Tiered Plans.

Other Expenditures:

Other expenditures are based on prior year patterns and estimated chargeback information from the SELPA.

NUCS Board Meeting 3/10/2026 4:00pm

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: _____ 1958

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):

2025-26 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: Shari Lovett

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Kelley Withers

Name _____

CBO _____

Title _____

707-445-2660 Ext 130

Telephone _____

kwithers@nuarters.org

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)
A. DISTRICT						
1. Total District Regular ADA						
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	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
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	
3. Total Basic Aid Open Enrollment Regular ADA						
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	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)						
	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
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 A5a through A5f)						
	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)						
	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA						
(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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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%
2. District Funded County Program ADA						
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%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	129.04	123.50	121.53	121.53	(1.97)	-2.0%
6. Charter School County Program Alternative Education ADA						
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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program 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)
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)	129.04	123.50	121.53	121.53	(1.97)	-2.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	129.04	123.50	121.53	121.53	(1.97)	-2.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,971,500.00	1,874,360.00	1,084,565.31	1,840,485.00	(33,875.00)	-1.8%
2) Federal Revenue		8100-8299	67,752.00	75,385.00	41,720.19	74,106.00	(1,279.00)	-1.7%
3) Other State Revenue		8300-8599	265,484.00	433,475.00	208,688.88	433,632.00	157.00	0.0%
4) Other Local Revenue		8600-8799	39,756.00	11,568.00	40,978.33	11,568.00	0.00	0.0%
5) TOTAL, REVENUES			2,344,492.00	2,394,788.00	1,375,952.71	2,359,791.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	694,900.00	696,222.25	318,426.95	696,222.25	0.00	0.0%
2) Classified Salaries		2000-2999	163,024.00	164,109.75	93,274.88	193,850.75	(29,741.00)	-18.1%
3) Employee Benefits		3000-3999	487,763.28	494,571.04	218,641.51	533,639.01	(39,067.97)	-7.9%
4) Books and Supplies		4000-4999	107,499.00	136,474.00	35,973.58	136,474.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	951,172.00	951,000.00	501,864.85	972,022.00	(21,022.00)	-2.2%
6) Depreciation and Amortization		6000-6999	38,508.00	38,508.00	0.00	38,508.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	21,186.00	23,150.00	0.00	23,150.00	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			2,464,052.28	2,504,035.04	1,168,181.77	2,593,866.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,560.28)	(109,247.04)	207,770.94	(234,075.01)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(119,560.28)	(109,247.04)	207,770.94	(234,075.01)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,070,214.73	1,688,279.93		1,688,279.93	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)			2,070,214.73	1,688,279.93		1,688,279.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,070,214.73	1,688,279.93		1,688,279.93		
2) Ending Net Position, June 30 (E + F1e)			1,950,654.45	1,579,032.89		1,454,204.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	355,208.04	92,912.78		92,750.70		
c) Unrestricted Net Position		9790	1,595,446.41	1,486,120.11		1,361,454.22		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,924,447.00	1,828,415.00	1,071,661.31	1,751,378.00	(77,037.00)	-4.2%
Education Protection Account State Aid - Current Year		8012	25,808.00	24,700.00	12,904.00	24,306.00	(394.00)	-1.6%
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%

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)
Transfers to Charter Schools in Lieu of Property Taxes		8096	21,245.00	21,245.00	0.00	64,801.00	43,556.00	205.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,971,500.00	1,874,360.00	1,084,565.31	1,840,485.00	(33,875.00)	-1.8%
FEDERAL REVENUE								
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	1,488.00	1,488.00	0.00	1,488.00	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	44,731.00	52,312.00	31,813.00	52,312.00	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	5,110.00	5,162.00	3,165.00	6,031.00	869.00	16.8%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, 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,							
Other Every Student Succeeds Act	3182, 4037, 4124, 4126, 4127, 5630	8290	16,423.00	16,423.00	2,500.00	14,275.00	(2,148.00)	-13.1%
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	0.00	4,242.19	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			67,752.00	75,385.00	41,720.19	74,106.00	(1,279.00)	-1.7%
OTHER STATE REVENUE								
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	4,538.00	4,538.00	5,231.00	5,231.00	693.00	15.3%
Lottery - Unrestricted and Instructional Materials		8560	35,228.00	33,592.00	20,112.11	33,056.00	(536.00)	-1.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590	21,904.00	21,904.00	0.00	21,904.00	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	203,814.00	373,441.00	183,345.77	373,441.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			265,484.00	433,475.00	208,688.88	433,632.00	157.00	0.0%
OTHER LOCAL REVENUE								

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)
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	35,605.60	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	5,000.00	5,000.00	5,372.73	5,000.00	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	29,756.00	1,568.00	0.00	1,568.00	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			39,756.00	11,568.00	40,978.33	11,568.00	0.00	0.0%
TOTAL, REVENUES			2,344,492.00	2,394,788.00	1,375,952.71	2,359,791.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	544,850.00	545,122.25	257,474.92	545,122.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	76,500.00	76,500.00	31,875.00	76,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	73,550.00	74,600.00	29,077.03	74,600.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			694,900.00	696,222.25	318,426.95	696,222.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,670.00	0.00	6,982.10	26,466.00	(26,466.00)	New
Classified Support Salaries		2200	9,009.00	15,072.75	6,962.72	15,072.75	0.00	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	123,550.00	123,742.00	67,448.81	123,742.00	0.00	0.0%
Other Classified Salaries		2900	24,795.00	25,295.00	11,881.25	28,570.00	(3,275.00)	-12.9%
TOTAL, CLASSIFIED SALARIES			163,024.00	164,109.75	93,274.88	193,850.75	(29,741.00)	-18.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	157,476.93	163,252.56	42,501.06	149,701.45	13,551.11	8.3%
PERS		3201-3202	71,722.73	72,027.82	44,831.09	99,036.35	(27,008.53)	-37.5%
OASDI/Medicare/Alternative		3301-3302	29,026.42	29,131.65	16,430.67	35,808.30	(6,676.65)	-22.9%
Health and Welfare Benefits		3401-3402	222,588.00	222,588.00	111,893.00	241,260.00	(18,672.00)	-8.4%
Unemployment Insurance		3501-3502	428.98	430.22	204.40	445.45	(15.23)	-3.5%
Workers' Compensation		3601-3602	6,520.22	7,140.79	2,781.29	7,387.46	(246.67)	-3.5%

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)
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			487,763.28	494,571.04	218,641.51	533,639.01	(39,067.97)	-7.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,094.00	22,027.00	10,702.76	22,027.00	0.00	0.0%
Books and Other Reference Materials		4200	3,705.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	79,700.00	113,447.00	25,270.82	113,447.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,499.00	136,474.00	35,973.58	136,474.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,252.00	38,252.00	21,933.51	38,252.00	0.00	0.0%
Dues and Memberships		5300	18,304.00	18,304.00	2,270.75	18,304.00	0.00	0.0%
Insurance		5400-5450	58,000.00	58,000.00	58,463.00	58,464.00	(464.00)	-0.8%
Operations and Housekeeping Services		5500	37,700.00	27,050.00	12,230.27	27,300.00	(250.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	169,134.00	169,134.00	120,310.53	169,134.00	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	619,047.00	628,525.00	285,542.44	648,833.00	(20,308.00)	-3.2%
Communications		5900	11,735.00	11,735.00	1,114.35	11,735.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			951,172.00	951,000.00	501,864.85	972,022.00	(21,022.00)	-2.2%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	38,508.00	38,508.00	0.00	38,508.00	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			38,508.00	38,508.00	0.00	38,508.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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	21,186.00	23,150.00	0.00	23,150.00	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)			21,186.00	23,150.00	0.00	23,150.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			2,464,052.28	2,504,035.04	1,168,181.77	2,593,866.01		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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	2025-26 Projected Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	(.23)
6300	Lottery: Instructional Materials	27,668.24
6332	CA Community Schools Partnership Act - Implementation Grant	.39
6383	Golden State Pathways Program	.01
6500	Special Education	(.08)
6546	Mental Health-Related Services	9,237.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	(.35)
7810	Other Restricted State	55,703.18
9010	Other Restricted Local	141.80
Total, Restricted Net Position		92,750.70

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL

3/4/2026

ALL FUNDS

SECOND INTERIM WORKING BUDGET

FISCAL YEAR 2025-26

	General Fund/TRANs			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 1,840,485		\$ 1,840,485	\$	\$	\$	\$	\$	\$	\$	\$ 1,840,485
Federal Sources		74,106	74,106								74,106
Other State Sources	28,322	405,310	433,632								433,632
Other Local Sources	10,000	1,568	11,568								11,568
Total Revenue	1,878,807	480,984	2,359,791								2,359,791
B. EXPENDITURES											
Certificated Salaries	578,050	118,172	696,222								696,222
Classified Salaries	154,315	39,536	193,851								193,851
Employee Benefits	400,168	133,471	533,639								533,639
Supplies	59,300	77,174	136,474								136,474
Services & Other Operating	734,394	237,628	972,022								972,022
Capital Outlay	38,508		38,508								38,508
Other Outgo	23,150		23,150								23,150
Support Costs	(5,727)	5,727									
Total Expenditures	1,982,158	611,708	2,593,866								2,593,866
C. EXCESS REVENUES (EXPENDITURES)	(103,351)	(130,724)	(234,075)								(234,075)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(121,687)	121,687									
Total Other Sources (Uses)	(121,687)	121,687									
E. FUND BALANCE INCREASE (DECREASE)	(225,038)	(9,037)	(234,075)								(234,075)
F. ADJUSTED BEGINNING BALANCE	1,586,492	101,788	1,688,280								1,688,280
G. ENDING BALANCE	\$ 1,361,454	\$ 92,751	\$ 1,454,205	\$	\$	\$	\$	\$	\$	\$	\$ 1,454,205

