

NUCS Board Meeting 1/10/2025 1:30pm

Agenda Item 1.

CALL TO ORDER/AGENDA

Subject:

1.1 Pledge of Allegiance

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

Action Requested:

1.1 None

1.2 Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 2.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

Warrants: NU-Humboldt Charter School - \$72,496.17

Payroll: NU-Humboldt Charter School - \$285,116.74

Contact Person/s: Shari Lovett, Kelley Withers

Checks Dated 12/01/2024 through 12/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000261147	12/05/2024	AMAZON CAPITAL SERVICES	62-4110	Ana and Kira Moran next Math Books	174.59	
				ELA for Holly Whitener	41.21	
				Textbook for IS student Alohinani Stachel	43.55	
			62-4310	CEI supplies	153.44	
				From the MHSa grant. Sensory items	78.02	
				Supplies for Terra Steudel: Tie Dye, Digital Art	42.46	533.27
3000261148	12/05/2024	BEGINNINGS INC	62-5800	Nov 2024 Meals		3,048.25
3000261149	12/05/2024	BLICK ART MATERIALS	62-4310	Student Art Supplies		128.15
3000261150	12/05/2024	DOMINICK, JENNIFER	62-5800	piano for Laurelin Coppini		140.00
3000261151	12/05/2024	Harmon, Christopher S	62-5800	ORBE/Postage	48.00	
			62-5950	ORBE/Postage	8.77	56.77
3000261152	12/05/2024	Jones, Althea M	62-4310	Engagement Supplies		48.14
3000261153	12/05/2024	Josef McCasland	62-5800	PE BOXING 9/17-10/22		500.00
3000261154	12/05/2024	KGK RENTALS LLC	62-5450	Monthly Rent & Insurance 2024 - 2025 (ELC)		116.91
3000261155	12/05/2024	Mantova, Stella M	62-4310	Music Supplies		955.18
3000261156	12/05/2024	P G & E	62-5520	2120 Campton Rd, Suites A, H, G, B, D		613.06
3000261157	12/05/2024	RAINBOW RESOURCE CENTER	62-4110	Draw Write Now - for reading class & IS students	173.33	
				JoSt Math in focus	139.16	
				MaAn Hw/oT, IsRe ErSa ThSp bob, LoBo 8	196.11	
				NiDo Language Arts	34.27	542.87
3000261158	12/05/2024	RECOLOGY HUMBOLDT COUNTY	62-5560	Recology - ELC		271.81
3000261159	12/05/2024	Sharp Auto Graphics	62-4361	Logos for vehicles	258.60	
				Unpaid Sales Tax	18.60-	240.00
3000261160	12/05/2024	SONOMA COUNTY OFFICE OF EDUC	62-5800	Induction for new teachers		8,400.00
3000261161	12/05/2024	Sylvia, Jennah L	62-5201	11/24 Mileage		95.14
3000261162	12/05/2024	UBEO West, LLC	62-5637	Printing services		1,090.64
3000261163	12/05/2024	WESTSIDE COMMUNITY IMPROVEMENT	62-5800	Culinary Class	4,400.00	
				PO25-00326 Catering	1,100.00	5,500.00
3000261978	12/12/2024	CITY OF ARCATA	62-5520	Oct/Nov statement - ALC		49.90
3000261979	12/12/2024	Daena L Velasco Acosta	62-5800	Nov statement - ELC		75.00
3000261980	12/12/2024	Eureka Hum. Fire Extinguisher	62-5800	Oct statement - ELC		86.47
3000261981	12/12/2024	Fire Monkey Catering Services	62-5800	School Meal Program - Nov 2024	1,419.20	
				School Meal Program - Oct 2024	2,316.65	3,735.85
3000261982	12/12/2024	HUMBOLDT MOVING & STORAGE INC	62-5610	Dec statement		85.70
3000261983	12/12/2024	Jones, Althea M	62-4310	Materials & Supplies		39.60

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 12/01/2024 through 12/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000261984	12/12/2024	Paradigm Healthcare Services	62-5800	Dec statement		111.75
3000261985	12/12/2024	Restif Cleaning Service Cooper ative, Inc	62-5800	Nov statement		1,810.00
3000262910	12/19/2024	AMBROSINI, DENNIS	62-5612	JAN 2025 RENT		2,000.00
3000262911	12/19/2024	BEGINNINGS INC	62-5612	JAN 2025 RENT		1,000.00
3000262912	12/19/2024	Boldway, Denise	62-4310	Floral class supplies		650.00
3000262913	12/19/2024	CAMPTON PLAZA	62-5612	JAN 2025 RENT		5,625.00
3000262914	12/19/2024	Christine R Yannone	62-5800	Clinical Supervision - S.Pruden		1,000.00
3000262915	12/19/2024	CUTTEN COMMUNITY CHURCH	62-5520	Dec 2024 Utilities - CLC	922.70	
			62-5530	Dec 2024 Utilities - CLC	461.29	
			62-5560	Dec 2024 Utilities - CLC	812.85	2,196.84
3000262916	12/19/2024	CUTTEN COMMUNITY CHURCH	62-5612	JAN 2025 RENT		5,700.00
3000262917	12/19/2024	DAGGETT, PETER JAY	62-5612	JAN 2025 RENT		2,200.00
3000262918	12/19/2024	DEPARTMENT OF JUSTICE CASHIERING UNIT	62-5861	November 2024 Fingerprints		81.00
3000262919	12/19/2024	GREAT AMERICA FINANCIAL SERV	62-5623	Dec statement		816.25
3000262920	12/19/2024	H.C.S.D.	62-5530	Nov statement - ELC		207.49
3000262921	12/19/2024	Kerr, Wendy	62-4310	Materials & Supplies : Christmas Baskets	772.28	
			62-5201	DEC 2024 MILEAGE	67.67	839.95
3000262922	12/19/2024	KEY PLUS+	62-4310	Diploma covers		1,001.82
3000262923	12/19/2024	KGK RENTALS LLC	62-5450	JAN 2025 RENT	95.81	
			62-5612	JAN 2025 RENT	5,448.55	5,544.36
3000262924	12/19/2024	KOROBI STABLES	62-5800	Billing for Nov. 2024		400.00
3000262925	12/19/2024	P G & E	62-5520	Nov statement - ELC		496.36
3000262926	12/19/2024	VALLEY PACIFIC PETROLEUM SERV	62-4364	Gas cards - W.Kerr	180.00	
				Nov statement - Gasoline	1,031.28	1,211.28
3000263121	12/23/2024	AMAZON CAPITAL SERVICES	62-4110	World history textbook		145.64
3000263122	12/23/2024	American Safety Council Inc.	62-5800	CA 30 hour Driver Ed		199.50
3000263123	12/23/2024	CliftonLarsonAllen LLP	62-5822	3rd & Final Installment for Audit Services		11,585.70
3000263124	12/23/2024	Erin Voelckers	62-4310	Ceramics class - BLC	20.00	
			62-5800	Ceramics class - BLC	60.00	80.00
3000263125	12/23/2024	NCS PEARSON INC	62-4310	CELF -5 Record Forms Ages 9-21		130.65
3000263126	12/23/2024	PHOENIX CERAMIC & FIRE SUPPLY	62-4310	Pottery supplies - ALC		173.60
3000263127	12/23/2024	PITNEY BOWES INC Reserve Acct.	62-5623	Oct 17, 2024 - Jan 16, 2024		461.06
3000263128	12/23/2024	Rosie Bosco	62-5800	Piano - Z.Prescott		90.00
3000263129	12/23/2024	SHRED AWARE	62-5560	Nov statement		144.49
3000263130	12/23/2024	STAPLES ADVANTAGE	62-4374	General supplies - ELC		240.72
Total Number of Checks					52	72,496.17

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 12/01/2024 through 12/31/2024

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

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	52	72,514.77
	Total Number of Checks	52	72,514.77
	Less Unpaid Sales Tax Liability		18.60
	Net (Check Amount)		72,496.17

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 12/31/2024

Fiscal Year 2024/25

Additional filtering applied

EARNINGS by Earnings Code	Income	Adjustments
Regular	285,116.74	
TOTAL	285,116.74	

EARNINGS by Group	Income	Adjustments
Base Pay	278,101.24	
Extra Duty	4,540.50	
Stipends	2,475.00	
TOTAL	285,116.74	

EARNINGS	Person Type	Female Employees
Certificated	39	211,481.68
Classified	24	73,635.06
TOTAL	63	285,116.74

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	16,415.95		16,415.95	257,799.86
State Withholding	6,313.83		6,313.83	257,799.86
Social Security	5,367.14	5,367.14	10,734.28	86,566.64
Medicare	4,123.69	4,123.69	8,247.38	284,390.35
SUI		142.25	142.25	284,390.35
Workers' Comp		2,076.07	2,076.07	284,390.35
SUBTOTAL	32,220.61	11,709.15	43,929.76	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,795.40	6,937.96	8,733.36	25,648.50
PERS / 62	4,265.11	14,421.44	18,686.55	53,313.81
STRS / 60	9,490.68	17,685.02	27,175.70	92,591.50
STRS / 62	10,739.30	20,099.84	30,839.14	105,234.68
Tax Sheltered Annuit	300.00		300.00	
Supplemental Insuran	726.39		726.39	
SUBTOTAL	27,316.88	59,144.26	86,461.14	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	2,911.50	77,319.90	80,231.40	
Supplemental Insuran	414.90		414.90	
Summer Savings	16,057.65		16,057.65	96,345.69
SUBTOTAL	19,384.05	77,319.90	96,703.95	
TOTALS	78,921.54	148,173.31	227,094.85	

Vendor Summary for Pay Date 12/31/2024

Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 12/31/2024

Reissued
Cancel Checks
Void ACH

BALANCING DATA

		206,195.20	Net Pay
Gross Earnings	285,116.74	78,921.54	Deductions
District Liability	148,173.31	148,173.31	Contributions
	433,290.05	433,290.05	

NET

Direct Deposits	186,697.51	52
Checks	19,497.69	11
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	206,195.20	63

Selection Grouped by Org, Filtered by (Org = 75, Fiscal Year = 2025, Starting Pay Date = 12/1/2024, Ending Pay Date = 12/31/2024, Pay Schedule Type(s) IN ('1'))

ERP for California

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Agenda Item 2.

CONSENT AGENDA

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

Subject:

2.2 Consideration of Approval of Warrants & Payroll for NU-Siskiyou Charter School (1205, 1216, 1218, 1223, 1231)

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 - \$71,925.97

Payroll: NU-Siskiyou Charter School - *\$72,449.66

*This payroll total may come back to the board next month as there was a processing glitch during this payroll.P

Contact Person/s: Shari Lovett, Kelley Withers

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 1205

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 1205	3059.42	
	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: 11/26/24
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 1205

To batch: 1205

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU
 2425 ACCOUNTS PAYABLE PRELIST

J62716

ACCOUNTS PAYABLE PRELIST
 BATCH: 1205 NUSCS ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 11/26/24 08:05 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 PO BOX 035184 SEATTLE, WA 98124	000000000												
	PO-250109	10/29/2024 146H-RHG4-KK3V		1	62-0000-0-4300-0000-2700-000-00000	NN	F					109.54		98.68	
					SUPPLIES										
	PO-250119	11/06/2024 1JHG-3FKX-P4LG		1	62-0000-0-4300-1110-0000-000-00000	NN	F					201.50		168.32	
					SUPPLIES										
	PO-250121	11/15/2024 1J96-QMMG-WVT6		1	62-0000-0-4100-1500-1000-000-00000	NN	F					101.57		101.57	
					APPRVD TEXTBKS/CORE CURRICULA										
	PO-250121	11/15/2024 1J96-QMMG-WVY6		2	62-0000-0-4300-1110-1000-000-00000	NN	F					92.20		92.20	
					SUPPLIES										
					TOTAL PAYMENT AMOUNT							460.77	*	460.77	
000152/00		BAY ALARM COMPANY PO BOX 51041 LOS ANGELES, CA 90051-5337	000000000												
	PO-250015	11/18/2024 INV# 21615300-21826567		1	62-0000-0-5500-0000-8100-000-00000	NN	P					390.00		390.00	
					OPERATION & HOUSEKEEPING SERV										
					TOTAL PAYMENT AMOUNT							390.00	*	390.00	
000296/00		GREAT AMERICAN FINANCIAL SERV PO BOX 660831 DALLAS, TX 95266-0831													
	PO-250026	11/15/2024 37900924		1	62-0000-0-5600-1110-1000-000-00000	NN	P					166.10		166.10	
					RENTALS, LEASES & REPAIRS,N.C.										
	PO-250026	11/15/2024 37900924		2	62-0000-0-5600-0000-2700-000-00000	NN	P					49.83		49.83	
					RENTALS, LEASES & REPAIRS,N.C.										
	PO-250026	11/15/2024 37900924		3	62-0000-0-5600-0000-7200-000-00000	NN	P					21.36		21.36	
					RENTALS, LEASES & REPAIRS,N.C.										
					TOTAL PAYMENT AMOUNT							237.29	*	237.29	
000329/00		HAND 2 MIND 500 GREENVIEW COURT VERNON HILLS, IL 60061													
	PO-250122	11/19/2024 SHORT PAID #1008880		1	62-6053-0-4300-1110-1000-000-00000	NN	F					340.08		262.61	
					SUPPLIES										
					TOTAL PAYMENT AMOUNT							262.61	*	262.61	

