

NUCS Board Meeting 3/13/2025 4:00pm

Agenda Item 1.

CALL TO ORDER/AGENDA

Subject:

1.1 Pledge of Allegiance

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

Action Requested:

1.1 None

1.2 Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 2.

PRESENTATIONS

Subject:

2.1 Student Presentation - Cutten Learning Center (CLC)

Action Requested:

None

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

The newly formed cheer team and their coach, Ana Juan, will present.

Fiscal Implications:

None

Contact Person/s: Shari Lovett

Agenda Item 3.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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

Fiscal Implications:

Warrants: NU-Humboldt Charter School - \$73,691.87

Payroll: NU-Humboldt Charter School - \$302,506.36

Contact Person/s: Shari Lovett, Kelley Withers

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000267424	02/06/2025	AMAZON CAPITAL SERVICES	62-4310	CEI supplies	64.29	
				Classroom supplies	104.51	
			62-4400	CEI supplies	2,145.31	2,314.11
3000267425	02/06/2025	Anderson, Julia	62-4310	Materials & Supplies		72.91
3000267426	02/06/2025	BICOASTAL MEDIA	62-5831	Advertisement - Jan 2025		700.00
3000267427	02/06/2025	CITY OF ARCATA	62-5520	Water - ALC		92.54
3000267428	02/06/2025	Daena L Velasco Acosta	62-5800	Lawn care - ELC		75.00
3000267429	02/06/2025	HUMBOLDT COUNTY DEPT OF HEALTH & HUMAN SERVICES	62-5884	School Cafeteria - ELC		600.00
3000267430	02/06/2025	Rhoomes, Lyndon	62-5800	Referee fees		120.00
3000267431	02/06/2025	Rodrigues, Joshua	62-4310	Materials & Supplies - Culinary		881.69
3000267432	02/06/2025	Schaefer, Sarah E	62-5210	Travel/Conference - AVID		747.97
3000267433	02/06/2025	SIMMONS, LORENZA	62-5800	Piano - Biesecker Family	480.00	
				Piano - Freitas Family	600.00	
				Piano - S.Lewis	120.00	1,200.00
3000267434	02/06/2025	UBEO West, LLC	62-5637	Printing services - Feb statement		1,090.64
3000267435	02/06/2025	WESTSIDE COMMUNITY IMPROVEMENT	62-5800	CTE Culinary Class		2,200.00
3000267799	02/10/2025	AMAZON CAPITAL SERVICES	62-4310	Choir supplies		53.48
3000267800	02/10/2025	Angel Fargas dba Angel's Creation Guitar School	62-5800	Music Classes - NUHCS		2,385.00
3000267801	02/10/2025	CliftonLarsonAllen LLP	62-5822	Prep 2023 Fed/CA info.		4,200.00
3000267802	02/10/2025	DOMINICK, JENNIFER	62-5800	Piano - L.Coppini (Jan 2025)		140.00
3000267803	02/10/2025	EUREKA RUBBER STAMP	62-4310	Name plate - NUCS	9.91	
			62-5800	Name plate - NUCS	6.13	16.04
3000267804	02/10/2025	Fire Monkey Catering Services	62-5800	School Meal Program - (Jan 2025)		1,525.80
3000267805	02/10/2025	NORTH COAST JOURNAL	62-5831	Advertisement - NUCS		481.00
3000267806	02/10/2025	SHRED AWARE	62-5560	Shred services - CRC/Admin		101.69
3000267807	02/10/2025	STAPLES ADVANTAGE	62-4351	Office supplies - WCLC	510.06	
			62-4374	Office supplies - Admin	79.38	589.44
3000268722	02/20/2025	ADVANCED SECURITY SYSTEMS	62-5800	AES Commercial Fire Alarm 03/01/25 - 05/31/25		226.50
3000268723	02/20/2025	AMAZON CAPITAL SERVICES	62-4310	Art supplies	19.69	
				MHSA supplies	39.52	
				Office supplies	34.46	
				Recess supplies	758.81	852.48
3000268724	02/20/2025	Christine R Yannone	62-5800	Clinical Supervision Sarah P. (Jan 2025)		1,000.00
3000268725	02/20/2025	EDMENTUM	62-5800	Apex Learning Courses		572.20
3000268726	02/20/2025	Erin Voelckers	62-4310	Clay heart project - glazing	20.00	
			62-5800	Clay heart project - glazing	40.00	60.00