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											3/4/2026
ALL FUNDS	General Fund/TRANs			----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	All Funds
FISCAL YEAR 2026-27											
A. REVENUES											
Local Control Funding Formula	\$ 1,865,278	\$	\$ 1,865,278	\$	\$	\$	\$	\$	\$	\$	\$ 1,865,278
Federal Sources		74,106	74,106								74,106
Other State Sources	28,322	312,293	340,615								340,615
Other Local Sources	10,000	1,568	11,568								11,568
Total Revenue	1,903,600	387,967	2,291,567								2,291,567
B. EXPENDITURES											
Certificated Salaries	588,320	118,172	706,492								706,492
Classified Salaries	157,315	39,536	196,851								196,851
Employee Benefits	419,384	133,309	552,693								552,693
Supplies	59,300	33,869	93,169								93,169
Services & Other Operating	734,394	188,011	922,405								922,405
Capital Outlay	38,508		38,508								38,508
Other Outgo	23,150		23,150								23,150
Support Costs	(5,727)	5,727									
Total Expenditures	2,014,644	518,624	2,533,268								2,533,268
C. EXCESS REVENUES (EXPENDITURES)	(111,044)	(130,657)	(241,701)								(241,701)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(121,640)	121,640									
Total Other Sources (Uses)	(121,640)	121,640									
E. FUND BALANCE INCREASE (DECREASE)	(232,684)	(9,017)	(241,701)								(241,701)
F. ADJUSTED BEGINNING BALANCE	1,361,454	92,751	1,454,205								1,454,205
G. ENDING BALANCE	\$ 1,128,770	\$ 83,734	\$ 1,212,504	\$	\$	\$	\$	\$	\$	\$	\$ 1,212,504

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											3/4/2026
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2027-28	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 1,884,131	\$	\$ 1,884,131	\$	\$	\$	\$	\$	\$	\$	\$ 1,884,131
Federal Sources		74,106	74,106								74,106
Other State Sources	28,322	312,293	340,615								340,615
Other Local Sources	10,000	1,568	11,568								11,568
Total Revenue	1,922,453	387,967	2,310,420								2,310,420
B. EXPENDITURES											
Certificated Salaries	598,590	118,172	716,762								716,762
Classified Salaries	160,315	39,536	199,851								199,851
Employee Benefits	442,846	133,506	576,352								576,352
Supplies	59,300	33,869	93,169								93,169
Services & Other Operating	734,394	187,895	922,289								922,289
Capital Outlay	38,508		38,508								38,508
Other Outgo	23,150		23,150								23,150
Support Costs	(5,727)	5,727									
Total Expenditures	2,051,376	518,705	2,570,081								2,570,081
C. EXCESS REVENUES (EXPENDITURES)	(128,923)	(130,738)	(259,661)								(259,661)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(121,698)	121,698									
Total Other Sources (Uses)	(121,698)	121,698									
E. FUND BALANCE INCREASE (DECREASE)	(250,621)	(9,040)	(259,661)								(259,661)
F. ADJUSTED BEGINNING BALANCE	1,128,770	83,734	1,212,504								1,212,504
G. ENDING BALANCE	\$ 878,149	\$ 74,694	\$ 952,843	\$	\$	\$	\$	\$	\$	\$	\$ 952,843

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of January 31, 2026

03/05/26

	February	March	April	May	June	Receivable
Cash as of Jan 31	2,275,440	2,379,554	2,298,452	2,173,582	2,072,248	
LCFF Revenues	135,943	148,096	135,943	135,943	136,944	63,050
Federal Revenues	0	955	0	13,666	8,488	9,276
State Revenues	4,924	4,924	(21,061)	4,924	232,241	(1,007)
Local Revenues	258	177	313	(14,999)	88	(15,247)
Sources	0	0	0	0	0	
P/Y Recbl	187,408	0	13,884	(0)	0	
1000	74,139	74,914	71,888	73,322	83,532	
2000	20,463	18,090	17,988	20,500	23,534	
3000	51,669	51,832	49,922	51,062	110,512	
4000	19,524	28,679	9,973	13,541	28,783	
5000	58,624	61,739	91,462	82,442	174,003	
6000	0	0	0	0	38,508	
7000	0	0	12,715	0	10,435	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	0	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	2,379,554	2,298,452	2,173,582	2,072,248	1,980,703	

Total Receivables (including deferred appropriations if any)
Final Projected Cash Balance General Fund, TRANS, Reserve:

\$56,072
\$1,980,703

**Northern United Siskiyou Charter School
Budget Three Year Review
2025-26, 2026-27 & 2027-28
Second Interim**

This transmittal document is provided as supporting information to the 2025-26 Second Interim cycle for Northern United Siskiyou Charter School. The document consists of the budget year and two subsequent years.

Enrollment and Average Daily Attendance (ADA)

Enrollment projections are based on current year enrollment and attendance trends. We used a 93% attendance rate for the revenue projections in all three years. Current year ADA of 121.53 is based upon enrollment estimate of 130 students.

2026-2027 & 2027-2028

Both years assume ADA of 121.53 based on an estimated enrollment of 130.

Revenues

With the exception of Special Education and Local Revenues, revenues are calculated using the Local Control Funding Formula (LCFF) Calculator with a 1% COLA for the first two budget years based on recommendations from SCOE. Below is a summary of LCFF Revenue components for all budget years:

Components of LCFF By Object Code			
	2025-26	2026-27	2027-28
8011 - State Aid	\$1,751,378	\$1,776,171	\$1,795,024
8012 - EPA	\$24,306	\$24,306	\$24,306
8021-8089, 8096 – Property Taxes	\$64,801	\$64,801	\$64,801
TOTAL FUNDING	\$1,840,485	\$1,865,278	\$1,884,131

Federal Revenues

Title I – ESSA Part A Low Income revenue is projected to be in the amount of \$52,312 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$6,031 and maintain that level for the two multi-years.

Title IV – Student Support and Enrichment revenue is projected to be in the amount of \$10,000 and maintain that level for the two multi-years.

The Rural and Low-Income Schools (RLIS) revenue is projected to be in the amount of \$4,275 and maintain that level for the two multi-years.

Other State Revenues

Lottery revenue of \$190 per ADA unrestricted and \$82 per ADA restricted is based on 2025-26 estimated P-2 ADA adjusted for annual, is projected to be \$23,091 unrestricted and \$9,965 restricted.

Mandate Block Grant funding was added to the budget in the amount of \$5,231.

Other Local Revenues

Local interest revenue is budgeted at \$5,000 for 2025-2026 and maintain that level for the two multi-years.

The Special Ed transfer of apportion from the County Office of Education is projected to be \$1,568 and maintain that level for the two multi-years.

Expenditures:

Personnel

2025-2026

Certificated

In 2025-2026, total Certificated salaries and wages are projected to remain the same since First Interim.

Classified

In 2025-2026, total Classified salaries and wages are projected to increase by \$29,740 since First Interim. This is due to filling the addition of the interpreter and an increase in the tutor/aide hours at YLC..

2026-2027 & 2027-2028

Certificated

The first Multi-Year budget projects an increase in Certificated salaries and wages of \$10,270 due to step increases. The second Multi-Year budget projects an increase in Certificated salaries and wages of \$10,270 due to step increases.

Classified

The first Multi-Year budget projects an increase in Classified salaries and wages of \$3,000 due to step increases. The second Multi-Year budget projects an increase in Classified salaries and wages of \$3,000 due to step increases.

Statutory benefits are based on state and federal guidelines and information on individual participation in retirement plans.

The California State Teachers' Retirement System (STRS) budgeted rates are 19.10% in 2025-2026, 19.10% in 2026-2027 and 19.10% in 2027-2028. The California Public Employees' Retirement System (PERS) budgeted rates are 26.81% in 2025-2026, 26.40% in 2026-2027 and 26.90% in 2027-2028.

The Workers Compensation Rate is 0.83% in all three budget years.

The Health and Welfare expense budget is based on current projections for JPA rates in 2025-2026 and employee participation in benefits plans. The subsequent budget year projections are based on the continued cap of Spruce Tiered Plans.

Other Expenditures:

Other expenditures are based on prior year patterns and estimated chargeback information from the SELPA.

BUDGET TRANSFER RESOLUTION

Northern United - Siskiyou Charter School
(District)

Siskiyou County, California

ON MOTION of member _____, seconded by member _____, it is resolved and ordered by the Governing Board that, pursuant to Education Code Section 42600, the following transfers be made.

See Attached Budget Transfer Transactions Report

PASSED AND ADOPTED by said Governing Board on March 10, 2026 by the vote:
(Date)

Ayes: _____

Noes: _____

Absent: _____

STATE OF CALIFORNIA, COUNTY OF SISKIYOU ss

I, _____, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

(Signature, Clerk of the Governing Board)

AFTER YOUR BOARD HAS APPROVED AND SIGNED YOUR BUDGET TRANSFERS, PLEASE RETURN A SIGNED COPY TO THE SISKIYOU COUNTY OFFICE OF EDUCATION, BUSINESS DEPARTMENT.

County Office Use Only:

Transfer Number:	Date Posted:	By:

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.3 Approval of Update to 2025/26 Classified Pay Schedule

Action Requested:

Approval

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

Our current Student Accountability Coordinator will be taking over the Human Resources Director Position, and taking her current CalPADS work with her; therefore, the Student Accountability Coordinator is no longer a needed position; instead, we plan to hire a Registrar.

Fiscal Implications:

1.0 FTE annual salary range for Student Accountability Coordinator was \$59,500-71,500. 1.0 FTE annual salary range for Registrar will be \$47,840-58,240; therefore, this change will result in a savings, although the exact amount will depend on individual employees' placement within the salary range.