043 NORTHERN UNITED SISKIYOU
 2425 ACCOUNTS PAYABLE PRELIST

J62716

ACCOUNTS PAYABLE PRELIST
 BATCH: 1205 NUSCS ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 11/26/24 08:05 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			
000182/00	KATHERINE O'BRIEN 1805 TIMMONS ROAD GRENADA, CA 96038							
PV-250016	11/14/2024	RAFFLE PRIZES DIGITAL BTS AND CCC MEETIN	62-7825-0-4300-1110-1000-000-00000 NN		58.56			
PV-250017	11/15/2024	ACCOMMODATIONS SITE VISIT BUTTE COUNTY COMMUNITY SCH	62-0000-0-5200-1110-1000-000-00000 NN		118.83			
			TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT	177.39 *		177.39			
000013/00	PACIFIC POWER PO BOX 26000 PORTLAND, OR 97256-0001							
PO-250006	11/15/2024	ACCT# 64034125-001 0	1 62-0000-0-5520-0000-8100-000-00000 NN P		152.03			
			ELECTRICITY					
		TOTAL PAYMENT AMOUNT	152.03 *		152.03			
000311/00	SHASTA STUDIOS: WENDY JAMES JEFFERSON CENTER OF ARTS PO BOX 714 MT SHASTA, CA 96067	571813949						
PO-250040	11/18/2024	NUSCS1124	1 62-0000-0-5800-1110-1000-000-00000 NY P		525.00			
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT	525.00 *		525.00			
000331/00	SIERRA SPRINGS P.O BOX 660579 DALLAS, TX 75266							
PO-250028	11/15/2024	24395994 111524	1 62-0000-0-4300-0000-8100-000-00000 NN P		9.00			
			SUPPLIES					
		TOTAL PAYMENT AMOUNT	9.00 *		9.00			

043 NORTHERN UNITED SISKIYOU
 2425 ACCOUNTS PAYABLE PRELIST

J62716

ACCOUNTS PAYABLE PRELIST
 BATCH: 1205 NUSCS ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 11/26/24 08:05 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
000341/00	US UMBRELLAS												
	1301 CAROILINA ST. SUITE 125A												
	GREENSBORO, NC 27401												
PO-250115	11/14/2024 #	USU24111402				1	62-7825-0-4300-1110-1000-000-00000	NN	F			389.07	321.58
							SUPPLIES						
							TOTAL PAYMENT AMOUNT					321.58 *	321.58
000189/00	WALLACE ENTERPRISE	571735411											
	1634 HIGHLAND DRIVE												
	MT SHASTA, CA 96067												
PO-250105	11/25/2024	INVOICE# 2234				1	62-0000-0-5800-0000-8100-000-00000	NY	P			480.00	480.00
							PROFES'L/CONSULTG SVCS/OP EXP						
							TOTAL PAYMENT AMOUNT					480.00 *	480.00
000016/00	YREKA TRANSFER LLC												
	303 YAMA STREET												
	YREKA, CA 96097												
PO-250008	11/19/2024	INV70776				1	62-0000-0-5550-0000-8100-000-00000	NN	P			43.75	43.75
							DISPOSAL/GARBAGE REMOVAL						
							TOTAL PAYMENT AMOUNT					43.75 *	43.75
							TOTAL FUND PAYMENT					3,059.42 **	3,059.42
							TOTAL BATCH PAYMENT				0.00	3,059.42 ***	3,059.42
							TOTAL DISTRICT PAYMENT				0.00	3,059.42 ****	3,059.42
							TOTAL FOR ALL DISTRICTS:				0.00	3,059.42 ****	3,059.42

Number of checks to be printed: 11, not counting voids due to stub overflows.

3,059.42

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH SPECIAL 1216

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 SPECIAL 1216	14,000.00	
	Batch Total		

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

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

District Superintendent/Administrator: Kelley Withers Date: 12/17/24
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 1216

To batch: 1216

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J64830
 2425 SPECIAL BATCH A/P

ACCOUNTS PAYABLE PRELIST
 BATCH: 1216 SPECIAL BATCH 1216
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/16/24 11:10 PAGE 1

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

000269/00 SUBJECT TECHNOLOGIES INC 853391503
 PO BOX 15254
 BEVERLY HILLS, CA 90209

PO-250128 12/16/2024 INVOICE # TR-1063 1 62-6762-0-5800-1110-1000-000-00000 NN F 14,000.00 14,000.00

PROFES'L/CONSULTG SVCS/OP EXP

TOTAL PAYMENT AMOUNT 14,000.00 * 14,000.00

TOTAL FUND PAYMENT 14,000.00 ** 14,000.00

TOTAL BATCH PAYMENT 14,000.00 *** 0.00 14,000.00

TOTAL DISTRICT PAYMENT 14,000.00 **** 0.00 14,000.00

TOTAL FOR ALL DISTRICTS: 14,000.00 **** 0.00 14,000.00

Number of checks to be printed: 1, not counting voids due to stub overflows. 14,000.00

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 1219

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 1219	18,424.24	
	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: 12/17/24

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 1219

To batch: 1219

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	000000000											
	PO BOX 035184												
	SEATTLE, WA 98124												
PO-250123	11/19/2024	113-4640484-8693036	1	62-0000-0-4300-0000-2700-000-00000	NN	F						90.60	67.40
				SUPPLIES									
PO-250124	12/02/2024	113-1955725-8655458	1	62-0000-0-4300-0000-2700-000-00000	NN	F						127.48	113.49
				SUPPLIES									
PO-250126	12/03/2024	1L7P-XTGR-K93Y	1	62-0000-0-4300-0000-2700-000-00000	NN	F						69.05	58.86
				SUPPLIES									
PO-250126	12/03/2024	1L7P-XTGR-K93Y	2	62-0000-0-4300-1110-1000-000-00000	NN	F						58.49	47.84
				SUPPLIES									
PO-250129	12/06/2024	1T69-X633-WH3F	1	62-0000-0-4300-1110-2700-000-00000	NN	F						1,001.90	833.63
				SUPPLIES									
PO-250130	12/12/2024	112-7242753-9841813	1	62-0000-0-4300-1110-1000-000-00000	NN	P						507.45	507.45
				SUPPLIES									
PO-250130	12/12/2024	112-2000783-4961861	1	62-0000-0-4300-1110-1000-000-00000	NN	P						326.16	326.16
				SUPPLIES									
PO-250130	12/12/2024	112-9280091-4364258	1	62-0000-0-4300-1110-1000-000-00000	NN	F						439.96	226.05
				SUPPLIES									
PO-250131	12/12/2024	114-7510561-7949054	1	62-0000-0-4300-1110-1000-000-00000	NN	F						226.61	188.11
				SUPPLIES									
				TOTAL PAYMENT AMOUNT								2,368.99 *	2,368.99

000002/00	BOB STONE	559781278											
	107 NORTH LANGE WAY												
	YREKA, CA 96097												
PO-250000	12/02/2024	423 RENT FOR FEB. 2025	1	62-0000-0-5612-0000-8700-000-20007	N1	P						3,350.00	3,350.00
				NORTH UNITED RENT/LEASE BLDG									
				TOTAL PAYMENT AMOUNT								3,350.00 *	3,350.00

000004/00	CAL-ORE COMMUNICATIONS												
	PO BOX 847												
	DORRIS, CA 96023-0847												
PO-250095	12/16/2024	ACCT# 0324005379	1	62-0000-0-5922-1110-1000-000-00000	NN	P						8.68	8.68
				COMMUNICATION - TELEPHONE SVCS									
PO-250095	12/16/2024	ACCT# 0324005379	2	62-0000-0-5922-0000-2700-000-00000	NN	P						2.60	2.60
				COMMUNICATION - TELEPHONE SVCS									
PO-250095	12/16/2024	ACCT# 0324005379	3	62-0000-0-5922-0000-7200-000-00000	NN	P						1.12	1.12
				COMMUNICATION - TELEPHONE SVCS									
				TOTAL PAYMENT AMOUNT								12.40 *	12.40

043 NORTHERN UNITED SISKIYOU J64870
 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 1219 ACCOUNTS PAYABLE << Open >>
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/16/24 13:14 PAGE 2

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			
000022/00	CITY OF YREKA PO BOX 1005 YREKA, CA 96097							
PO-250010	11/20/2024	ACCT: 012142-001 505 BUILDING	1 62-0000-0-5530-0000-8100-000-00000 NN P		101.49			101.49
			WATER&/OR SEWAGE					
		TOTAL PAYMENT AMOUNT		101.49 *				101.49
000289/00	DANIEL D. NELSON A-1 MINI STORAGE PO BOX 600 MT SHASTA, CA 96067	567925190						
PO-250002	12/02/2024	MT SHASTA RENT FEB. 2025	1 62-0000-0-5612-0000-8700-000-20007 NY P		4,944.00			4,944.00
			NORTH UNITED RENT/LEASE BLDG					
		TOTAL PAYMENT AMOUNT		4,944.00 *				4,944.00
000215/00	GOLDEN ARROW INVESTMENTS 950 NORTHVIEW DR. YREKA, CA 96097	833970988						
PO-250001	12/02/2024	505 RENT FOR FEB. 2025	1 62-0000-0-5612-0000-8700-000-20007 N1 P		4,250.00			4,250.00
			NORTH UNITED RENT/LEASE BLDG					
		TOTAL PAYMENT AMOUNT		4,250.00 *				4,250.00
000294/00	HUNTER COMMUNICATION & TECH PO BOX 24644 SEATTLE, WA 98124-0644	000000000						
PO-250017	12/01/2024	BILL # 769365	1 62-0000-0-5922-1110-1000-000-00000 NN P		36.92			36.92
			COMMUNICATION - TELEPHONE SVCS					
PO-250017	12/01/2024	BILL # 769365	2 62-0000-0-5922-0000-2700-000-00000 NN P		11.07			11.07
			COMMUNICATION - TELEPHONE SVCS					
PO-250017	12/01/2024	BILL # 769365	3 62-0000-0-5922-0000-7200-000-00000 NN P		4.75			4.75
			COMMUNICATION - TELEPHONE SVCS					
		TOTAL PAYMENT AMOUNT		52.74 *				52.74

043 NORTHERN UNITED SISKIYOU J64870
 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 1219 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/16/24 13:14 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

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

PO-250018 12/01/2024 INVOICE #166053 1 62-0000-0-5550-0000-8100-000-00000 NN P 27.00 27.00
 DISPOSAL/GARBAGE REMOVAL
 TOTAL PAYMENT AMOUNT 27.00 *

000136/00 LAKESHORE LEARNING MATERIALS
 2695 E DOMINGUEZ STREET
 CARSON, CA 90895

PO-250127 12/14/2024 654156425 1 62-6770-0-4300-1110-1000-000-00000 NN F 116.43 110.37
 SUPPLIES
 TOTAL PAYMENT AMOUNT 110.37 *

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

PO-250006 12/06/2024 ACCT#64034125-002 8 505 1 62-0000-0-5520-0000-8100-000-00000 NN P 849.66 849.66
 ELECTRICITY
 PO-250006 12/06/2024 ACCT# 64034125-002 8 423 1 62-0000-0-5520-0000-8100-000-00000 NN P 478.05 478.05
 ELECTRICITY
 PO-250006 12/06/2024 ACCT# 64034125-002 8 423 STE2 1 62-0000-0-5520-0000-8100-000-00000 NN P 577.25 577.25
 ELECTRICITY
 TOTAL PAYMENT AMOUNT 1,904.96 *

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

PO-250007 12/12/2024 INVOICE #11/12/24-9 423 YREKA 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP
 PO-250007 11/12/2024 INVOICE #11/12/24-8 505 YREKA 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP
 PO-250007 11/12/2024 INVOICE #11/12/24-6 2409/2411 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP
 PO-250007 12/10/2024 12/10/24-8 423 YREKA 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP
 PO-250007 12/10/2024 12/10/24-6 2409/2411 MT.SHASTA 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP
 PO-250007 12/10/2024 12/10/24-7 505 YREKA 1 62-0000-0-5800-0000-8100-000-00000 NY P 40.00 40.00
 PROFES'L/CONSULTG SVCS/OP EXP

043 NORTHERN UNITED SISKIYOU J64870
 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 1219 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/16/24 13:14 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			
TOTAL PAYMENT AMOUNT				240.00 *		240.00		
000331/00	SIERRA SPRINGS P.O BOX 660579 DALLAS, TX 75266							
PO-250028	12/13/2024	24395994-121324	1 62-0000-0-4300-0000-8100-000-00000 NN P		18.00			18.00
			SUPPLIES					
TOTAL PAYMENT AMOUNT				18.00 *		18.00		
000007/00	SISKIYOU COUNTY OFFICE OF ED 609 SOUTH GOLD STREET YREKA, CA 96097							
PO-250065	11/25/2024	250267 CPR/AED/FA	1 62-0000-0-5800-1110-1000-000-00000 NN F		556.85			390.00
			PROFES'L/CONSULTG SVCS/OP EXP					
TOTAL PAYMENT AMOUNT				390.00 *		390.00		
000052/00	STAPLES ADVANTAGE PO BOX 660409 DALLAS, TX 75266-0409							
PO-250120	11/12/2024	6016936093	1 62-0000-0-4300-1110-1000-000-00000 NN F		97.09			80.59
			SUPPLIES					
TOTAL PAYMENT AMOUNT				80.59 *		80.59		
000023/00	UBEO PO BOX 301062 LOS ANGELES, CA 90030-1062	000000000						
PO-250011	12/02/2024	INVOICE #4718619	1 62-0000-0-5600-1110-1000-000-00000 NN P		401.59			401.59
			RENTALS, LEASES & REPAIRS,N.C.					
PO-250011	12/01/2024	INVOICE #4718619	2 62-0000-0-5600-0000-2700-000-00000 NN P		120.48			120.48
			RENTALS, LEASES & REPAIRS,N.C.					
PO-250011	12/01/2024	INVOICE #4718619	3 62-0000-0-5600-0000-7200-000-00000 NN P		51.63			51.63
			RENTALS, LEASES & REPAIRS,N.C.					
TOTAL PAYMENT AMOUNT				573.70 *		573.70		
TOTAL FUND PAYMENT					18,424.24 **	18,424.24		
TOTAL BATCH PAYMENT					18,424.24 ***	0.00	18,424.24	

043 NORTHERN UNITED SISKIYOU J64870
ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
BATCH: 1219 ACCOUNTS PAYABLE
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/16/24 13:14 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

TOTAL DISTRICT PAYMENT 18,424.24 **** 0.00 18,424.24

TOTAL FOR ALL DISTRICTS: 18,424.24 **** 0.00 18,424.24

Number of checks to be printed: 15, not counting voids due to stub overflows, 18,424.24

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH SPECIAL BATCH 1223

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 SPECIAL BATCH 1223	31,960.24	
	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: 12/23/24
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 1223

To batch: 1223

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J65389
 NUSCS SPECIAL BATCH A/P

ACCOUNTS PAYABLE PRELIST
 BATCH: 1223 SPECIAL BATCH << Open >>
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/23/24 07:52 PAGE 1

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-250021	12/23/2024	INVIOCE# 492885	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	
000323/00	California Department of ED PO Box 515006 Sacramento, CA 95851								
PO-250140	12/13/2024	INVOICE NO: 073267	1	62-6331-0-8590-0000-0000-000-00000	NN F		13,464.81	13,464.81	
					ALL OTHER STATE REVENUES				
		TOTAL PAYMENT AMOUNT					13,464.81 *	13,464.81	
000020/00	KEENAN C/O SETECH PO BOX 4328 TORRANCE, CA 90510	000000000							
PO-250009	12/23/2024	DEC. 2024 MEDICAL	1	62-0000-0-9514-0000-0000-000-00000	NN P		15,899.00	15,899.00	
				H & W	PASS THROUGH				
PO-250009	12/23/2024	DEC. 2024 DENTAL	1	62-0000-0-9514-0000-0000-000-00000	NN P		1,599.00	1,599.00	
				H & W	PASS THROUGH				
PO-250009	12/23/2024	DEC. 2024 VISION	1	62-0000-0-9514-0000-0000-000-00000	NN P		299.00	299.00	
				H & W	PASS THROUGH				
		TOTAL PAYMENT AMOUNT					17,797.00 *	17,797.00	
		TOTAL FUND PAYMENT					31,960.24 **	31,960.24	
		TOTAL BATCH PAYMENT					31,960.24 ***	0.00	
		TOTAL DISTRICT PAYMENT					31,960.24 ****	0.00	
		TOTAL FOR ALL DISTRICTS:					31,960.24 ****	0.00	
Number of checks to be printed:	3, not counting voids due to stub overflows.							31,960.24	

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 1231

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 1231	4482.07	
	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: 12/31/24
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 1231

To batch: 1231

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU
NUSCS ACCOUNTS PAYABLE

J65495

ACCOUNTS PAYABLE PRELIST
BATCH: 1231 ACCOUNTS PAYABLE
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/30/24 07:15 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-250141	12/20/2024	113-7453386-6903434	1	62-6300-0-4100-1110-1000-000-00000	NN F	34.94	34.94	
				APPRVD TEXTBKS/CORE CURRICULA				
PO-250142	12/23/2024	112-6049015-1818660	1	62-0000-0-4300-1110-1000-000-00000	NN F	63.57	63.57	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		98.51 *	98.51	
000049/00	BLOCK, MITCH							
	PO BOX 4293							
	ARCATA, CA 95518							
PV-250020	12/09/2024	REIMBURSEMENT- TRAVEL/CONFEREN		62-6500-0-5200-5760-1120-000-00000	NN		271.32	
				TRAVEL & CONFERENCE				
				TOTAL PAYMENT AMOUNT		271.32 *	271.32	
000296/00	GREAT AMERICAN FINANCIAL SERV							
	PO BOX 660831							
	DALLAS, TX 95266-0831							
PO-250026	12/16/2024	INVOICE# 38117194	1	62-0000-0-5600-1110-1000-000-00000	NN P	183.97	183.97	
				RENTALS, LEASES & REPAIRS,N.C.				
PO-250026	12/16/2024	INVOICE# 38117194	2	62-0000-0-5600-0000-2700-000-00000	NN P	55.20	55.20	
				RENTALS, LEASES & REPAIRS,N.C.				
PO-250026	12/16/2024	INVOICE# 38117194	3	62-0000-0-5600-0000-7200-000-00000	NN P	23.65	23.65	
				RENTALS, LEASES & REPAIRS,N.C.				
				TOTAL PAYMENT AMOUNT		262.82 *	262.82	
000139/00	JON DOVE	000000000						
	1120 NEPTUNE WAY							
	MT SHASTA, CA 96067							
PV-250018	12/11/2024	REIMBURSEMENT- POSTAGE		62-0000-0-5930-1110-1000-000-00000	NN		10.45	
				COMMUNICATION - POSTAGE/METER				
				TOTAL PAYMENT AMOUNT		10.45 *	10.45	

043 NORTHERN UNITED SISKIYOU J65495
 NUSCS ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 1231 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/30/24 07:15 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			

000033/00	KIRK MILLER							
	724 BUENA VISTA COURT							
	MOUNT SHASTA, CA 96067							

PV-250019	12/06/2024	REIMBURSEMENT-PROFESSIONA DEVE	62-6770-0-5200-1110-1000-0000-00000 NN					495.00
			TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		495.00 *				495.00

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

PO-250006	12/17/2024	ACCT#64034125-001 MT.SHASTA	1 62-0000-0-5520-0000-8100-000-00000 NN P					544.54
			ELECTRICITY					
PO-250006	12/17/2024	ACCT# 64034125-003 MT.SHASTA	1 62-0000-0-5520-0000-8100-000-00000 NN P					160.87
			ELECTRICITY					
		TOTAL PAYMENT AMOUNT		705.41 *				705.41

000061/00	PITNEY BOWES GLOBAL FINANCIAL	000000000						
	PO BOX 981026							
	BOSTON, MA 02298-1026							

PO-250139	12/18/2024	INVOICE# 1026627724	1 62-0000-0-5930-0000-2700-000-00000 NN F					137.70
			COMMUNICATION - POSTAGE/METER					
		TOTAL PAYMENT AMOUNT		137.70 *				137.70

000143/00	SISKIYOU COUNTY	000000000						
	COMMUNITY DEVELOPMENT							
	806 SOUTH MAIN STREET							
	YREKA, CA 96097							

PO-250132	12/04/2024	LICENSE # 001054	1 62-0000-0-5800-0000-3700-000-00000 NN P					95.00
			PROFES'L/CONSULTG SVCS/OP EXP					
PO-250132	12/04/2024	LICENSE# 000679	1 62-0000-0-5800-0000-3700-000-00000 NN P					95.00
			PROFES'L/CONSULTG SVCS/OP EXP					
PO-250132	12/04/2024	LICENSE # 000680	1 62-0000-0-5800-0000-3700-000-00000 NN F					95.00
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT		285.00 *				285.00

043 NORTHERN UNITED SISKIYOU J65495
 NUSCS ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 1231 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.22 12/30/24 07:15 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			
000154/00	SISKIYOU FAMILY YMCA 350 N FOOTHILL DRIVE YREKA, CA 96097							
PO-250136	12/05/2024	INVOICE# 12052024	1 62-6332-0-5800-1110-1000-000-00000 NN F		330.00			330.00
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT		330.00 *				330.00
000052/00	STAPLES ADVANTAGE PO BOX 660409 DALLAS, TX 75266-0409							
PO-250125	12/03/2024	INVOICE# 6019119052	1 62-0000-0-4300-0000-2700-000-00000 NN P		19.42			19.42
			SUPPLIES					
PO-250125	12/03/2024	INVOICE# 6018800223	1 62-0000-0-4300-0000-2700-000-00000 NN F		95.43			76.15
			SUPPLIES					
PO-250135	12/17/2024	INVOICE# 6019641316	1 62-0000-0-4300-0000-2700-000-00000 NN F		140.87			117.21
			SUPPLIES					
		TOTAL PAYMENT AMOUNT		212.78 *				212.78
000342/00	TINYEYE THERAPY SERVICES PO BOX 7311 SASKATOON, SK S7K4J2							
PO-250134	12/17/2024	INVIOCE# 25233	1 62-6500-0-5800-5760-1190-000-00000 NN F		1,629.33			1,629.33
			PROFES'L/CONSULTG SVCS/OP EXP					
		TOTAL PAYMENT AMOUNT		1,629.33 *				1,629.33
000016/00	YREKA TRANSFER LLC 303 YAMA STREET YREKA, CA 96097							
PO-250008	12/19/2024	INV# 76468	1 62-0000-0-5550-0000-8100-000-00000 NN P		43.75			43.75
			DISPOSAL/GARBAGE REMOVAL					
		TOTAL PAYMENT AMOUNT		43.75 *				43.75
		TOTAL FUND PAYMENT		4,482.07 **				4,482.07
		TOTAL BATCH PAYMENT		4,482.07 ***	0.00			4,482.07
		TOTAL DISTRICT PAYMENT		4,482.07 ****	0.00			4,482.07

TOTAL FOR ALL DISTRICTS:

4,482.07 ****

0.00

4,482.07

Number of checks to be printed: 12, not counting voids due to stub overflows.

4,482.07

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	1	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		
TOTAL GETTING PAID	17	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ
63,190.67	0.00	0.00	0.00	7,154.00	0.00	7,154.00	0.00	70,344.67	0.00
ADJ NML	63,190.67*	ADJ NML	0.00*	ADJ NML	7,154.00*	ADJ NML	7,154.00*	ADJ NML	70,344.67*
STIP	604.99	STIP	0.00	STIP	0.00	STIP	0.00	STIP	604.99
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	604.99*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	604.99*
TOTAL	63,795.66**	TOTAL	0.00**	TOTAL	7,154.00**	TOTAL	7,154.00**	TOTAL	70,949.66**

TOTAL NUMBER HOURS WORKED: 325.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
70,949.66	0.00	521.55	0.00	6,983.31	63,444.80	3,167.71	495.00	
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
1,111.29	0.00	21,077.35	1,306.80	70,428.11	1,021.24	0.00	0.00	
SURV-BEN	SDI	EIC	STRS SUBJ	STRS	PERS SUBJ	PERS	DED	
0.00	0.00	0.00	52,370.66	5,357.79	20,421.58	1,625.52	5,901.89	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
50,962.42	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	63,444.80	3,036.55	2,321.24	0.00	57.49	1,568.03	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	
29,624.83	22,745.83	0.00	821.25	19,600.33	0.00	0.00	0.00	

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	3	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:	
TOTAL GETTING PAID	3	GETTING PAID BALANCE OF CONTRACT	0		

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	0.00	NML	0.00	NML	0.00	NML	0.00	NML	0.00
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	0.00*
STIP	1,500.00	STIP	0.00	STIP	0.00	STIP	0.00	STIP	1,500.00
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	1,500.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	1,500.00*
TOTAL	1,500.00**	TOTAL	0.00**	TOTAL	0.00**	TOTAL	0.00**	TOTAL	1,500.00**

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

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
1,500.00		0.00	0.00	0.00	0.00	1,500.00	0.00	0.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
0.00	0.00	500.00	31.00	1,500.00	21.75	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	0.00	0.00	0.00	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
1,447.25	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	1,500.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	

Kelley Withers

12/26/24

Agenda Item 2.