Contact Person/s: Shari Lovett, Tamara McFarland, Kelley Withers



CLASSIFIED EMPLOYEES 2025 - 2026 PAY SCHEDULE

CLASSIFIED SALARIED EMPLOYEE								
Row	Position	Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
1	Chief Business Officer	\$84,500	\$86,500	\$88,500	\$90,500	\$92,500	\$94,500	\$96,500
2	Director	\$64,500	\$66,500	\$68,500	\$70,500	\$72,500	\$74,500	\$76,500
3	Student Accountability Coore	\$59,500	\$61,500	\$63,500	\$65,500	\$67,500	\$69,500	\$71,500
4	Center Coordinator	\$56,500	\$58,500	\$60,500	\$62,500	\$64,500	\$66,500	\$68,500
5	Program Coordinator	\$53,500	\$55,500	\$57,500	\$59,500	\$61,500	\$63,500	\$65,500

CLASSIFIED HOURLY EMPLOYEE								
Row	Position	Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
1	Custodian/Maintenance	\$18.25	\$19.25	\$20.25	\$21.25	\$22.25	\$23.25	\$24.25
2	Office Clerk /Secretary	\$18.25	\$19.25	\$20.25	\$21.25	\$22.25	\$23.25	\$24.25
3	Instructional Aide	\$20.00	\$21.00	\$22.00	\$23.00	\$24.00	\$25.00	\$26.00
4	Technician	\$21.00	\$22.00	\$23.00	\$24.00	\$25.00	\$26.00	\$27.00
5	Administrative Assistant	\$22.50	\$23.50	\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
6	1:1 Behavioral Aide	\$22.00	\$23.00	\$24.00	\$25.00	\$26.00	\$27.00	\$28.00
7	Registrar	\$23.00	\$24.00	\$25.00	\$26.00	\$27.00	\$28.00	\$29.00

MISCELLANEOUS PAY TYPES						
Classified One-One Tutor:		\$20.00/hr. for 1-2 students				
Classified Small Group Instructor:		\$33.00/hr. for 3+ students				
Classified Aide Substitute		\$25.00/hr.				
Associate Degree:		\$350.00/year (only 1 recognized)				
Bachelor Degree:		\$500.00/year (only 1 recognized)				
Masters Degree:		\$1,000.00/year (only 1 is recognized)				
Longevity:	\$500-6th yr	\$550-7th yr	\$600-8th yr	\$650-9th yr	\$700-10th yr	

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.4 Approval of Update to Personal Appearance Policy

Action Requested:

Approval

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

NUCS' existing Personal Appearance Policy was amended to include guidelines regarding apparel with religious messages.

Fiscal Implications:

Contact Person/s: Shari Lovett

E-26 Personal Appearance Policy

Adopted 9/20/2018, 10/14/2021

Revised 12/9/2021

Northern United Charter Schools believes that teachers serve as role models. They should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Northern United Charter Schools encourages staff, during school hours to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities and will not interfere with the learning process of students. Accordingly, all employees shall adhere to the following standards of dress:

- Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in women's dresses or skirts that are no higher than three (3) inches above the knee.
- Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the Northern United Charter Schools' School Director.
- Clothing or accessories displaying political, religious, or ideological messages are not permitted when students are present or when representing the school to students or families. This guideline does not restrict personal religious observance (e.g., religious attire or symbols worn as part of sincerely held beliefs), provided such items do not include messaging directed at students.
- Slacks and shorts are to be worn on the waist with no portion of an undergarment showing. Shorts should be modest in length and should be no higher than three (3) inches above the knee.
- Skirts and dresses should be no higher than three (3) inches above the knee.
- All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage.
- Clothing or jewelry with logos that depict and/or promote gangs, drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.
- Appropriate shoes must be worn at all times.

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 6.
DISCUSSION ITEMS

Subject:

6.1 Saving to purchase a facility

Action Requested:

None

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

The board has requested time for a conversation about saving to purchase a facility.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 7.
REPORTS

Subject:

7.1 Student Enrollment and Attendance Report

Action Requested:

None

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

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

Enrollment as of 1/23/2026 (LP5):
NU-Humboldt Charter School - 341
NU-Siskiyou Charter School - 132

Attendance as of 12/12/2025 (LP4):
NU-Humboldt Charter School - 97.92%
NU-Siskiyou Charter School - 98.34%

Enrollment as of 1/24/2025 (LP5):
NU-Humboldt Charter School - 329
NU-Siskiyou Charter School - 134

Attendance as of 12/14/2024 (LP 4):
NU-Humboldt Charter School - 97.21%
NU-Siskiyou Charter School - 96.92%

Fiscal Implications:

To be determined

Contact Person/s: Shari Lovett, Amanda Jeffares

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
8/25-9/19	344	329.53	96.47%	8/25-9/19	119	114.47	97.14%
9/22-10/17	344	337.4	97.56%	9/22-10/17	121	118.75	97.38%
10/20-11/14	348	334.37	97.26%	10/20-11/14	127	124.63	99.12%
11/17-12/12	341	335.33	97.92%	11/17-12/12	134	130.27	98.34%
12/15-1/23	341	333.11	97.29%	12/15-1/23	132	128.95	97.65%
1/26-2/20				1/26-2/20			
2/23-3/20				2/23-3/20			
3/23-4/17				3/23-4/17			
4/20-5/15				4/20-5/15			
5/18-6/11				5/18-6/11			
Year Overall				Year Overall			

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 7.
REPORTS

Subject:

7.2 Financial Report for NU-HCS and NU-SCS

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2025/26 February

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
Revenue Detail					
LCFF Revenue Sources					
8011	REVENUE LIMIT ST AID-CURR YR	2,272,859.00		457,780.00	1,815,079.00
8012	REVENUE LIMIT-EPA	33,826.00			33,826.00
Total LCFF Revenue Sources		2,306,685.00	.00	457,780.00	1,848,905.00
Federal Revenue					
8181	SP ED-ENTITLEMENT PER UDC	85,706.00			85,706.00
8221	NATIONAL LUNCH PROGRAM	52,900.36			52,900.36
8290	ALL OTHER FEDERAL REVENUES	69,604.00			69,604.00
Total Federal Revenue		208,210.36	.00	.00	208,210.36
Other State Revenues					
8520	CHILD NUTRITION	33,365.74		6,061.45	27,304.29
8560	STATE LOTTERY REVENUE	72,901.46			72,901.46
8590	ALL OTHER STATE REVENUES	427,105.10		8,181.00	418,924.10
8595	ALL OTHER STATE REV-PRIOR YR	0.30-			.30-
Total Other State Revenues		533,372.00	.00	14,242.45	519,129.55
Other Local Revenue					
8660	INTEREST	5,079.57		22,323.31	17,243.74-
8677	INTERAGENCY SVCS BETWEEN LEA	29,067.00			29,067.00
8699	ALL OTHER LOCAL REVENUES	471,387.20		282,193.46	189,193.74
8792	TRANS OF APPORTION FROM COE	105,699.00		21,140.00	84,559.00
Total Other Local Revenue		611,232.77	.00	325,656.77	285,576.00
Total Revenues		3,659,500.13	.00	797,679.22	2,861,820.91

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail						
Certificated Salaries						
1100	TEACHERS SALARIES - REGULAR	706,060.01		543,496.00	136,874.83	25,689.18
1104	SPECIAL ED TEACHER	148,112.43		118,490.04	29,622.51	.12-
1133	SPECIAL PROJECTS TEACHER	12,938.75		10,351.00	2,587.75	.00
1140	TEACHER SALARY - SUBSTITUTES	10,646.25			1,776.25	8,870.00
1150	TEACHER SALARY - OTHER PAY	39,500.00				39,500.00
1200	CERT PUPIL SUPPORT SAL - REG	53,420.81		42,736.68	10,684.17	.04-
1207	PHYSICAL, MENTAL HLTH PRSNL	0.50				.50
1300	CERT SUPRVRSRS' & ADMINS' SAL	54,616.62		43,693.36	10,923.34	.08-

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 2025/26 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Certificated Salaries (continued)						
1307	SUPERVISORS SALARIES	12,500.00				12,500.00
1350	CERT SUPRVSR & ADMN-OTH PAY	3,000.00				3,000.00
1900	OTHER CERT SALARY- REGULAR	106,340.37		85,072.36	21,268.09	.08-
	Total Certificated Salaries	1,147,135.74	.00	843,839.44	213,736.94	89,559.36
Classified Salaries						
2100	CLASS INSTR AIDE SAL-REGULAR	69,204.22		46,117.80	14,531.48	8,554.94
2122	INSTR AIDE SAL HRLY-SPECL ED	10,608.50		9,887.60	2,409.83	1,688.93-
2160	COACHES & ADVISORS	4,500.00				4,500.00
2203	DRIVER	5,645.00		4,636.80	1,344.00	335.80-
2210	FOOD SERVICE PERSONNEL	23,000.00		18,400.00	4,600.00	.00
2218	COUNSELING/CAREER TECHNICIAN	250.22		200.00	50.00	.22
2255	COMPUTER LAB TECHNICIAN	30,633.31		24,506.68	6,126.67	.04-
2304	BUSINESS MANAGER	45,625.00		36,500.00	9,125.00	.00
2307	COORDINATOR	80,115.43		64,092.62	16,023.16	.35-
2308	DIRECTOR	29,550.00		23,640.00	5,910.00	.00
2309	ADMINISTRATIVE ASSISTANT	9,666.00		7,856.00	2,074.00	264.00-
2402	ACCOUNT TECHNICIAN	34,493.00		27,713.60	6,134.00	645.40
2403	CLERICAL TECHNICIAN	16,192.46		13,416.91	3,531.51	755.96-
2405	ATTENDANCE TECHNICIAN	25,041.62		20,033.36	5,008.34	.08-
2900	OTHER CLASS SALARIES-REGULAR	24,676.80		15,238.36	8,017.74	1,420.70
2950	OTHER CLASS SALARIES-OTH PAY	1,000.00				1,000.00
	Total Classified Salaries	410,201.56	.00	312,239.73	84,885.73	13,076.10
Employee Benefits						
3101	STRS - CERTIFICATED	385,900.85		152,081.80	38,211.61	195,607.44
3201	PERS - CERTIFICATED	15,897.65		12,718.68	3,179.67	.70-
3202	PERS - CLASSIFIED	99,325.03		78,140.03	20,889.70	295.30
3311	SOCIAL SECURITY-CERTIFICATED	3,882.89		3,135.00	893.88	145.99-
3312	SOCIAL SECURITY-CLASSIFIED	24,834.74		19,438.21	5,282.74	113.79
3331	MEDICARE-CERTIFICATED	16,613.89		12,312.04	3,118.30	1,183.55
3332	MEDICARE-CLASSIFIED	5,808.90		4,546.06	1,235.46	27.38
3411	HEALTH & WELFARE BENEFITS-CRT	329,458.97		253,462.87	63,365.70	12,630.40
3412	HEALTH & WELFARE BENEFITS-CLS	89,310.31		71,448.86	17,862.21	.76-
3501	ST UNEMPLOYMENT INS-CERTIF	575.10		421.44	106.75	46.91
3502	ST UNEMPLOYMENT INS-CLASSIFD	206.29		155.46	42.27	8.56
3601	WORKER'S COMP-CERTIFICATED	9,549.05		6,995.56	1,771.92	781.57