CONSENT AGENDA

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

Subject:

2.3 Consideration of Approval of Minutes from the December 11th Board Meeting

Action Requested:

Approval

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

The minutes from prior meetings are inspected, corrected if needed, and approved. This is a routine monthly process for the Board. The minutes for the December 11, 2024 board meeting are attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools

Board of Directors

Regular Board Meeting Minutes

December 11, 2024

Members Present: Rosemary Kunkler, Jere Cox, Brian Payton and Jessica Ramirez

Members Absent:

Staff: Shari Lovett, Kirk Miller, Kelley Withers, Lynda Speck, Colleen Allen, Lisa Ambrosini, Jennifer Rand, and Julia Anderson

Guests: Ayrton Courtemanche, Wilder Brosemer-Brown, Lyon May Williams, Isabella Fuentes-Rodriguez, and Naiya Trees

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:02pm.
 - 1.1 **Pledge of Allegiance**
 - 1.2 **Adopt the Agenda:** A motion to adopt the agenda as posted was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 2.0 **PRESENTATIONS:** Students from the Briceland Learning Center presented for the board. Ayrton Courtemanche talked about the school wide art project and Wilder Brosemer-Brown, Lyon May Williams, Isabella Fuentes Rodriguez and Naiya Trees sang Carol of the Bells. Good job everyone.
- 3.0 **APPOINTMENT OF BOARD MEMBERS:**
 - 3.1 **Consideration of Appointment of Rosemary Kunkler to the Northern United Charter Schools Board of Directors:** A motion to appoint Rosemary Kunkler to the Northern United Charter Schools Board of Directors for another three (3) year term was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
 - 3.2 **Consideration of Appointment of Jere Cox to the Northern United Charter Schools Board of Directors:** A motion to appoint Jere Cox to the Northern United Charter Schools Board of Directors for another three (3) year term was made by Brian Payton and seconded by Jessica Ramirez. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.
- 4.0 **CONSENT AGENDA:**
 - 4.1 **Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School:**
 - 4.2 **Consideration of Approval Warrants and Payroll for Northern United-Siskiyou Charter School (1114, 1126):**

4.3 Consideration of Approval of Minutes for the November 13, 2024 and the December 3, 2024 Board Meetings:

A motion to approve the consent agenda, items 4.1 through 4.3, as presented was made by Brian Payton and seconded by Jere Cox. Vote taken: Jessica Ramirez-Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

5.0 PUBLIC COMMENTS: There were no comments.

6.0 ACTION ITEMS TO BE CONSIDERED:

6.1 Approval of Board Meeting Calendar for 2025: Shari Lovett explained that this calendar represented the board meetings being held on the second Wednesday of the month except the April and June meetings. The Humboldt members would travel to Siskiyou in April and the Siskiyou members would travel to Humboldt for whole group meetings. A motion to approve the board meeting calendar for 2025 with corrections and additions as discussed was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.2 Approval of Northern United Charter Schools' Board Officers: Shari Lovett led a discussion on who would fill the chair and vice chair positions for 2025. A motion to appoint Rosemary Kunkler as chair and Brian Payton as vice chair for 2025 was made by Jere Cox and seconded by Jessica Ramirez. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.3 Approval of Northern United Charter Schools' Corporate Officers: Shari Lovett explained the three (3) corporate officer positions. A motion to appoint Shari Lovett as President, Lynda Speck as Secretary and Kelley Withers as Treasurer of the Northern United Charter Schools corporation was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.4 Approval of Board Member to Serve as Complaint Officer: Shari Lovett explained the Title IX law changes and the need of a designated board member to serve as a complaint officer. A motion to nominate Brian Payton as the Northern United Charter Schools' Title IX complaint officer was made by Jere Cox and seconded by Jessica Ramirez. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.5 Certification of Northern United-Humboldt Charter School's First Interim Budget: Kelley Withers presented the first interim budget for Northern United-Humboldt Charter School to the board. A motion to approve a positive certification for the first interim budget for Northern United-Humboldt Charter School was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.6 Certification of Northern United-Siskiyou Charter School's First Interim Budget with Budget Transfer Resolution: Kelley Withers presented the first

interim budget for Northern United-Siskiyou Charter School to the board. A motion to approve a positive certification for the first interim budget for Northern United-Siskiyou Charter School with budget transfer resolution was made by Brian Payton and seconded by Jessica Ramirez. Vote taken: Jessica Ramirez-Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.7 Approval of the Northern United Charter Schools' School – Connected Organization Policy: Shari Lovett explained that this was the second reading of the policy and the need for this policy. A motion to approve the Northern United Charter School's School-Connected Organization Policy as edited was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez-Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.8 Approval of Certification of Signatures for Northern United-Siskiyou Charter School: Shari Lovett explained the reason that this item needed to be updated and re-approved. A motion to approve the certification of signatures for Northern United-Siskiyou Charter School was made by Brian Payton and seconded by Jere Cox. Vote taken: Jessica Ramirez-Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

6.9 Approval of Northern United Charter Schools' Financial Statements with Independent Auditor's Report for Fiscal Year 2023-2024: A motion to table this item due to not receiving the report from the auditors for 2023-2024 was made by Jere Cox and seconded by Brian Payton. Vote taken: Jessica Ramirez-Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

7.0 DISCUSSION ITEMS:

7.1 Discussion of Meeting dates for Onboarding New Board Member: A discussion was held and it was decided that this item would be put on the January 8th regular board meeting.

8.0 REPORTS:

8.1 Enrollment and Attendance Report: In packet

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

8.3 Northern United-Humboldt Charter School Report: In packet

8.4 Northern United-Siskiyou Charter School Report: In packet

8.5 Directors Report: Shari Lovett went over the following topics:

- **New property possibility for Northern United-Humboldt Charter School**
- **Earthquake**

8.6 Board Report:

Jessica Ramirez: No report

Brian Payton: No report

Jere Cox: Spoke on going to the holiday event at the Moose Lodge that Brian Payton hosted. Commented on the good food, music and entertainment.

Rosemary Kunkler: Spoke on the crafts fair at the Cutten Learning Center. She gave a shout out to Sarah Schaefer for coaching the volleyball team and gave kudos to the floral design class and that they were doing really good work. Wanted to thank Shari Lovett and Althea Jones for their work on the advisory meeting.

9.0 OPEN SESSION BEFORE CLOSED SESSION:

9.1 Rosemary Kunkler reviewed the item to be discussed in closed session as listed on the agenda, student discipline.

9.2 Closed Session Open Hearing: There were no comments.

9.3 Adjourn to Closed Session: Rosemary Kunkler adjourned to closed session at 5:48pm.

9.3.1 Student Discipline:

10.0 RECONVENE IN OPEN SESSION: Rosemary reconvened to open session at 6:19pm.

10.1 Report of Action Taken During Closed Session: A motion to not accept the recommendation of the administrative panel for the involuntary removal of a Northern United-Siskiyou Charter School student was made by Jere Cox and seconded by Jessica Ramirez. Vote taken: Jessica Ramirez- Aye, Brian Payton-Aye, Jere Cox-Aye, and Rosemary Kunkler-Aye. Motion carries.

11.0 NEXT BOARD MEETING:

11.1 Possible Agenda Items: Onboarding of new board member, SARC's for both schools, IRS mileage, Audit

11.2 Next Board Meeting Date: January 10, 2025 at 1:30pm

12.0 ADJOURNMENT: Rosemary Kunkler adjourned the meeting at 6:25pm.

Agenda Item 2.

CONSENT AGENDA

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Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck



Northern United Charter Schools

Resignations, Hires, and Leaves

For Month Ending: 12/31/2024

Resignations

Name	Date	Location	Comments

HIRES

Name	Date	Location	Comments
America Quevedo	1/8/2025	Cutten Learning Center	Instructional Aide
Sage Balassa	1/13/2025	NU-Humboldt	Wellness Coach I/Assistant

Leaves

Name	Date	Location	Comments

Change Of Assignment

Name	Date	Location	Comments
Aiden Lovett	1/13/2025	NU-Humboldt	Wellness Coach II

Agenda Item 2.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Quarterly Report on Williams Uniform Complaints
 [Education Code § 35186]

District: Northern United - Siskiyou Charter School

Person completing this form: Shari Lovett Title: School Director

Quarterly Report Submission Date: (Check one)

October 2024
 January 2025
 April 2025
 July 2025

Date for information to be reported publicly at governing board meeting: January 10, 2025


Please check the box that applies:

No complaints were filed with any school in the district during the quarter indicated above.

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Shari Lovett
 Print Name of District Superintendent


 Signature of District Superintendent

1/10/2025
 Date

Please return completed form to Tiffany Fulk
 Email: tfulk@siskiyoucoe.net

Agenda Item 3.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

3.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.1 Approval of IRS Mileage Rates for 2025

Action Requested:

None

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

NUCS' policy is to reimburse employees at the IRS mileage rate for required work travel. For 2025, the rate is \$.70, which is an increase from the previous \$.67 per mile in 2024.

Fiscal Implications:

An increase of \$.03 per mile.

Contact Person/s: Shari Lovett, Kelley Withers



IRS increases the standard mileage rate for business use in 2025; key rate increases 3 cents to 70 cents per mile

IR-2024-312, Dec. 19, 2024

WASHINGTON — The Internal Revenue Service today announced that the optional standard mileage rate for automobiles driven for business will increase by 3 cents in 2025, while the mileage rates for vehicles used for other purposes will remain unchanged from 2024.

Optional standard mileage rates are used to calculate the deductible costs of operating vehicles for business, charitable and medical purposes, as well as for active-duty members of the Armed Forces who are moving.

Beginning Jan. 1, 2025, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 70 cents per mile driven for business use, up 3 cents from 2024.
- 21 cents per mile driven for medical purposes, the same as in 2024.
- 21 cents per mile driven for moving purposes for qualified active-duty members of the Armed Forces, unchanged from last year.
- 14 cents per mile driven in service of charitable organizations, equal to the rate in 2024.

The rates apply to fully-electric and hybrid automobiles, as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. And only taxpayers who are members of the military on active duty may claim a deduction for moving expenses incurred while relocating under orders to a permanent change of station.

Use of the standard mileage rates is optional. Taxpayers may instead choose to calculate the actual costs of using their vehicle.

Taxpayers using the standard mileage rate for a vehicle they own and use for business must choose to use the rate in the first year the automobile is available for business use. Then, in later years, they can choose to use the standard mileage rate or actual expenses.

For a leased vehicle, taxpayers using the standard mileage rate must employ that method for the entire lease period, including renewals.

Notice 2025-5 [PDF](#) contains the optional 2025 standard mileage rates, as well as the maximum automobile cost used to calculate mileage reimbursement allowances under a fixed-and variable rate (FAVR) plan. The notice also provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in 2025 for which employers may calculate mileage allowances using a cents-per-mile valuation rule or the fleet-average-valuation rule.

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.2 Approval of the School Accountability Report Card - NU-HCS

Action Requested:

Approval

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

Each year, the Board is required to approve and post a School Accountability Report Card, which contains data and information regarding the charter required by the state of California. The administrative staff has prepared the data for the 2023-2024 School Accountability Report Card.

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.3 Approval of the School Accountability Report Card - NU-SCS

Action Requested:

Approval

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

Each year, the Board is required to approve and post a School Accountability Report Card, which contains data and information regarding the charter required by the state of California. The administrative staff has prepared the data for the 2023-2024 School Accountability Report Card.

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 4.

ACTION ITEMS TO BE CONSIDERED

Subject:

4.4 Approval of NUCS Financial Statements with Independent Auditor's Report for Fiscal Year 2023-2024

Action Requested:

Approval

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

All districts and charter schools are required to hire an auditing firm to conduct an independent annual audit. This is the complete audit of all required areas, including budget, student records, personnel, payroll, purchasing, etc. There were no findings.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers



Board of Directors
Northern United Charter Schools
Eureka, California

We have audited the financial statements of Northern United Charter Schools as of and for the year ended June 30, 2024, and have issued our report thereon dated December 13, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024.

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

Accounting estimates

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

Financial statement disclosures

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

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

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

Disagreements with management

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

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2024.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 13, 2024.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. 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 included in your annual report 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

Upcoming accounting standards

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

ASU 2023-01 Leases (Topic 842): *Common Control Arrangements*—

- Effective for audits of financial statements for fiscal years beginning after December 31, 2023. Early adoption is permitted. For your School – June 30, 2025's financial statements.
- Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2023-01, Leases (Topic 842): Common Control Arrangements, clarifies applying Topic 842 to related party arrangements between entities under common control, reducing diversity in practice.
- ASU 2023-01 provides practical expedient to applied when a written agreement exists; to determine existence, accounting, and classification of a lease in common control arrangements. If no written terms exist, the practical expedient cannot be applied.
- ASU 2023-01 requires that leasehold improvements under common control leases be:
 - Amortized by the lease over the useful life of the improvements to the common control group (regardless of the lease term) and;

- Accounted for as a transfer between entities under common control through net assets, if and when, the lessee no longer controls the use of the underlying asset.

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 13, 2024

NORTHERN UNITED CHARTER SCHOOLS

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024

Operating:

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



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Northern United Charter Schools
Eureka, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Northern United Charter Schools (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northern United Charter Schools and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The Northern United – Humboldt Charter School, Northern United – Siskiyou Charter School, and Elimination columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

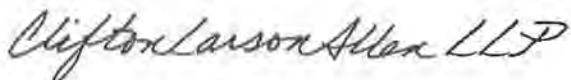
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated December 13, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2024

**NORTHERN UNITED CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	\$ 2,498,649	\$ 1,453,407	\$ 3,952,056
Accounts Receivable	332,092	220,104	552,196
Prepaid Expenses and Other Assets	7,750	-	7,750
Total Current Assets	<u>2,838,491</u>	<u>1,673,511</u>	<u>4,512,002</u>
LONG-TERM ASSETS			
Property, Plant, and Equipment, Net	2,417	48,100	50,517
Operating Right-of-Use (ROU) Assets	373,795	145,651	519,446
Financing Right-of-Use (ROU) Assets	23,805	-	23,805
Total Long-Term Assets	<u>400,017</u>	<u>193,751</u>	<u>593,768</u>
 Total Assets	 <u>\$ 3,238,508</u>	 <u>\$ 1,867,262</u>	 <u>\$ 5,105,770</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable and Accrued Liabilities	\$ 256,771	\$ 202,961	\$ 459,732
Deferred Revenue	151,628	74,495	226,123
Lease Liabilities, Current Portion - Operating	241,090	146,740	387,830
Lease Liabilities, Current Portion - Financing	7,092	-	7,092
Total Current Liabilities	<u>656,581</u>	<u>424,196</u>	<u>1,080,777</u>
LONG-TERM LIABILITIES			
Lease Liabilities, Net of Current Portion - Operating	133,988	-	133,988
Lease Liabilities, Net of Current Portion - Financing	17,364	-	17,364
Total Long-Term Liabilities	<u>151,352</u>	<u>-</u>	<u>151,352</u>
 Total Liabilities	 807,933	 424,196	 1,232,129
NET ASSETS			
Without Donor Restriction	2,430,575	1,443,066	3,873,641
Total Net Assets	<u>2,430,575</u>	<u>1,443,066</u>	<u>3,873,641</u>
 Total Liabilities and Net Assets	 <u>\$ 3,238,508</u>	 <u>\$ 1,867,262</u>	 <u>\$ 5,105,770</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Eliminations	Total
REVENUES, WITHOUT DONOR RESTRICTION				
State Revenue:				
State Aid	\$ 4,363,320	\$ 1,739,096	\$ -	\$ 6,102,416
Other State Revenue	694,395	263,722	-	958,117
Federal Revenue:				
Grants and Entitlements	272,739	160,925	-	433,664
Local Revenue:				
In-Lieu Property Tax Revenue	11,484	(36,581)	-	(25,097)
Interest Income	67,929	38,801	-	106,730
Other Revenue	449,581	52,080	(362,989)	138,672
Total Revenues	<u>5,859,448</u>	<u>2,218,043</u>	<u>(362,989)</u>	<u>7,714,502</u>
EXPENSES				
Program Services	5,850,252	2,124,172	(269,919)	7,704,505
Management and General	176,230	367,899	(93,070)	451,059
Total Expenses	<u>6,026,482</u>	<u>2,492,071</u>	<u>(362,989)</u>	<u>8,155,564</u>
TOTAL CHANGE IN NET ASSETS	(167,034)	(274,028)	-	(441,062)
Net Assets - Beginning of Year	<u>2,597,609</u>	<u>1,717,094</u>	<u>-</u>	<u>4,314,703</u>
NET ASSETS - END OF YEAR	<u>\$ 2,430,575</u>	<u>\$ 1,443,066</u>	<u>\$ -</u>	<u>\$ 3,873,641</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Change in Net Assets	\$ (167,034)	\$ (274,028)	\$ (441,062)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:			
Depreciation	25,413	38,508	63,921
Amortization of Right-of-Use Lease Assets	7,141	-	7,141
Change in Operating Assets:			
Accounts Receivable	(55,798)	300,450	244,652
Prepaid Expenses and Other Assets	(7,750)	9,683	1,933
Operating Right-of-Use Assets	(53,001)	(65,433)	(118,434)
Change in Operating Liabilities:			
Accounts Payable and Accrued Liabilities	15,474	104,849	120,323
Deferred Revenue	49,521	(286)	49,235
Operating Lease Liability	52,688	63,822	116,510
Net Cash Provided by Operating Activities	<u>(133,346)</u>	<u>177,565</u>	<u>44,219</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments on Finance Leases	(6,891)	-	(6,891)
Net Cash Used by Financing Activities	<u>(6,891)</u>	<u>-</u>	<u>(6,891)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(140,237)	177,565	37,328
Cash and Cash Equivalents - Beginning of Year	<u>2,638,886</u>	<u>1,275,842</u>	<u>3,914,728</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,498,649</u>	<u>\$ 1,453,407</u>	<u>\$ 3,952,056</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	Program Services	Management and General	Eliminations	Total
Salaries and Wages	\$ 3,757,613	\$ 124,627	\$ -	\$ 3,882,240
Pension Expense	951,871	48,039	-	999,910
Other Employee Benefits	994,008	1,832	-	995,840
Payroll Taxes	140,868	-	-	140,868
Legal Expenses	-	458	-	458
Accounting Expenses	-	30,215	-	30,215
Instructional Materials	275,068	704	-	275,772
Other Fees for Services	983,832	104,704	(362,989)	725,547
Advertising and Promotion Expenses	-	-	-	-
Office Expenses	57,556	-	-	57,556
Information Technology Expenses	-	-	-	-
Occupancy Expenses	520,309	792	-	521,101
Travel Expenses	-	-	-	-
Conference and Meeting Expenses	111,363	4,451	-	115,814
Depreciation and Amortization Expense	71,062	-	-	71,062
Interest Expense	-	-	-	-
Insurance Expense	88,141	40,968	-	129,109
Food and Food Service Supplies	0	-	-	-
Other Expenses	22,733	187,339	-	210,072
Subtotal	<u>7,974,424</u>	<u>544,129</u>	<u>(362,989)</u>	<u>8,155,564</u>
Eliminations	<u>(269,919)</u>	<u>(93,070)</u>	<u>362,989</u>	<u>-</u>
 Total	 <u>\$ 7,704,505</u>	 <u>\$ 451,059</u>	 <u>\$ -</u>	 <u>\$ 8,155,564</u>

See accompanying Notes to Financial Statements.

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Northern United Charter Schools (the School) is a nonprofit benefit corporation under the laws of the state of California. The mission of the School, in partnership with parents and community, is to engage all students in a comprehensive education, preparing them to be confident, competent, and proactive citizens in a diverse society. The School is funded principally through the state of California public education monies received through the California Department of Education. The School consists of two charter schools operating as of June 30, 2024, as follows:

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

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

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

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2024. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

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

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

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

Contributions

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

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the School has conditional grants of \$226,123 of which \$226,123 is recognized as deferred revenue in the statement of financial position.

Property Taxes

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

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

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

Leases

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

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

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

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

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

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 13, 2024, the date these financial statements were available to be issued.

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2024:

Cash and Cash Equivalents	\$ 3,952,056
Accounts Receivable	552,196
Financial Assets Available for General Expenditure	<u>\$ 4,504,252</u>

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

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash with the Humboldt County Office of Education and the Siskiyou County Office of Education (the Counties). The Counties pool these funds with those of other organizations in their respective counties and invest the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool. The Counties are authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the Counties are either secured by federal depository insurance or collateralized. The fair value of the School's deposits in these pool as of June 30, 2024, as provided by the pool sponsors was approximately \$3,952,056.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was \$63,921 for the year ended June 30, 2024.

The components of property, plant, and equipment as of June 30, 2024 are as follows:

	Northern United - Humboldt Charter School	Northern United - Siskiyou Charter School	Total
Leasehold Improvements	\$ 119,270	\$ 77,215	\$ 196,485
Equipment, Furniture, and Fixtures	-	155,609	155,609
Total	<u>119,270</u>	<u>232,824</u>	<u>352,094</u>
Less: Accumulated Amortization	<u>(116,853)</u>	<u>(184,724)</u>	<u>(301,577)</u>
Total Property, Plant, and Equipment	<u>\$ 2,417</u>	<u>\$ 48,100</u>	<u>\$ 50,517</u>

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

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

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2023 total STRS plan net assets are \$316.9 billion, the total actuarial present value of accumulated plan benefits is \$455 billion, contributions from all employers totaled \$7.738 billion, and the plan is 75.9% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2022	\$ 319,124	100%
2023	\$ 453,031	100%
2024	\$ 466,205	100%

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

On Behalf Payments

The state of California makes contributions to CalSTRS on behalf of the School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$221,967 which were recorded as revenues and expenditures in the financial statements.

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2023, the School Employer Pool total plan assets are \$84.3 billion, the present value of accumulated plan benefits is \$120.5 billion, contributions from all employers totaled \$4.457 billion, and the plan is 70% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2024 was 26.68%. The contribution requirements of the plan members are established and may be amended by state statute.

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

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2022	\$ 188,516	100%
2023	\$ 246,421	100%
2024	\$ 311,738	100%

NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 LEASES – ASC 842

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

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2024:

Lease Costs:

Finance Lease Costs:	
Amortization of Right-of-Use Assets	\$ 7,141
Interest on Lease Liabilities	812
Operating Lease Costs	<u>383,914</u>
Total Lease Costs	<u><u>\$ 391,867</u></u>

Other Information:

Cash Paid for Amounts Included in the Measurement of Lease Liabilities:	
Operating Cash Flows from Financing Leases	\$ 812
Operating Cash Flows from Operating Leases	\$ 385,838
Financing Cash Flows from Financing Leases	\$ 6,891
Right-of-Use Assets Obtained in Exchange for New Financing Lease Liabilities	\$ -
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities	\$ 484,590
Weighted-Average Remaining Lease Term - Financing Leases	3.3 Years
Weighted-Average Remaining Lease Term - Operating Leases	1.5 Years
Weighted-Average Discount Rate - Financing	2.88%
Weighted-Average Discount Rate - Operating	4.64%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024 is as follows:

<u>Year Ending June 30,</u>	<u>Financing Leases</u>	<u>Operating Leases</u>
2025	\$ 7,703	\$ 397,735
2026	7,703	142,793
2027	7,703	-
2028	2,568	-
2029	-	-
Thereafter	-	-
Total Lease Payments	<u>25,677</u>	<u>540,528</u>
Less: Imputed Interest	<u>(1,221)</u>	<u>(18,710)</u>
Present Value of Lease Liabilities	<u><u>\$ 24,456</u></u>	<u><u>\$ 521,818</u></u>

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 CONTINGENCIES, RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