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 2025/26 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Employee Benefits (continued)						
3602	WORKER'S COMP-CLASSIFIED	3,402.73		2,580.46	701.76	120.51
	Total Employee Benefits	984,766.40	.00	617,436.47	156,661.97	210,667.96
Books and Supplies						
4110	TEXTBOOKS	17,301.34		85.37-	323.86	17,062.85
4310	MATERIALS & SUPPLIES	227,263.80		3,078.30	2,184.10	222,001.40
4312	SUBSCRIPTIONS/PERIODICALS	2,690.00				2,690.00
4314	TESTS	564.00				564.00
4351	OFFICE SUPPLIES	2,464.54			315.95	2,148.59
4361	VEHICLE SUPPLIES	1,602.55			450.55	1,152.00
4364	GASOLINE	11,575.47			923.39	10,652.08
4374	CUSTODIAL SUPPLIES	5,384.95		432.56	914.98	4,037.41
4377	GROUND SUPPLIES	1,867.31				1,867.31
4381	BUILDING MAINTENANCE SUPPLS	1,560.45			31.96	1,528.49
4382	SMALL TOOLS	61.00				61.00
4383	LOCKS AND KEYS	183.00				183.00
4384	REPAIR PARTS-BUILDING	210.00				210.00
4393	WORKSHOP REFRESHMENTS	4,270.42				4,270.42
4396	FOOD SERVICE SUPPLIES	197.10				197.10
4400	EQUIPMENT	500.77				500.77
4445	COMPUTERS	18,840.00				18,840.00
4453	OTHER TECHNOLOGY	500.00				500.00
4710	FOOD	2,365.57				2,365.57
	Total Books and Supplies	299,402.27	.00	3,425.49	5,144.79	290,831.99
Services and Other Operating Expenditures						
5100	SUBAGREEMENTS FOR SERVICES	27,569.00				27,569.00
5201	EMPLOYEE MILEAGE	16,329.49				16,329.49
5210	TRAVEL & CONFERENCES	63,411.66			1,078.67	62,332.99
5261	BUS TICKETS FOR STUDENTS	1,700.00			500.00	1,200.00
5300	DUES & MEMBERSHIPS	5,194.17			130.00	5,064.17
5450	OTHER INSURANCE	740.08		114.56-	114.56	740.08
5510	HEATING FUEL	85.00				85.00
5512	PROPANE	522.47			376.54	145.93
5520	ELECTRICITY SERVICES	13,517.24		753.63-	1,951.18	12,319.69
5530	WATER SERVICES	3,031.00		173.19-	173.19	3,031.00
5560	WASTE DISPOSAL	2,346.02		341.51-	354.36	2,333.17

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 2025/26 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Services and Other Operating Expenditures (continued)						
5610	RENTALS AND LEASES	16.00		72.30-	72.30	16.00
5612	RENTALS AND LEASES-BUILDINGS	2,232.00		21,117.44-	21,117.44	2,232.00
5623	RENTALS AND LEASES-EQUIPMENT	12,960.44		823.74-	2,143.92	11,640.26
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5633	REPAIRS-VEHICLES	178.01		1,201.45	2,448.03	3,471.47-
5637	MAINTENANCE AGREEMENTS	4,112.67		1,258.22-	3,306.67	2,064.22
5640	LEASE INTEREST EXPENSE	1,728.00				1,728.00
5800	CONTRACTED SERVICES	465,972.54		21,498.74-	40,798.11	446,673.17
5801	STUDENT TRAVEL/FIELDTRIPS	2,517.00				2,517.00
5805	PRINTING SERV-OUTSIDE VENDOR	1,140.37				1,140.37
5812	LIBRARY CONTRACT	600.00				600.00
5819	OTHER INTER-LEA CONTRACTS	113,998.81				113,998.81
5822	AUDIT FEES	50,329.45			2,730.00	47,599.45
5823	LEGAL FEES	10,599.00			1,168.50	9,430.50
5831	ADVERTISEMENT	3,009.66			1,662.00	1,347.66
5845	INFORMTN NETWORK SERV CONTR	11,361.00				11,361.00
5861	FINGERPRINTING	486.00		32.00-	32.00	486.00
5868	OTHER EMPLOYMENT COSTS	2.00				2.00
5881	OTHER CHARGES/FEES	7,655.10			71.10	7,584.00
5884	LICENSE, PERMIT, USE FEE, TX	765.00			630.00	135.00
5888	OTHER OPERATING EXPENSE	77,916.00				77,916.00
5909	TELEPHONE/COMMUNICATIONS	1,438.48				1,438.48
5922	TELEPHONE LINES - TECHNOLOGY	7,639.14		680.30-	880.31	7,439.13
5950	POSTAGE	3,226.18			16.41	3,209.77
Total Services and Other Operating Expenditures		914,555.98	.00	45,664.18-	81,755.29	878,464.87
6600 - 6999						
6900	DEPRECIATION EXPENSE	23,854.00				23,854.00
6910	AMORTIZATION EXP —LEASE ASSETS	6,546.00				6,546.00
Total 6600 - 6999		30,400.00	.00	.00	.00	30,400.00
Tuition						
7142	OTH TUITN, EXCESS CSTS> COE	3,180.00				3,180.00
Total Tuition		3,180.00	.00	.00	.00	3,180.00
Total Expenditures		3,789,641.95	.00	1,731,276.95	542,184.72	1,516,180.28

Excess Revenues (Expenditures)

255,494.50

ACCOUNT CLASSIFICATIONS SELECTED							FIELD RANGES SELECTED		
FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
1.	-	-	-	-	-	-	-	01	62 - 62
2.	-	-	-	-	-	-	-		
3.	-	-	-	-	-	-	-		
4.	-	-	-	-	-	-	-		
5.	-	-	-	-	-	-	-		
6.	-	-	-	-	-	-	-		
7.	-	-	-	-	-	-	-		
8.	-	-	-	-	-	-	-		
9.	-	-	-	-	-	-	-		
10.	-	-	-	-	-	-	-		

SORT / SELECTION CRITERIA:

Update Mode: Report & Update
 Auto Balance: Balance all Transfers
 Number of transactions per transfer: 500
 Transaction Date: 1/31/2026
 Budget Development Year: 2026
 Budget Development Model: 07
 General Ledget Year: 2026
 Balance Object: 9790
 Transfers per Fund/Sub Fund: Only 1 balance sheet combo per transfer
 Transfer Status: All Transfers added as Unapproved
 Transfer Description: Second Interim
 Transfer Threshold: 00.00%
 Transfer Rounding Rules: No rounding
 Create accounts not in GLDSYS: Yes
 Zero GL accounts not found in BDEVOL: No