**NORTHERN UNITED CHARTER SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024**

	Required Instructional Days	Traditional Calendar Days	Status
Northern United - Humboldt Charter School			
Grade K	175	180	In compliance
Grade 1	175	180	In compliance
Grade 2	175	180	In compliance
Grade 3	175	180	In compliance
Grade 4	175	180	In compliance
Grade 5	175	180	In compliance
Grade 6	175	180	In compliance
Grade 7	175	180	In compliance
Grade 8	175	180	In compliance
Grade 9	175	180	In compliance
Grade 10	175	180	In compliance
Grade 11	175	180	In compliance
Grade 12	175	180	In compliance
Northern United - Siskiyou Charter School			
Grade K	175	180	In compliance
Grade 1	175	180	In compliance
Grade 2	175	180	In compliance
Grade 3	175	180	In compliance
Grade 4	175	180	In compliance
Grade 5	175	180	In compliance
Grade 6	175	180	In compliance
Grade 7	175	180	In compliance
Grade 8	175	180	In compliance
Grade 9	175	180	In compliance
Grade 10	175	180	In compliance
Grade 11	175	180	In compliance
Grade 12	175	180	In compliance

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

**NORTHERN UNITED CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2024**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Northern United - Humboldt Charter School				
Grades TK/K-3	-	107.13	-	105.78
Grades 4-6	-	58.35	-	58.37
Grades 7-8	-	39.09	-	39.20
Grades 9-12	-	104.06	-	105.83
Subtotal	-	308.63	-	309.18
 Northern United - Siskiyou Charter School				
Grades TK/K-3	-	23.86	-	22.73
Grades 4-6	-	15.45	-	15.55
Grades 7-8	-	15.41	-	17.62
Grades 9-12	-	61.69	-	62.14
Subtotal	-	116.41	-	118.04
 ADA Totals	-	425.04	-	427.22

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

**NORTHERN UNITED CHARTER SCHOOLS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

	Northern United - Humboldt <u>Charter School</u>	Northern United - Siskiyou <u>Charter School</u>
June 30, 2024 Annual Financial Report Fund Balances (Net Assets)	\$ 2,524,004	\$ 1,476,456
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance (Net Assets):		
Cash and Cash Equivalents		
Operating Right-of-Use (ROU) Assets	(23,805)	65,433
Financing Right-of-Use (ROU) Assets	23,805	-
Deferred Revenue	(93,429)	(35,001)
Operating Lease Liability	24,456	(63,822)
Financing Lease Liability	(24,456)	-
Net Adjustments and Reclassifications	<u>(93,429)</u>	<u>(33,390)</u>
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 2,430,575</u>	<u>\$ 1,443,066</u>

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

**NORTHERN UNITED CHARTER SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2024**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether School complied with the provisions of the Education Code. The School operated non-classroom-based charter schools.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

OTHER INFORMATION

**NORTHERN UNITED CHARTER SCHOOLS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2024**

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

The charter school numbers are as follows:

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

The Board of Directors and the Administrators as of the year ended June 30, 2024 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires</u>	<u>Term Length</u>
Rosemary Kunkler	President	December 2024	3 Years
Briana Oesterle	Vice President	December 2026	3 Years
Jere Cox	Member	December 2024	3 Years
Melissa Johnson	Member	December 2024	3 Years
Brian Payton	Member	December 2026	3 Years

ADMINISTRATORS

Shari Lovett	Executive Director
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Northern United Charter Schools
Eureka, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northern United Charter Schools (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

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

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

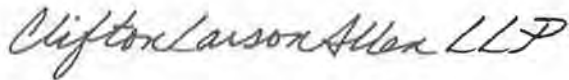
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Glendora, California
December 13, 2024



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

Board of Directors
Northern United Charter Schools
Eureka, California

Report on Compliance

Opinion on State Compliance

We have audited Northern United Charter Schools's (the School) compliance with the types of compliance requirements applicable to the School described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2024. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable ¹
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁴
Expanded Learning Opportunities Program	Not Applicable ⁵
Transitional Kindergarten	Not Applicable ⁶
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable ⁷
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable ⁸
Charter School Facility Grant Program	Not Applicable ⁹

Not Applicable¹: The School did not operate an after or before school program component of this grant.

Not Applicable²: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁴: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁵: The School did not receive Expanded Learning Opportunities Program funds for the audit year.

Not Applicable⁶: The School did not report any transitional kindergarten ADA as generated through classroom-based instruction.

Not Applicable⁷: The School did not report ADA as generated through classroom-based instruction.

Not Applicable⁸: The School did not report any ADA as generated through classroom-based instruction.

Not Applicable⁹: The School did not receive Charter School Facility Grant Program funding for the year audited.

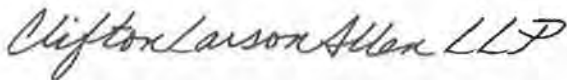
Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 13, 2024

**NORTHERN UNITED CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**NORTHERN UNITED CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Agenda Item 5.
DISCUSSION ITEMS

Subject:

5.1 Onboard New Board Member

Action Requested:

Discussion

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

Per the NUCS Board Member Handbook, the board meeting following the swearing in of a new Board Member will include onboarding.

Onboarding Protocols:

- ❖ At the first NUCS Board meeting after being sworn in, the new Board Member will be onboarded.
- ❖ The onboarding process will be led by the Board Chairperson, or designee, and consist of:
 - An introduction, including names and titles, of all NUCS Directors and Officers
 - A review of the NUCS Board Handbook, including all protocols, calendar of meeting dates, contact list for all Board Members, location of board policies, an explanation of Board and corporate officer roles, mileage reimbursement procedure and NUCS Background
 - Receiving a Robert's Rules of Order book
 - A photo being taken for the NUCS school badge
 - An introduction to their new NUCS email address
 - Completion of the Form 700 Conflict of Interest Form (if member is appointed after April 1)
- ❖ The School Director will create a NUCS School Badge and a name plate for the new Board Member

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 6.
REPORTS

Subject:

6.1 Enrollment and Attendance Report

Action Requested:

None

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

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

Enrollment as of 12/13/2024 (LP4):
NU-Humboldt Charter School - 328
NU-Siskiyou Charter School - 132

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

Enrollment as of 12/15/2023 (LP 4):
NU-Humboldt Charter School - 314
NU-Siskiyou Charter School - 123

Attendance as of 12/15/2023 (LP 4):
NU-Humboldt Charter School - 96.79%
NU-Siskiyou Charter School - 92.88%

Fiscal Implications:

To be determined

Contact Person/s: Shari Lovett, Lynda Speck

**NORTHERN UNITED CHARTER SCHOOLS
ATTENDANCE AND ADA SUMMARY REPORT BY LEARNING PERIODS**

NORTHERN UNITED-HUMBOLDT CHARTER SCHOOL				NORTHERN UNITED-SISKIYOU CHARTER SCHOOL			
Date Range	End Enroll	ADA Enroll	% ADA	Date Range	End Enroll	ADA Enroll	% ADA
8/26-9/20	323	316.74	97.93%	8/26-9/20	131	125.26	98.38%
9/23-10/18	325	318.2	97.50%	9/23-10/18	135	130.6	96.78%
10/21-11/15	331	320.53	97.16%	10/21-11/15	135	133.11	97.68%
11/18-12/13	328	322.93	97.21%	11/18-12/13	132	129.93	96.92%
12/16-1/24				12/16-1/24			
1/27-2/21				1/27-2/21			
2/24-3/21				2/24-3/21			
3/24-4/18				3/24-4/18			
4/21-5/16				4/21-5/16			
5/19-6/12				5/19-6/12			
Year Overall				Year Overall			

Agenda Item 6.
REPORTS

Subject:

6.2 Financial Reports

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 December

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
Revenue Detail					
LCFF Revenue Sources					
8011	REVENUE LIMIT ST AID-CURR YR	2,818,581.00			2,818,581.00
8012	REVENUE LIMIT-EPA	46,318.00			46,318.00
8096	TRANSFERS>CHARTERS IN LIEU TAX	3,981.00-		957.00	4,938.00-
	Total LCFF Revenue Sources	2,860,918.00	.00	957.00	2,859,961.00
Federal Revenue					
8181	SP ED-ENTITLEMENT PER UDC	65,040.00			65,040.00
8221	NATIONAL LUNCH PROGRAM	72,597.00		12,333.62	60,263.38
8290	ALL OTHER FEDERAL REVENUES	100,597.00			100,597.00
	Total Federal Revenue	238,234.00	.00	12,333.62	225,900.38
Other State Revenues					
8520	CHILD NUTRITION	31,758.31			31,758.31
8550	MANDATED COST REIMBURSEMENTS	8,190.00			8,190.00
8560	STATE LOTTERY REVENUE	78,429.66			78,429.66
8590	ALL OTHER STATE REVENUES	823,528.00			823,528.00
8595	ALL OTHER STATE REV-PRIOR YR	0.30			.30
	Total Other State Revenues	941,906.27	.00	.00	941,906.27
Other Local Revenue					
8660	INTEREST	4,164.00			4,164.00
8677	INTERAGENCY SVCS BETWEEN LEA	28,374.00			28,374.00
8699	ALL OTHER LOCAL REVENUES	404,222.02		40.00	404,182.02
8792	TRANS OF APPORTION FROM COE	101,676.00			101,676.00
	Total Other Local Revenue	538,436.02	.00	40.00	538,396.02
	Total Revenues	4,579,494.29	.00	13,330.62	4,566,163.67

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail						
Certificated Salaries						
1100	TEACHERS SALARIES - REGULAR	844,629.80		726,368.40	121,936.40	3,675.00-
1104	SPECIAL ED TEACHER	233,451.15		200,101.02	33,350.17	.04-
1132	COACHES AND SPECIAL ADVISORS	3,000.00				3,000.00
1133	SPECIAL PROJECTS TEACHER	17,719.15		15,188.22	2,531.37	.44-
1140	TEACHER SALARY - SUBSTITUTES	9,920.00			980.00	8,940.00
1150	TEACHER SALARY - OTHER PAY	32,411.50			1,059.50	31,352.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 6, Ending Period = 6, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 December

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Certificated Salaries (continued)						
1200	CERT PUPIL SUPPORT SAL - REG	81,108.34		69,521.52	11,586.92	.10-
1207	PHYSICAL, MENTAL HLTH PRSNL	106,000.00				106,000.00
1300	CERT SUPRVRSRS' & ADMIN'S SAL	76,434.15		65,515.02	10,919.17	.04-
1307	SUPERVISORS SALARIES	24,000.00				24,000.00
1311	COORDINATOR	50,750.00		43,500.00	7,250.00	.00
1900	OTHER CERT SALARY- REGULAR	142,577.31		122,208.90	20,368.15	.26
	Total Certificated Salaries	1,622,001.40	.00	1,242,403.08	209,981.68	169,616.64
Classified Salaries						
2100	CLASS INSTR AIDE SAL-REGULAR	93,576.28		65,902.00	12,267.05	15,407.23
2122	INSTR AIDE SAL HRLY-SPECL ED	21,834.00		18,668.00	1,516.00	1,650.00
2160	COACHES & ADVISORS	6,000.00				6,000.00
2210	FOOD SERVICE PERSONNEL	30,968.00		26,544.00	4,424.00	.00
2214	CUSTODIAN	6,958.68		5,964.10	721.13	273.45
2218	COUNSELING/CAREER TECHNICIAN	43,000.00				43,000.00
2255	COMPUTER LAB TECHNICIAN	41,632.50		35,685.00	5,947.50	.00
2304	BUSINESS MANAGER	62,562.50		53,625.00	8,937.50	.00
2307	COORDINATOR	48,145.25		41,267.07	6,877.84	.34
2308	DIRECTOR	42,554.15		36,475.02	6,079.17	.04-
2309	ADMINISTRATIVE ASSISTANT	23,520.00		20,160.00	3,360.00	.00
2402	ACCOUNT TECHNICIAN	46,354.85		39,448.58	6,807.83	98.44
2403	CLERICAL TECHNICIAN	13,773.37		12,649.46	1,945.75	821.84-
2405	ATTENDANCE TECHNICIAN	28,408.30		24,350.04	4,058.34	.08-
2406	SECRETARY	21,120.00		19,888.00	3,872.00	2,640.00-
2900	OTHER CLASS SALARIES-REGULAR	87,353.40		35,763.02	8,320.95	43,269.43
2950	OTHER CLASS SALARIES-OTH PAY	900.00				900.00
	Total Classified Salaries	618,661.28	.00	436,389.29	75,135.06	107,136.93
Employee Benefits						
3101	STRS - CERTIFICATED	461,287.69		223,048.80	37,498.36	200,740.53
3102	STRS - CLASSIFIED	9,789.97		1,503.55	286.50	7,999.92
3201	PERS - CERTIFICATED	56,476.41		18,266.88	3,044.48	35,165.05
3202	PERS - CLASSIFIED	156,305.82		108,767.97	18,314.92	29,222.93
3311	SOCIAL SECURITY-CERTIFICATED	13,302.92		4,610.94	829.25	7,862.73
3312	SOCIAL SECURITY-CLASSIFIED	37,689.34		26,403.15	4,537.89	6,748.30
3331	MEDICARE-CERTIFICATED	23,493.16		17,990.46	3,040.67	2,462.03
3332	MEDICARE-CLASSIFIED	8,934.67		6,289.04	1,083.02	1,562.61

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62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 December

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Employee Benefits (continued)						
3411	HEALTH & WELFARE BENEFITS-CRT	433,467.97		355,591.53	59,236.52	18,639.92
3412	HEALTH & WELFARE BENEFITS-CLS	149,320.51		108,327.87	18,083.38	22,909.26
3501	ST UNEMPLOYMENT INS-CERTIF	812.09		620.64	104.89	86.56
3502	ST UNEMPLOYMENT INS-CLASSIFD	311.37		216.85	37.36	57.16
3601	WORKER'S COMP-CERTIFICATED	11,826.61		9,057.24	1,530.82	1,238.55
3602	WORKER'S COMP-CLASSIFIED	4,499.70		3,166.12	545.25	788.33
	Total Employee Benefits	1,367,518.23	.00	883,861.04	148,173.31	335,483.88
Books and Supplies						
4110	TEXTBOOKS	11,009.58		554.21-	947.86	10,615.93
4310	MATERIALS & SUPPLIES	196,029.31		10,995.21	4,069.55	180,964.55
4312	SUBSCRIPTIONS/PERIODICALS	2,690.00				2,690.00
4314	TESTS	564.00				564.00
4351	OFFICE SUPPLIES	1,757.88			76.50-	1,834.38
4361	VEHICLE SUPPLIES	35.24			258.60	223.36-
4364	GASOLINE	4,110.85		180.00-	1,211.28	3,079.57
4374	CUSTODIAL SUPPLIES	1,139.07		106.67-	116.20-	1,361.94
4377	GROUNDS SUPPLIES	1,954.00				1,954.00
4381	BUILDING MAINTENANCE SUPPLS	1,602.26				1,602.26
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	2,965.82				2,965.82
4396	FOOD SERVICE SUPPLIES	401.26				401.26
4400	EQUIPMENT	118,588.86				118,588.86
4445	COMPUTERS	1,000.00				1,000.00
4453	OTHER TECHNOLOGY	500.00				500.00
4710	FOOD	2,173.43		5.84-		2,179.27
	Total Books and Supplies	346,975.56	.00	10,148.49	6,294.59	330,532.48
Services and Other Operating Expenditures						
5201	EMPLOYEE MILEAGE	15,831.11			162.81	15,668.30
5210	TRAVEL & CONFERENCES	59,557.35				59,557.35
5261	BUS TICKETS FOR STUDENTS	1,000.00				1,000.00
5300	DUES & MEMBERSHIPS	8,558.18				8,558.18
5450	OTHER INSURANCE	269.08		212.72-	212.72	269.08
5510	HEATING FUEL	27.11				27.11

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62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 December

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Services and Other Operating Expenditures (continued)						
5512	PROPANE	566.00				566.00
5520	ELECTRICITY SERVICES	4,531.00		2,082.02-	2,082.02	4,531.00
5530	WATER SERVICES	2,170.61		668.78-	668.78	2,170.61
5560	WASTE DISPOSAL	1,918.58		1,229.15-	1,229.15	1,918.58
5565	HAZARDOUS WASTE DISPOSAL	160.00				160.00
5610	RENTALS AND LEASES	0.40-		85.70-	85.70	.40-
5612	RENTALS AND LEASES-BUILDINGS	36,491.68		16,273.55-	21,973.55	30,791.68
5623	RENTALS AND LEASES-EQUIPMENT	10,152.12		1,277.31-	1,277.31	10,152.12
5628	RENTALS AND LEASES-OTHER	227.00				227.00
5633	REPAIRS-VEHICLES	336.76				336.76
5637	MAINTENANCE AGREEMENTS	4,519.18		1,090.64-	1,090.64	4,519.18
5640	LEASE INTEREST EXPENSE	1,728.00				1,728.00
5800	CONTRACTED SERVICES	184,375.58		11,729.33-	25,204.82	170,900.09
5801	STUDENT TRAVEL/FIELDTRIPS	395.17				395.17
5805	PRINTING SERV-OUTSIDE VENDOR	282.20-				282.20-
5812	LIBRARY CONTRACT	600.00				600.00
5819	OTHER INTER-LEA CONTRACTS	106,845.00				106,845.00
5822	AUDIT FEES	66,910.95			11,585.70	55,325.25
5823	LEGAL FEES	1,055.00				1,055.00
5831	ADVERTISEMENT	623.00				623.00
5845	INFORMTN NETWORK SERV CONTR	11,361.00				11,361.00
5861	FINGERPRINTING	1,479.00			81.00	1,398.00
5868	OTHER EMPLOYMENT COSTS	2.00				2.00
5881	OTHER CHARGES/FEES	1,791.00				1,791.00
5884	LICENSE, PERMIT, USE FEE, TX	530.00				530.00
5885	STUDENT AWARDS	100.00				100.00
5888	OTHER OPERATING EXPENSE	26,175.00				26,175.00
5909	TELEPHONE/COMMUNICATIONS	729.35				729.35
5922	TELEPHONE LINES - TECHNOLOGY	7,351.00				7,351.00
5950	POSTAGE	586.31			8.77	577.54
Total Services and Other Operating Expenditures		558,670.52	.00	34,649.20-	65,662.97	527,656.75
6600 - 6999						
6900	DEPRECIATION EXPENSE	23,854.00				23,854.00
6910	AMORTIZATION EXP —LEASE ASSETS	6,546.00				6,546.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 75, Starting Period = 6, Ending Period = 6, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

62 - CHARTER SCHOOLS ENTERPRISE FND		Fiscal Year 2024/25 December				
Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
	Total 6600 - 6999	30,400.00	.00	.00	.00	30,400.00
Tuition						
7142	OTH TUITN, EXCESS CSTS> COE	3,204.00				3,204.00
	Total Tuition	3,204.00	.00	.00	.00	3,204.00
	Total Expenditures	4,547,430.99	.00	2,538,152.70	505,247.61	1,504,030.68
Excess Revenues (Expenditures)					(491,916.99)	

	Account classifications selected						Field ranges selected			
	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	FI	RANGE
1.	-	-	-	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-	-	-

Primary sort/rollup levels: FD
 Income summary level: 4
 Expense summary level: 4
 Data source: GLSTEX Standard Extract
 Report template: /var/opt/qss/data/CTFAR300: 07/07/2020 17:07:13
 Budget type: W Working
 Include budget transfers: U
 GL Transactions: B Approved and Unapproved
 Exclude Pre-encumbrances: N
 Use Reference Values: N
 Restricted Fld Nbr: 02 RESOURCE
 Separation Option: No Separation of Restricted and UnRestricted
 Extraction Type: Restricted and UnRestricted
 Report prepared: 01/02/2025 11:35:26

FUND :01 GENERAL FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance used
Beginning balance					
9110 CASH IN COUNTY TREASURY	0.00	5,121.54	19,659.54	0.00	19,659.54
9556 MISC DISTRICT VOL-DEDS	0.00	5,121.54-	5,121.54-	0.00	5,121.54-
TOTAL Beginning balance	0.00	0.00	14,538.00	0.00	14,538.00
Current year revenue					
8290 ALL OTHER FEDERAL REVENUES	0.00	0.00	14,538.00	0.00	14,538.00- N/A
TOTAL Current year revenue	0.00	0.00	14,538.00	0.00	14,538.00-
**Fund balance	0.00	0.00	14,538.00		**

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,453,406.56	47,135.29	145,910.27	0.00	1,599,316.83	
9209 A/R SET-UP ODD YEARS	185,285.54	0.00	13,577.02-	0.00	171,708.52	
9210 A/R POST	34,817.71	0.00	85,028.08-	0.00	50,210.37-	
9420 LAND IMPROVEMENTS	77,215.00	0.00	0.00	0.00	77,215.00	
9425 ACC. DEP.-LAND IMPROVEMENTS	184,724.30-	0.00	0.00	0.00	184,724.30-	
9440 EQUIPMENT	155,609.00	0.00	0.00	0.00	155,609.00	
9460 LEASE ASSETS	158,186.00	0.00	0.00	0.00	158,186.00	
9465 ACCUMULATE AMORTIZE LEASE ASST	77,968.00-	0.00	0.00	0.00	77,968.00-	
9509 ACCOUNTS PAYABLE SET UP-ODD YR	186,644.79-	0.00	0.00	0.00	186,644.79-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	14,711.90-	0.00	201,280.24	0.00	186,568.34	
9511 STRS PASS THROUGH	1,434.50	0.00	0.00	0.00	1,434.50	
9512 PERS PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9513 OASDHI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9514 H & W PASS THROUGH	331.00	1,890.32-	4,434.71-	0.00	4,103.71-	
9515 SUI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9516 W/COMP PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9518 MEDICARE PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9556 MISC DISTRICT VOL-DEDS	3,370.26-	0.00	5,121.54	0.00	1,751.28	
9650 DEFERRED REVENUE	39,493.93-	0.00	38,291.48	0.00	1,202.45-	
9660 SUBSCRIPTION LIABILITIES	82,918.00-	0.00	0.00	0.00	82,918.00-	
TOTAL Beginning balance	1,476,454.13	45,244.97	287,563.72	0.00	1,764,017.85	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,873,772.00	155,615.00	791,337.25	0.00	1,082,434.75	42.2
8012 EPA REVENUE	25,650.00	5,820.00	11,641.00	0.00	14,009.00	45.4
8096 TRANSFERS TO CHART. IN LIEU TX	0.00	0.00	127,260.00	0.00	127,260.00-	N/A
8182 SPEC ED-DISCRETIONARY GRANTS	1,488.00	0.00	0.00	0.00	1,488.00	0.0
8290 ALL OTHER FEDERAL REVENUES	61,931.00	31,419.59	50,403.59	0.00	11,527.41	81.4
8550 MANDATED COST REIMBURSEMENTS	3,994.00	0.00	4,538.00	0.00	544.00-	113.6
8560 STATE LOTTERY REVENUE	28,857.00	0.00	32,950.88	0.00	4,093.88-	114.2
8590 ALL OTHER STATE REVENUES	777,169.00	310.20	46,380.43	13,464.81	717,323.76	7.7
8660 INTEREST	5,000.00	0.00	12,419.33	0.00	7,419.33-	248.4
8699 ALL OTHER LOCAL REVENUES	10,000.00	3,820.00	13,765.31	0.00	3,765.31-	137.7
8792 TP OF APPORT FROM COE	29,756.00	0.00	0.00	0.00	29,756.00	0.0
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	2,817,617.00	196,984.79	1,090,695.79	13,464.81	1,713,456.40	
*TOTAL Beginning balance + Revenue	4,294,071.13	1,673,438.92	2,567,149.92			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	467,010.00	40,524.83	173,724.33	260,610.66	32,675.01	93.0
1104 NUCS EDUCATION SPECIALIST	62,000.00	12,400.00	24,800.00	36,600.00	600.00	99.0
1150 NUCS TUTOR	13,676.00	1,200.00	8,645.00	0.00	5,031.00	63.2
1200 CERT PUPIL SUPPORT SALARY	76,500.00	6,375.00	25,500.00	50,333.36	666.64	99.1
1300 CERTIFICATED SUPERV & ADM SAL	75,388.00	5,995.83	37,287.48	35,200.02	2,900.50	96.2
2100 INSTRUCTIONAL AIDE SALARIES	25,656.00	0.00	0.00	0.00	25,656.00	0.0
2200 CLASSIFIED SUPPORT SALARIES	8,541.00	711.75	5,837.38	4,270.50	1,566.88-	118.3
2400 CLERICAL/TECHNICAL/OFFICE SAL	117,510.00	9,220.25	55,811.22	55,071.48	6,627.30	94.4