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Transfer Amount			
			Budget	Working	Debit	Credit
260015	1	62-0000-0-2100-1110-1000-000-00000	15,000.00			15,000.00
	2	62-0000-0-3101-1110-1000-000-00000	33,768.80	47,329.80	13,561.00	
	3	62-0000-0-3201-1110-1000-000-00000	32,440.00	13,405.00		19,035.00
	4	62-0000-0-3202-1110-1000-000-00000	4,155.55	134.05		4,021.50
	5	62-0000-0-3301-1110-1000-000-00000	7,502.00	3,100.00		4,402.00
	6	62-0000-0-3302-1110-1000-000-00000	961.00	31.00		930.00
	7	62-0000-0-3312-1110-1000-000-00000	224.75	7.25		217.50
	8	62-0000-0-3502-1110-1000-000-00000	7.75	.25		7.50
	9	62-0000-0-3602-1110-1000-000-00000	128.65	4.15		124.50
	10	62-0000-0-5400-0000-7200-000-00000	29,232.00	29,000.00		232.00
	11	62-0000-0-5400-1110-1000-000-00000	29,232.00	29,000.00		232.00
	12	62-0000-0-5550-0000-8100-000-00000	1,300.00	1,050.00		250.00
	13	62-0000-0-5710-1110-1000-000-00000	2,777.00	3,171.00		394.00
	14	62-0000-0-5800-0000-2700-000-00000	120,000.00	100,000.00		20,000.00
	15	62-0000-0-5800-0000-7200-000-00000	101,355.00	98,855.00		2,500.00
	16	62-0000-0-5800-1110-1000-000-00000	25,000.00			25,000.00
	17	62-0000-0-5861-1110-2700-000-00000	500.00			500.00
	18	62-0000-0-8011-0000-0000-000-00000	1,751,378.00	1,828,415.00		77,037.00
	19	62-0000-0-8096-0000-0000-000-00000	64,801.00	21,245.00	43,556.00	
	20	62-0000-0-8550-0000-0000-000-00000	5,231.00	4,538.00	693.00	
	21	62-0000-0-8980-0000-0000-000-00000	417,189.00	401,661.00		15,528.00
	22	62-0000-0-9790-0000-0000-000-00000			127,601.00	*Bal
			1,802,251.50	1,771,282.50	185,411.00	185,411.00
260016	1	62-0001-0-3101-1110-1000-000-00000	26,169.89	26,160.00		9.89
	2	62-0001-0-8980-0000-0000-000-00000	295,502.00	295,492.00	10.00	
	3	62-0001-0-9790-0000-0000-000-00000				.11 *Bal
			321,671.89	321,652.00	10.00	10.00
260017	1	62-1100-0-5800-1110-1000-000-00000	14,091.00	17,400.00	3,309.00	
	2	62-1100-0-8560-0000-0000-000-00000	23,091.00	23,465.00		374.00
	3	62-1100-0-9790-0000-0000-000-00000				2,935.00 *Bal
			37,182.00	40,865.00	3,309.00	3,309.00
260018	1	62-1400-0-5710-1110-1000-000-00000	2,777.00	3,171.00	394.00	
	2	62-1400-0-8012-0000-0000-000-00000	24,306.00	24,700.00		394.00
	3	62-1400-0-9790-0000-0000-000-00000				.00 *Bal
			27,083.00	27,871.00	394.00	394.00
260019	1	62-3010-0-2970-1110-1000-000-00000	3,275.00			3,275.00
	2	62-3010-0-3202-1110-1000-000-00000	6,198.44	5,320.44		878.00
	3	62-3010-0-3302-1110-1000-000-00000	1,433.40	1,230.40		203.00
	4	62-3010-0-3312-1110-1000-000-00000	334.75	287.75		47.00
	5	62-3010-0-3402-1110-1000-000-00000	18,672.00			18,672.00
	6	62-3010-0-3502-1110-1000-000-00000	11.92	9.92		2.00
	7	62-3010-0-3602-1110-1000-000-00000	191.72	164.72		27.00
	8	62-3010-0-5800-1110-1000-000-00000		13,702.00	13,702.00	*Zeroed
	9	62-3010-0-5800-1110-3110-000-30002		9,402.00	9,402.00	*Zeroed
	10	62-3010-0-9790-0000-0000-000-00000				.00 *Bal
			30,117.23	30,117.23	23,104.00	23,104.00
260020	1	62-4035-0-5800-1110-1000-000-00000	3,681.00	2,812.00		869.00
	2	62-4035-0-8290-0000-0000-000-00000	6,031.00	5,162.00	869.00	
	3	62-4035-0-9790-0000-0000-000-00000				.00 *Bal
			9,712.00	7,974.00	869.00	869.00

Trans No	Line	FD RESC Y OBJT GOAL FUNC SCH LOCAL	Budget	Transfer Amount		Credit	
				Working	Debit		
260021	1	62-4126-0-5800-1110-1000-000-00000	4,275.00	6,423.00	2,148.00		
	2	62-4126-0-8290-0000-0000-000-00000	4,275.00	6,423.00		2,148.00	
	3	62-4126-0-9790-0000-0000-000-00000				.00	*Bal
			8,550.00	12,846.00	2,148.00	2,148.00	
260022	1	62-6266-0-5200-1110-1000-000-00000	11,500.00	10,000.00		1,500.00	
	2	62-6266-0-5200-1110-2700-000-00000	500.00	2,000.00	1,500.00		
	3	62-6266-0-9790-0000-0000-000-00000				.00	*Bal
			12,000.00	12,000.00	1,500.00	1,500.00	
260023	1	62-6300-0-8560-0000-0000-000-00000	9,965.00	10,127.00		162.00	
	2	62-6300-0-9790-0000-0000-000-00000			162.00		*Bal
			9,965.00	10,127.00	162.00	162.00	
260024	1	62-6500-0-2100-5760-1190-000-00000	11,466.00			11,466.00	
	2	62-6500-0-3202-5760-1190-000-00000	3,074.03			3,074.03	*New
	3	62-6500-0-3302-5760-1190-000-00000	710.89			710.89	*New
	4	62-6500-0-3312-5760-1190-000-00000	166.26			166.26	*New
	5	62-6500-0-3502-5760-1190-000-00000	5.73			5.73	*New
	6	62-6500-0-3602-5760-1190-000-00000	95.17			95.17	*New
	7	62-6500-0-8980-5001-0000-000-00000	121,687.00	106,169.00	15,518.00		
	8	62-6500-0-9790-0000-0000-000-00000			.08		*Bal
			137,205.08	106,169.00	15,518.08	15,518.08	
Grand Total of All Transfers:			2,395,737.70	2,340,903.73	232,425.08	232,425.08	

Account classifications selected							Field ranges selected			
	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
1.	-	-	-	-	-	-	-	-	OB	4000 - 8999
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: W Working
 Include budget transfers: N
 GL Transactions: B Approved and Unapproved
 Exclude Pre-encumbrances: N
 Use Reference Values: N
 Restricted Fld Nbr: 02 RESOURCE
 Separation Option: No Separation of Restricted and UnRestricted
 Extraction Type: Restricted and UnRestricted
 Report prepared: 03/02/2026 21:27:00

02/01/2026 - 02/28/2026

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,828,415.00	143,262.42	1,214,923.73	0.00	613,491.27	66.4
8012 EPA REVENUE	24,700.00	0.00	12,904.00	0.00	11,796.00	52.2
8096 TRANSFERS TO CHART. IN LIEU TX	21,245.00	0.00	0.00	0.00	21,245.00	0.0
8182 SPEC ED-DISCRETIONARY GRANTS	1,488.00	0.00	0.00	0.00	1,488.00	0.0
8290 ALL OTHER FEDERAL REVENUES	73,897.00	2,138.00	43,858.19	0.00	30,038.81	59.4
8550 MANDATED COST REIMBURSEMENTS	4,538.00	0.00	5,231.00	0.00	693.00-	115.3
8560 STATE LOTTERY REVENUE	33,592.00	0.00	20,112.11	0.00	13,479.89	59.9
8590 ALL OTHER STATE REVENUES	395,345.00	11,077.58	194,423.35	0.00	200,921.65	49.2
8660 INTEREST	5,000.00	0.00	35,605.60	0.00	30,605.60-	712.1
8699 ALL OTHER LOCAL REVENUES	5,000.00	0.00	4,372.73	0.00	627.27	87.5
8792 TF OF APPORT FROM COE	1,568.00	0.00	0.00	0.00	1,568.00	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	2,394,788.00	156,478.00	1,531,430.71	0.00	863,357.29	
*TOTAL Beginning balance + Revenue	2,394,788.00	156,478.00	1,531,430.71			*
Expense						
4100 APPRVD TEXTBKS/CORE CURRICULA	22,027.00	9,216.82	19,919.58	372.93	1,734.49	92.1
4200 BOOKS AND REFERENCE MATERIALS	1,000.00	0.00	0.00	0.00	1,000.00	0.0
4300 SUPPLIES	113,447.00	845.79	26,116.61	1,096.74	86,233.65	24.0
5200 TRAVEL & CONFERENCE	38,252.00	4,200.00	28,020.01	4,410.61	5,821.38	84.8
5300 DUES & MEMBERSHIPS	18,304.00	0.00	2,270.75	0.00	16,033.25	12.4
5400 INSURANCE	58,000.00	0.00	58,463.00	58,147.50	58,610.50-	201.1
5500 OPERATION & HOUSEKEEPING SERV	3,000.00	354.96	2,776.12	6,378.28	6,154.40-	305.1
5520 ELECTRICITY	21,000.00	2,774.03	10,982.60	82,257.40	72,240.00-	444.0
5530 WATER&/OR SEWAGE	2,000.00	220.89	969.86	2,630.14	1,600.00-	180.0
5550 DISPOSAL/GARBAGE REMOVAL	1,050.00	66.75	918.32	467.88	336.20-	132.0
5600 RENTALS, LEASES & REPAIRS,N.C.	14,100.00	937.66	8,370.19	24,390.11	18,660.30-	232.3
5612 NORTH UNITED RENT/LEASE BLDG	155,034.00	0.00	112,878.00	69,811.68	27,655.68-	117.8
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	594,825.00	12,279.00	280,812.69	355,129.29	41,116.98-	106.9
5801 LEGAL FEES	3,000.00	0.00	1,491.50	0.00	1,508.50	49.7
5830 AUDIT FEES	25,000.00	0.00	15,225.00	0.00	9,775.00	60.9
5861 NORTH UNITED FINGERPRINTING	0.00	0.00	182.00	0.00	182.00-	N/A
5864 CO-OP / SCOE	4,700.00	2,404.00	2,404.00	0.00	2,296.00	51.1
5881 NORTH UNITED OTHER CHGS/FEES	1,000.00	0.00	110.25	0.00	889.75	11.0
5912 COMMUN - INTERNET SVCS/LINES	4,560.00	0.00	0.00	0.00	4,560.00	0.0
5922 COMMUNICATION - TELEPHONE SVCS	5,500.00	189.88	902.82	6,691.59	2,094.41-	138.1
5930 COMMUNICATION - POSTAGE/METER	1,675.00	0.00	401.41	9,198.59	7,925.00-	573.1
6900 DEPRECIATION EXPENSE	38,508.00	0.00	0.00	0.00	38,508.00	0.0
7142 OTH TUIT,EXC CST PMT TO COE	23,150.00	0.00	0.00	0.00	23,150.00	0.0
7310 TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Expense	1,149,132.00	33,489.78	573,214.71	620,982.74	45,065.45-	
**Fund balance	1,245,656.00	122,988.22	958,216.00			**

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 7.
REPORTS

Subject:

7.3 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

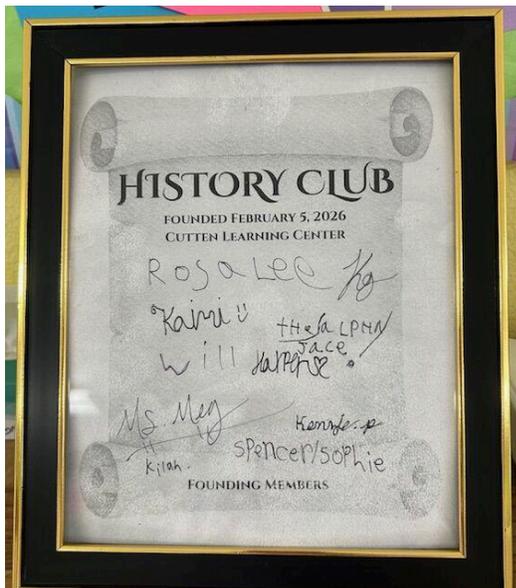
Contact Person/s: Shari Lovett, Rebekah Davis



Humboldt Regional Director Board Report 3-11-26

Goal #1: Academic Rigor- Northern United Charter Schools will improve student performance outcomes in all academic areas.