FUND :62 CHARTER SCH. ENTERPRISE FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used
2900 OTHER CLASSIFIED SALARIES	35,235.50	1,922.00	14,575.50	11,232.00	9,428.00	73.2
3101 STRS CERTIFICATED	156,151.38	11,416.22	44,754.46	59,485.81	51,911.11	66.8
3201 PERS CERTIFICATED	26,510.00	2,650.90	10,603.60	15,905.40	1.00	100.0
3202 PERS CLASSIFIED	46,305.42	2,902.77	17,114.51	17,268.47	11,922.44	74.3
3301 SOCIAL SECURITY CERTIFICATED	6,315.00	604.19	2,666.00	3,645.60	3.40	99.9
3302 SOCIAL SECURITY CLASSIFIED	11,590.44	702.61	4,666.09	4,216.01	2,708.34	76.6
3311 MEDICARE - CERTIFICATED	10,071.00	957.97	3,889.48	5,549.82	631.70	93.7
3312 MEDICARE - CLASSIFIED	2,710.04	170.53	1,099.78	1,023.31	586.95	78.3
3401 HEALTH & WELFARE CERTIFICATED	160,577.95	16,106.40	65,326.86	96,638.40	1,387.31	100.9
3402 HEALTH & WELFARE CLASSIFIED	43,164.00	3,499.00	20,991.00	20,994.00	1,179.00	97.3
3501 UNEMPLOYMENT - CERTIFICATED	348.02	33.03	134.11	190.04	23.87	93.1
3502 UNEMPLOYMENT - CLASSIFIED	93.60	5.88	37.91	35.01	20.68	77.9
3601 WORKERS COMP - CERTIFICATED	5,070.34	449.25	1,824.02	2,599.74	646.58	87.2
3602 WORKERS COMP - CLASSIFIED	1,366.65	79.97	515.78	479.27	371.60	72.8
4100 APPRVD TEXTBKS/CORE CURRICULA	24,000.00	1,341.30	12,608.03	326.94	11,065.03	53.9
4200 BOOKS AND REFERENCE MATERIALS	3,705.00	0.00	0.00	0.00	3,705.00	0.0
4300 SUPPLIES	111,289.00	1,334.40	21,564.96	5,148.31	84,575.73	24.0
4310 NORTH UNITED SUPPLIES	0.00	0.00	0.00	0.00	0.00	N/A
4350 OFFICE SUPPLIES	0.00	0.00	144.66	0.00	144.66	N/A
4400 NON-CAPITALIZED EQUIP.	93,499.00	0.00	78,498.57	0.00	15,000.43	84.0
5200 TRAVEL & CONFERENCE	36,252.00	502.52	3,188.71	2,912.87	30,150.42	16.8
5300 DUES & MEMBERSHIPS	18,304.00	0.00	0.00	0.00	18,304.00	0.0
5400 INSURANCE	45,000.00	0.00	0.00	45,335.00	335.00	100.7
5500 OPERATION & HOUSEKEEPING SERV	10,000.00	466.30	966.50	9,875.46	841.96	108.4
5520 ELECTRICITY	20,000.00	437.98	4,032.11	15,392.89	575.00	97.1
5530 WATER&/OR SEWAGE	4,000.00	101.23	394.93	3,490.07	115.00	97.1
5550 DISPOSAL/GARBAGE REMOVAL	1,800.00	70.75	311.75	1,079.09	409.16	77.3
5600 RENTALS, LEASES & REPAIRS,N.C.	14,100.00	810.99	5,488.17	13,175.15	4,563.32	132.4
5612 NORTH UNITED RENT/LEASE BLDG	150,528.00	12,544.00	87,808.00	74,579.00	11,859.00	107.9
5710 TRANSFERS OF DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
5800 PROFES'L/CONSULTG SVCS/OP EXP	439,089.00	16,149.23	88,613.00	289,697.97	80,778.03	81.6
5801 LEGAL FEES	2,000.00	0.00	0.00	0.00	2,000.00	0.0
5830 AUDIT FEES	25,000.00	0.00	0.00	0.00	25,000.00	0.0
5864 CO-OP / SCOE	4,700.00	0.00	0.00	3,350.00	2,350.00	50.0
5881 NORTH UNITED OTHER CHGS/FEES	10,000.00	0.00	270.00	0.00	9,730.00	2.7
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	52.74	886.58	5,673.08	713.50	87.0
5930 COMMUNICATION - POSTAGE/METER	1,675.00	0.00	324.75	737.70	612.55	63.4
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	12,185.00	0.00	0.00	0.00	12,185.00	0.0
7310 TRANSFERS OF INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Expense	2,427,484.34	151,739.82	803,132.07	1,151,122.43	473,229.84	
Ending balance						
9790 FUND BAL-UNDESIG/UNAPPROP	119,030.85	0.00	0.00	0.00	119,030.85	
9791 FUND BAL-BEGINNING BALANCE	1,476,454.13	0.00	0.00	0.00	1,476,454.13	
TOTAL Ending balance	1,595,484.98	0.00	0.00	0.00	1,595,484.98	
**Fund balance	1,866,586.79	1,521,699.10	1,764,017.85			**

FUND :77 SCHOOL / PAYROLL CLEARING 995

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance \$used
Beginning balance					
9110 CASH IN COUNTY TREASURY	140,165.52-	0.00	0.00	0.00	140,165.52-
9620 DUE TO OTHER AGENCIES	140,165.52	0.00	0.00	0.00	140,165.52
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00
**Fund balance	0.00	0.00	0.00		**

FUND :87 AP CLEARING (994)

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance used
Beginning balance					
9110 CASH IN COUNTY TREASURY	153,203.09-	0.00	0.00	0.00	153,203.09-
9620 DUE TO OTHER AGENCIES	153,203.09	0.00	0.00	0.00	153,203.09
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00
*TOTAL Beginning balance + Revenue	0.00	0.00	0.00		*
**Fund balance	0.00	0.00	0.00		**

Agenda Item 6.
REPORTS

Subject:

6.3 Director's Report

Action Requested:
Information

Previous Staff/Board Action, Background Information and/or Statement of Need:
Each month the Director may give a report on the state of the schools.

Fiscal Implications:
None

Contact Person/s: Shari Lovett

Agenda Item 6.
REPORTS

Subject:

6.4 Northern United - Humboldt Charter School Report

Action Requested:
Information

Previous Staff/Board Action, Background Information and/or Statement of Need:
Each month staff will give an update on NU-HCS events and programs. Please see attached.

Fiscal Implications:
None

Contact Person/s: Shari Lovett, Rebekah Davis



Humboldt Regional Director Board Report 1-10-25

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

NU- Humboldt Charter School's



When: Wednesday, January 15, 2025
Where: CLC- 2020 Campton Rd. Eureka
Time: 4-5th Bee @ 1:15pm
7-8th Bee @ approximately 2pm
All staff, students, and families are invited.

The winners will advance to the Regional Spelling Bees.
Questions: email Rebekah Davis

A.

- B. Lisa Ambrosini at Willow Creek Learning Center was awarded a scholarship to attend the Computer Science California STEAM Symposium in San Diego in February.

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. Our High School Volleyball Team ended strong with a 4:1 record. The one loss was actually a forfeit due to some players not attending the first game. Great job, Team and Coach Sarah! Sarah threw them a pizza party to wrap up the season.



- B. CLC's Student Leaders worked hard to collect shelf stable food items for the food drive. CLC won the Battle of the Centers with the most food items donated.



- C. Cheer Team Practice has started! This was a grassroots effort by our students. They petitioned our ADs for a Cheer Team, and here we are!



- D. Middle and High School Basketball Teams have started practicing for their upcoming season!



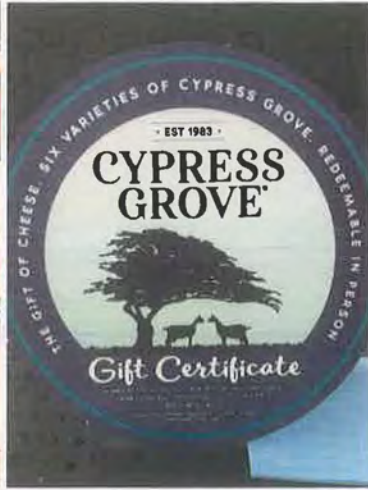
- E. CLC celebrated the week before Winter Break with dress up days. They also caroled at the local care homes. They ended the week with a make-n-take craft event for the elementary students and a fast round of Bunco with the middle school students. The staff went to lunch and did their Secret Santa Exchange.



- F. ELC staff had a party at Vista Del Mar before Winter Break. Many of the CRC business office staff attended too.
- G. Our whole staff Holiday Party was a great time of silliness with our famous white elephant game.

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

- A. Community School Coordinator Althea Jones gathered several community donations for our Holiday Food Baskets. Althea reports: "We received donations from Coast Central credit union-New and new, used blankets, coats, and winter clothing. We received a gift certificate from Cypress Grove. The Rotary Club of Eureka donated 20 turkeys from Costco. -We also received a mini-grant from them for 500\$ for new library books. Costco Eureka also donated a 100\$ gift certificate for xmas boxes."



B. ELC's Student Leaders joined the Pac Out Green Team and cleaned up along the waterfront.



C. Our first Drone Club was a huge success. The students really enjoyed it.



D. Our FFA Students attended the Humboldt County FFA Bowling Event.



E. ELC's Student Leadership organized a float for the Truckers' Parade



Agenda Item 6.
REPORTS

Subject:

6.5 Northern United - Siskiyou Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

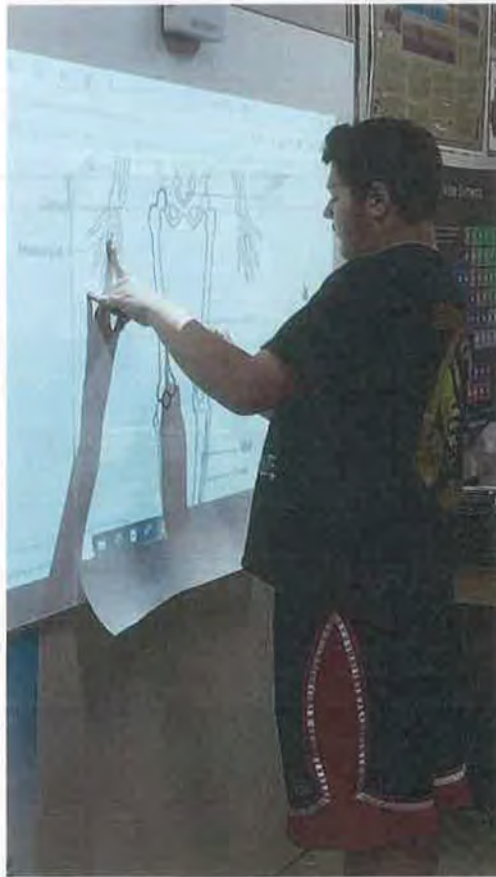
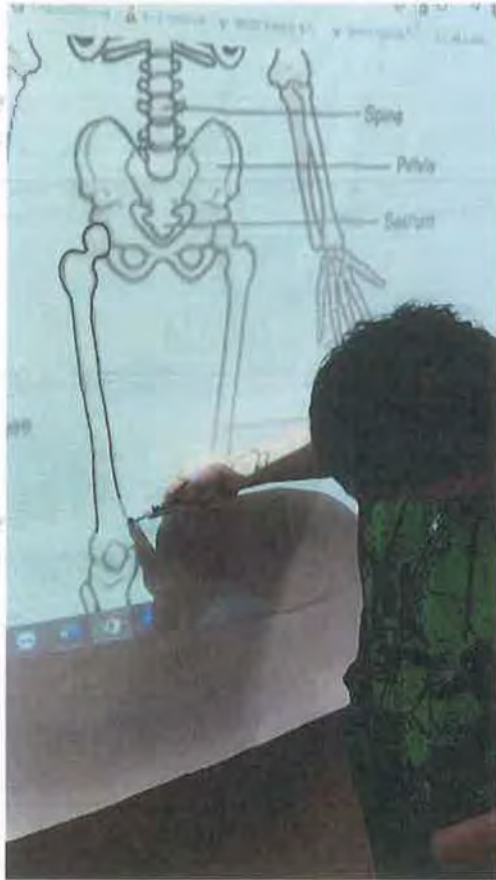
None

Contact Person/s: Shari Lovett, Kirk Miller

NU-SCS Board Report January 2025

Academic Rigor:

YLC Biology students learning about human anatomy, specifically the skeleton.



Shake hands!



Pluto Caves field trip



YLC and MSLC students at Pluto Caves with Christian Birch from Siskiyou County Office of Education.



Social Emotional Learning and Community:



YLC students at Liberty Arts Gallery learning about mask traditions around the world. They also got to try their hand at making one.



Agenda Item 6.
REPORTS

Subject:

6.6 Board Report

Action Requested:
Information

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

Fiscal Implications:
None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 7.
NEXT BOARD MEETING

Subject:

7.1 Possible Agenda Items

Action Requested:
None

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

Fiscal Implications:
None

Contact Person/s:
Shari Lovett, Rosemary Kunkler

Agenda Item 7.
NEXT BOARD MEETING

Subject:

7.2 Next Board Meeting Date: February 12th

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Rosemary Kunkler

Agenda Item 8.

ADJOURN