- A. CLC's History Club is off to an epic start! Members have created the club's official slogan: **Fun and Focused for the Future**—and our founding members have officially signed the club's founding document.



At our first meeting, students voted to study one historical era for three consecutive meetings before switching topics. By vote—and how appropriate for the birthplace of democracy!—students chose **Ancient Greece**.

At our second meeting, students discussed why **Greek mythology** still resonates today. They noticed that many traits of the Greek gods show up in modern superhero stories, and they made the connection that these larger-than-life characteristics reflect what humans have long admired, feared, or aspired to.

We're also playing **History's Mysteries**, a dice game where students roll to land on an era or topic and then research one cool, weird, or surprising fact to share at the next meeting. Next time, we'll look forward to hearing something about the **French**

Revolution, World War II, the Hundred Years' War, Ancient Egypt, and the ancient civilizations of South America.

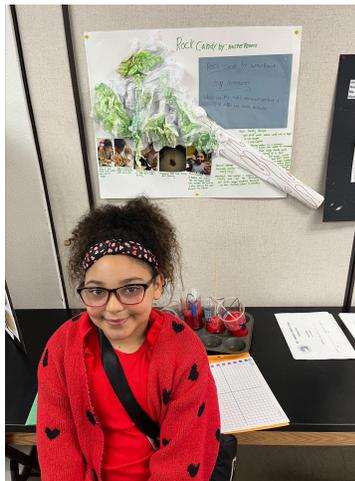
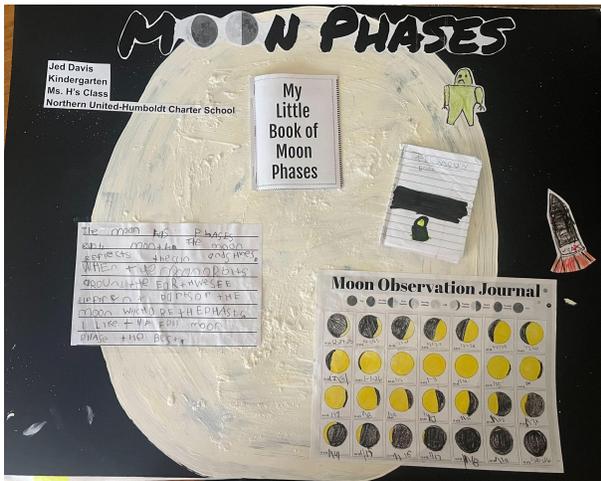
And it's not all research, either—each meeting includes a **vintage dessert or historical dish**. The **Cracker Jack and ginger ale** were a hit! The **Depression-era cake**, however... everyone agreed it truly was *depressing*—but it led to a great discussion about food shortages, rationing, and daily life during times of economic instability.

B. Our Science Fair was a wonderful celebration of all things science! Our winning projects will move to the County Science Fair in March. Our posters will move to the non-competitive section at the County Fair too. Thanks to our judges, Annessa and Shannon!

1st place- Laurelín (Stella IS)

2nd- Timmy (Jen IS)

3rd- Isabella (Blair BLC)



Goal #2: Social Emotional Learning: Northern United Charter Schools will improve school climate, emphasizing social and emotional wellbeing and attendance, and improve parent/community involvement to promote and cultivate a positive, safe environment for all.

A. High School Winter Dance was a great time for all!



B. Brenda's class at CLC celebrating 100 Days Smarter!!



C. CLC celebrated Friendship Day with lots of love, friendship, and Valentines.



D. Our staff threw a Baby Shower for Natalie and Becki. (We forgot to take photos). Both are having baby boys in March.



E.

Goal #3: Community: Northern United Charter Schools will promote our schools' programs within our school community and promote our schools within the broader community.

NU-Humboldt Charter FFA
ONLINE BAKE SALE



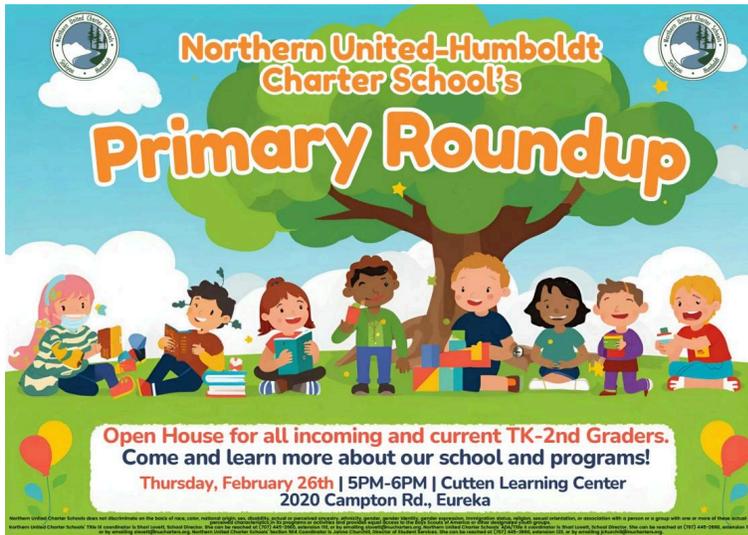


Check our Facebook for details and to bid
 Northern United-Humboldt Charter FFA
 Pick up at 2021 Campton Road, Eureka, CA 12:30-2:30

BIDDING BEGINS FRIDAY, FEB 6TH-THURSDAY, FEB 12TH
 PICK UP ON FRIDAY, FEB 13TH
 REACH OUT TO 707-440-9902 EXT: 377
 OR EMAIL: NMITCHELL@NUCHARTERS.ORG FOR ALTERNATE
 TIMES

NORTHERN UNITED HUMBOLDT CHARTER SCHOOLS DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, SEX, DISABILITY, ACTUAL OR PERCEIVED AGE, SEXUAL ORIENTATION, GENETIC INFORMATION, ANCESTRY OR ETHNICITY, RELIGION, SOCIAL OR ECONOMIC STATUS, OR ASSOCIATION WITH A PERSON OR PERSONS BELONGING TO ONE OR MORE OF THESE CATEGORIES. NUCHARTERS IS AN EQUAL OPPORTUNITY EDUCATIONAL INSTITUTION. ACCESS TO THE BOYS SCOUTS OF AMERICA OR OTHER DISCOUNTED YOUTH GROUPS, NORTHERN UNITED CHARTER SCHOOLS TITLE I & TITLE II, COOPERATION IN STATE LEVEL SCHOOL DISTRICTS, SCHOOL DISTRICTS OR BE RECEIVED BY NUCHARTERS. NUCHARTERS IS AN EQUAL OPPORTUNITY EDUCATIONAL INSTITUTION. NORTHERN UNITED CHARTER SCHOOLS, 20210 CAMPTON RD., EUREKA, CALIFORNIA, 95501. CONTACT: NMITCHELL@NUCHARTERS.ORG, NUCHARTERS.ORG, 707-440-9902 EXT: 377. EXTENSION ID: 377. FAXING: NMITCHELL@NUCHARTERS.ORG.

- A.
- B. CLC is offering a Primary Roundup for incoming and current TK and primary students.



Northern United-Humboldt Charter School's
Primary Roundup

Open House for all incoming and current TK-2nd Graders.
Come and learn more about our school and programs!
Thursday, February 26th | 5PM-6PM | Cutten Learning Center
2020 Campton Rd., Eureka

Northern United Humboldt Charter Schools does not discriminate on the basis of race, color, national origin, sex, disability, actual or perceived ancestry, genetic information, religion, social or economic status, or association with a person or a group with one or more of these actual or perceived characteristics. NUCHARTERS IS AN EQUAL OPPORTUNITY EDUCATIONAL INSTITUTION. ACCESS TO THE BOYS SCOUTS OF AMERICA OR OTHER DISCOUNTED YOUTH GROUPS, NORTHERN UNITED CHARTER SCHOOLS TITLE I & TITLE II, COOPERATION IN STATE LEVEL SCHOOL DISTRICTS, SCHOOL DISTRICTS OR BE RECEIVED BY NUCHARTERS. NUCHARTERS IS AN EQUAL OPPORTUNITY EDUCATIONAL INSTITUTION. NORTHERN UNITED CHARTER SCHOOLS, 20210 CAMPTON RD., EUREKA, CALIFORNIA, 95501. CONTACT: NMITCHELL@NUCHARTERS.ORG, NUCHARTERS.ORG, 707-440-9902 EXT: 377. EXTENSION ID: 377. FAXING: NMITCHELL@NUCHARTERS.ORG.



NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL

TRANSITIONAL KINDERGARTEN & KINDERGARTEN CLASS
 Now Accepting Applications for the 26/27 School Year

- LOCATED AT OUR LEARNING CENTER IN CUTTEN
- FREE INDEPENDENT STUDY-BASED PROGRAM
- FOUR DAYS OF IN PERSON INSTRUCTION WEEKLY WITH A TK CREDENTIALLED TEACHER AND A FULL-TIME AIDE.

Join us for a Primary Roundup Event and learn all about our school and programs!
 When: Thursday February 26, 2026 from 5:00-6:00pm
 Where: The Cutten Learning Center
 Located at 2020 Campton Rd Eureka, CA 95502

Program Includes: Play-Based Learning, Personalized Education, Music and Arts, Field Trips, TK and Kindergarten Level Curriculum

Registration Link: <https://www.nucharters.org/nuchartersonline>

For More Information: 707-440-9902, <https://www.nucharters.org/>

If a maximum 400 kindergarten spaces before Sept. 2nd, then they are eligible for TK. If the available spots are on or before Sept. 1st, then they are eligible for kindergarten.

- C. Our FFA Chapter represented us well at the CR Field Day! Catarina placed 1st in her speech and 3rd overall. She is off to compete at the Regionals in March.



Northern United Humboldt Charter School

Eureka Learning Center Quarter Craze Fundraiser

Pre-Register:
\$10 for Dinner
At the Door:
\$10 for [3] Paddles
or \$5 for [1 Paddle]
\$15 for Dinner

SAVE THE DATE!
Friday April 24th

Table available for purchase
\$200
Seats 8 people, includes
dinner & 8 drinks/tickets!

LOCATION:
Eureka Moose Lodge
4328 Campton Road
Eureka, CA 95503

**LOADED BAKED POTATO BAR
AND ITEM PREVIEW**
5:30PM
QUARTERS FLY
6:30PM

Additional paddles & quarters available for purchase at the door.

(Beer, Wine, & Non-Alcoholic Beverages)
And desserts available by donation.

QUESTIONS/DONATIONS:
ACOBNE@NUCHARTERS.ORG

This event is hosted by Friends of ELC (PTO).
Northern United Charter School does not discriminate on the basis of race, color, national origin, sex, disability, sexual or perceived
sexuality, ethnicity, gender, gender identity, gender expression, immigration status, religion, racial orientation, or association with a
person or a group with one or more of these actual or perceived characteristics in its programs or activities and provides equal access
to the full benefits of America or other designated youth groups.

D.

**EUREKA LEARNING CENTER
OPEN HOUSE**

03.19.26

Thursday, March 19 5:00pm-6:30pm
4620 Meyers Avenue Eureka, CA 95503

Northern United Charter School does not discriminate on the basis of race, color, national origin, sex, disability, sexual or perceived
sexuality, ethnicity, gender, gender identity, gender expression, immigration status, religion, racial orientation, or association with a
person or a group with one or more of these actual or perceived characteristics in its programs or activities and provides equal access
to the full benefits of America or other designated youth groups.

E.

H. Spring Sports are getting ready to start.

TEAM COMPETITION

TRACK AND FIELD

KINDERGARTEN - 4TH GRADE | HRRAY 2026
NILES Athletics

- 50 METER DASH
- 100 METER DASH
- 800 METER
- 1 MILE
- 4 X 400 RELAY
- 4 X 300 RELAY
- LONG JUMP
- BASEBALL THROW

FOR MORE INFORMATION
CONTACT COACH MARGA PETERS AT
MHPETERS@NILES.EDU
ALL INDOOR RECORDS AT
IPHS@NILES.COM/RESULTS.COM

2026
Spring Coast League
Competition

DISC GOLF

COMPETITION #1: MARILA BAY DISC GOLF COURSE 1
FRIDAY MAY 8TH 10 A.M.

COMPETITION #2: ARCADIA MAD RIVER COURSE
FRIDAY MAY 15TH 10 A.M.

COMPETITION #3: MARILA BAY DISC GOLF COURSE
FRIDAY MAY 22ND 10 A.M.

SPRING COAST LEAGUE CHAMPIONSHIP
ARCADIA MAD RIVER COURSE
FRIDAY MAY 29TH 10 A.M.

NILES Athletics

TEAM COMPETITION

TRACK AND FIELD

5TH-8TH GRADES | HRRAY 2026
NILES Athletics

- 3000 METERS
- 100 HURDLES
- 4 X 100 RELAY
- 1000 METER RUN
- 400 METER DASH
- 100 METER DASH
- 800 METERS
- 500 METERS
- 4 X 400 METER RELAY
- SHOT PUT
- LONG JUMP
- HIGH JUMP
- DISCUS
- TRIPLE JUMP

FOR MORE INFORMATION
CONTACT COACH MARGA PETERS AT
MHPETERS@NILES.EDU
ALL INDOOR RECORDS AT
IPHS@NILES.COM/RESULTS.COM

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 7.
REPORTS

Subject:

7.4 Northern United - Siskiyou Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kirk Miller

NU-Siskiyou Board Report March 2026

Upcoming events



MARCH

SISKIYOU SCOOP

- March 8th - ordering deadline for school Spirit Gear
- March 11th 4-5:30 School Board Mtg in-person at YLC & MSLC
- March 12th Graduation Mtg 3:30-4 on Zoom
- March 13th Ecology Center field trip in Scott Valley, transport your own children
- March 18th 3:30-5 CCC Meeting at YLC & on Zoom
- March 19th Career Night 5-7
- March 31st-Apr 1st NUCS Bucks Store YLC
- April 1st 5-8 Bingo Fundraiser
- April 1st - 2nd 9-3 Goodwill Fundraiser trailer at YLC, 505 S. Broadway
- April 6th - 10th Spring Break





Community Collaboration Council

Wednesday | **MARCH 18TH** | 3:30-5:30

FOOD . COMMUNITY. RAFFLE PRIZES

Thanks for being a part of these meetings that help our school grow and support students in blooming!

Use link for Zoom



505 S. BROADWAY IN YREKA OR ON ZOOM



CAREER NIGHT!

Dinner provided! Students & families welcome!

March 19th 5-7pm, 505 S. Broadway, Yreka
Contact: Tammi Van Housen 530-643-7929



NORTHERN UNITED SISKIYOU FOUNDATION PRESENTS BINGO NIGHT WED. APRIL 1ST

Doors open at 5:00

Come support a wonderful school!

Taco & Nacho Bar ✦ Silent Dessert Auction ✦ Gift Basket Raffle



Southern Oregon **GOODWILL**

Will be Joining



- Northern United Siskiyou Charter School Foundation -
For a Mobile Donation Drive!

Visit the Mobile Donation Trailer and give your gently used goods another chance.

APRIL 1ST & 2ND 9AM - 3PM
505 S. BROADWAY, YREKA
VOLUNTEER TO HELP GREET, SORT, LOAD DONATIONS & MORE.
CALL OR MSG GRETA AT 530-859-3832

*Your donations will support graduations, field trips, ice skating days, and more!



Character trait of the month

COOPERATION

Family Newsletter



Cooperation Overview

This month's focus is Cooperation. One way to think about Cooperation is "working together to reach shared goals." As a family, talk about how this definition applies to how you work together at home. What are some goals you share?

Cooperation is 1 of 3 traits we will focus on throughout the year that helps students **Be Kind**. Across grade levels, students will be developing skills like perspective-taking, conflict resolution, and leadership.

Conversation Starters



- What does Cooperation mean in your own words?
- What is 1 way we can practice Cooperation as a family?

PurposeFull Pursuits

Have some fun connecting as a family this month while practicing Cooperation. Here are 2 "PurposeFull Pursuits" you can complete together!

#1

Cooperation is working together to reach shared goals.

This week, plan a time where everyone needs to work together to accomplish a shared goal like cleaning up the space you live in or making a meal together. Make sure everyone has a role to play with specific tasks. When the project is complete, discuss and celebrate how each person's part was important to the end result.



#2

Find a time to sit in a circle together and celebrate all the ways you have seen each other practice Cooperation. Take turns sharing responses to the following prompts or make up your own! Remember to practice Cooperation as you take turns and listen to each other.

Celebration Prompts:

- What family member(s) do you want to celebrate for their Cooperation this month?
- What is 1 way you were a leader this month? What is 1 way you were a helpful follower this month?

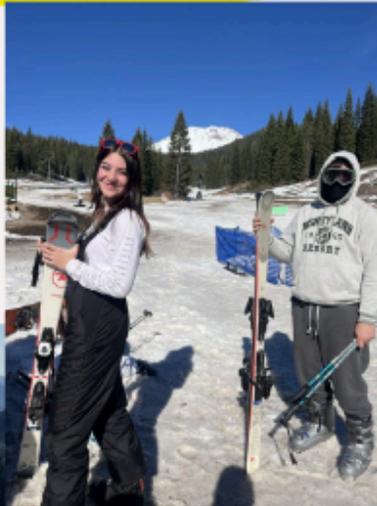
Recent fun activities and events

Hooray!

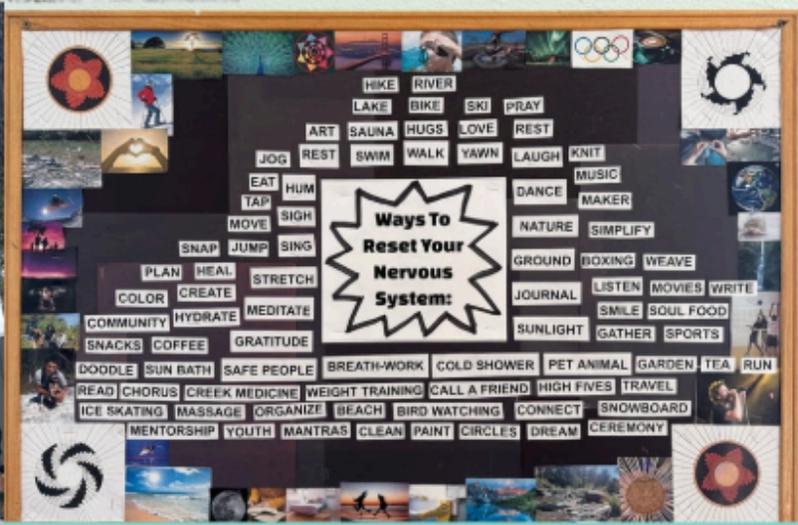
Highlighting our awesome students, families and staff!

TAMMI & KAREN, AT FRIST5, PRESENTED A WONDERFUL 'ACES' TRAINING. WE'RE EXCITED FOR FUTURE COLLABORATIONS.

WHAT A PACKED MONTH OF FUN! NORDIC SKIING AND SKI PARK LESSONS.



CHECK OUT TEACHER JARRED'S WELLNESS BOARD!



Health and wellness initiatives

SNACK BAGS ARE AVAILABLE THANKS TO A PARTNERSHIP WITH **GREAT NORTHERN SERVICES!**



GREAT NORTHERN
- services -



PLEASE CONNECT WITH YOUR STUDENT'S TEACHER TO GET A MONTHLY SNACK BAG!

2026

For additional support Contact Kate at - kobrien@nucharters.org



eSports Team in action.

Daybreak Health Supports for those Winter Blues!!

Mental Health Matters

Mental health matters.
Daybreak Health partners with school districts to provide students and families with access to teletherapy with qualified clinicians.

Is your child feeling anxious, stressed, sad, depressed, dealing with trauma, or struggling with relationships in their life?
Are you struggling with your child's behavior, school attendance, sleep and bedtime routines, or other parenting challenges?
Daybreak can help.

Daybreak Health has partnered with Stanislaus County Office of Education to provide two programs to support children and families at no cost to families.

<p>1:1 Teletherapy Program</p> <p>12 sessions For students with mild to moderate needs Ages 10+</p>	<p>Family Teletherapy Program</p> <p>12 sessions For students with mild to moderate needs Ages 15+</p> <p>Parent/guardian needs each session. The child will be included as recommended by the clinician.</p>
--	--

For more information contact school counselor - Tammi Van Housen: tvanhousen@nucharters.org

BrightLife Kids

Parenting is hard. Coaching can help.
Expert behavioral health coaching — free for every California family with children ages 0-12.
888-275-5357 brightlife.kids/edu

Ser padre es difícil. La capacitación puede ayudar.
Asesoramiento experto en salud conductual — gratuito para todas las familias en California con niños de 0 a 12 años.

All 100% paid for by the State of California. Servicio gratuito, pagado al 100% por el Estado de California.

soluna

Your space to be you.
Confidential support for your own mental health journey. No cost. No pressure.
Chat 1:1 with a professional coach, use interactive tools to de-stress, or explore quizzes, videos, forums, and more. You choose.
Even better: It's free for youth and young adults in California ages 13-25.

Search "Soluna" in the App Store or Google Play or visit solunaapp.com

Your Wellness
Is important to us!



HOW CAN WE HELP YOU THRIVE?

FILL OUT THE REQUEST FORM.

FOOD CLOTHING TRANSPORTATION SUPPLIES SUPPORTS

Community School Coordinator
Kate O'Brien-Mann
kobrien@nucharters.org

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 7.
REPORTS

Subject:

7.5 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



Date: February 9, 2026

Statement of Work - Tax Exempt Returns and Filings

This agreement constitutes a statement of work (“SOW”) under the master service agreement (“MSA”) dated April 3, 2023, or any superseding MSA, made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Northern United Charter Schools (“you,” “your,” or “the organization”). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2026.

Our responsibility to you

We will prepare the entity's federal and state returns and filings as defined herein in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

Your responsibilities

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions.

CLA requires that you provide information 60 days prior to the filing deadline. If you provide information after that date, we may be unable to complete the return(s) by the original filing deadline and may need to file an extension. If an extension is filed and information is not provided by 60 days prior to the extended filing deadline, we may be unable to complete your return(s) by the extended due date. Failure to timely file your return(s) or to file for an extension can result in penalties which can be substantial.

The United States Supreme Court ruled in *South Dakota versus Wayfair* that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an entity is subject to tax. Please note that if the entity had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the entity exceeds any applicable economic nexus thresholds, the entity, its owners, or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the entity's responsibility, not CLA's, to

determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership, related-party transactions, and the required information could trigger a penalty of up to \$25,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including these tax services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the returns and filings that we prepare on your behalf before they are signed and submitted to tax authorities. We will advise you with regard to tax positions taken in the preparation of the returns and filings, but the responsibility for the returns and filings remains with you.

Section 174 capitalization requirement

For tax years beginning after December 31, 2021, research and experimental (“R&E”) expenditures under Internal Revenue Code Section 174 were required to be capitalized and amortized. The legislation referred to as the “One Big Beautiful Bill Act” (the “Act”), signed on July 4, 2025, modified these rules.

The Act reinstated the ability to fully expense domestic R&E expenditures for tax years beginning after December 31, 2024. Unamortized domestic R&E expenditures from 2022 through 2024 can be deducted in 2025. Alternatively, they can be deducted ratably in 2025 and 2026. Additionally, small business taxpayers may elect to deduct such unamortized expenditures for tax years 2022 through 2024 on amended income tax returns if filed by July 4, 2026. Note that amending prior year tax returns may reduce previously claimed research and development tax credits and result in other impacts to prior year tax liabilities.

The Act did not change the treatment of foreign R&E expenditures. Therefore, such expenditures must continue to be identified, capitalized, and amortized over 15 years.

We are available to model and analyze the impacts of each option available to you under the Act. Such services, if requested, will be covered under a separate SOW.

Beneficial ownership information reporting

Under the Corporate Transparency Act (CTA), foreign entities (non-US entities) doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. In addition, certain states may have beneficial ownership disclosure requirements for foreign and domestic entities. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

Tax examinations

All returns and filings are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you. Services in connection with tax examinations are not included in our fee for preparation of your returns and filings. Our fee for such services will be billed to you, along with any direct costs.

Record retention

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on your returns and filings. These items may be necessary in the event a taxing authority examines or challenges your returns or filings. These records should be kept for at least seven years. Your copy of the returns and filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the returns and filings, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your returns and filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for your records.

Tax consulting services

This statement of work also covers tax consulting services that may arise for which you seek our consultation and advice, both written and oral, that are not the subject of a separate statement of work. These additional services are not included in our fees for the preparation of the federal and state returns and filings. Our fee for such services will be billed to you, along with any direct costs.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written

advice provided by us is for your information and use only and is not to be provided to any third party without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

Tax Compliance Services or Form Description	Fee Detail
--	-------------------

IRS Form 990 – Return of Organization Exempt from Income Tax	\$4,700
--	---------

Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

Our professional fee reflects that, if needed, CLA will provide you with first and second drafts of each return or filing. Additional drafts requested by you may result in additional professional fees.

Additional charges may apply if you request a paper copy of your return(s), your circumstances are complex, changes to the tax law occur, or unexpected circumstances require additional time. We may apply a 20% surcharge (based on prior year invoice) if you do not provide accurate and complete tax information at least 60 days prior to the extended federal filing deadline, and an additional 5% surcharge for each and every two-week period thereafter until accurate and complete tax information is provided.

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Termination of agreement

Either party (you or CLA) may terminate this SOW at any time by giving written notice to the other party. In that event, the provisions of this SOW and the MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Marlen Gomez

Principal

marlen.gomez@claconnect.com

Accepted on behalf of:

CLA
CLA

Marlen Gomez

Marlen Gomez, Principal

SIGNED 2/9/2026, 1:31:41 PM PST

Client
Northern United Charter Schools

Shari Lovett

Shari Lovett, Executive Director

SIGNED 2/10/2026, 11:52:32 AM PST



February 9, 2026

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated April 3, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Northern United Charter Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2026.

Marlen Gomez is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the fourth consecutive year Marlen Gomez will be the engagement principal.

Scope of audit services

We will audit the financial statements of Northern United Charter Schools, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2026.

The statement of financial position and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of adjusting journal entries, as needed.
- Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements 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 about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the 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 State Audit Guide.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial

statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued concurrent with the financial statement audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* and the State Audit Guide.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. 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.

- Obtain an understanding of the entity and its environment, including the system 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will

be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The California Department of Education and State Controller's Office requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes and regulations. Our procedures will consist of tests of transactions and other applicable procedures described in the State Audit Guide for the types of compliance requirements applicable to the entity. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to the State Audit Guide.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. 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 entity's ability

to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with state statutes, regulations, and the terms and conditions of state awards applicable to the entity's state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for state compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, and State Audit Guide that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a

registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on approximately April 1, 2026.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential

information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$44,000.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

Bill to be mailed on

April 2026
August 2026
October 2026

Amount to be billed

One-third of our professional fees
One-third of our professional fees
One-third of our professional fees

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Northern United Charter Schools.

CLA
CLA

Marlen Gomez

Marlen Gomez, Principal

SIGNED 2/9/2026, 1:30:10 PM PST

Client
Northern United Charter Schools

Shari Lovett

Shari Lovett, Executive Director

SIGNED 2/10/2026, 11:51:31 AM PST

NUCS Board Meeting 3/10/2026 4:00pm

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

NUCS Board Meeting 3/10/2026 4:00pm

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

NUCS Board Meeting 3/10/2026 4:00pm

Agenda Item 8.
NEXT BOARD MEETING

Subject:

8.2 Next Board Meeting Date: April 13, 2026

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Rosemary Kunkler

NUCS Board Meeting 3/10/2026 4:00pm

**Agenda Item 9.
ADJOURN**