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000268727	02/20/2025	FAGEN FRIEDMAN & FULFROST LLP	62-5210	Virtual Spring 2025 Registration		140.00
3000268728	02/20/2025	GREAT AMERICA FINANCIAL SERV	62-5623	Printer rental fee (Feb2025)		816.25
3000268729	02/20/2025	H.C.S.D.	62-5530	Jan 2025 statement - ELC		201.76
3000268730	02/20/2025	Harmon, Christopher S	62-5800	Contracted Service - ORBE	240.00	
			62-5950	Postage	14.60	254.60
3000268731	02/20/2025	HUMBOLDT MOVING & STORAGE INC	62-5610	Feb 2025 statement		77.70
3000268732	02/20/2025	Kerr, Wendy	62-4364	Materials & Supplies		89.10
3000268733	02/20/2025	Lovett, Aiden	62-4310	Materials & Supplies		72.26
3000268734	02/20/2025	P G & E	62-5520	Jan 2025 statement - Admin/CRC	842.14	
				Jan statement	756.36	1,598.50
3000268735	02/20/2025	RAINBOW RESOURCE CENTER	62-4110	Language	25.80	
				Writing	40.22	
			62-4310	Literature	61.52	127.54
3000268736	02/20/2025	RECOLOGY HUMBOLDT COUNTY	62-5560	Jan statement		271.81
3000268737	02/20/2025	Restif Cleaning Service Cooper ative, Inc	62-5800	Jan statement		2,065.00
3000268738	02/20/2025	Rybeck-Davis, Rebekah E	62-5800	Materials & Supplies		1,182.65
3000268739	02/20/2025	STAPLES ADVANTAGE	62-4310	Student supplies	103.92	
			62-4351	Office supplies - WCLC	171.42	275.34
3000268740	02/20/2025	VALLEY PACIFIC PETROLEUM SERV	62-4364	Jan statement		1,054.42
3000268741	02/20/2025	Zuspan, Rebecca M	62-5201	JAN 2025 MILEAGE		79.73
3000268742	02/20/2025	Gomes, Sarah L	62-4310	Materials & Supplies		419.00
3000268933	02/24/2025	AMAZON CAPITAL SERVICES	62-4110	CR books	272.50	
			62-4310	Janitorial supplies	40.60	313.10
3000268934	02/24/2025	AMBROSINI, DENNIS	62-5612	MAR 2025 RENT		2,000.00
3000268935	02/24/2025	BEGINNINGS INC	62-5612	MAR 2025 RENT		1,000.00
3000268936	02/24/2025	Boldway, Denise	62-4310	Floral class supplies		800.00
3000268937	02/24/2025	BRANT ELECTRIC	62-5800	Eureka Learning Center		211.32
3000268938	02/24/2025	CAMPTON PLAZA	62-5612	MAR 2025 RENT		5,625.00
3000268939	02/24/2025	CITI CARDS	62-4310	Jan/Feb statement	184.51	
			62-4361	Jan/Feb statement	113.58	
			62-5210	Jan/Feb statement	435.00	
			62-5800	Jan/Feb statement	219.00	
			62-5881	Jan/Feb statement	12.94	965.03
3000268940	02/24/2025	CUTTEN COMMUNITY CHURCH	62-5520	March utilities - CLC	1,133.36	
			62-5530	March utilities - CLC	566.61	
			62-5560	March utilities - CLC	998.45	2,698.42
3000268941	02/24/2025	CUTTEN COMMUNITY CHURCH	62-5612	MAR 2025 RENT		5,700.00

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Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000268942	02/24/2025	DAGGETT, PETER JAY	62-5612	MAR 2025 RENT		2,200.00
3000268943	02/24/2025	KGK RENTALS LLC	62-5450	MAR 2025 RENT	95.80	
			62-5612	MAR 2025 RENT	5,448.56	5,544.36
3000268944	02/24/2025	NORTH COAST JOURNAL	62-5831	Advertisement - 2/13/2025		481.00
3000268945	02/24/2025	OPTIMUM	62-5922	Feb16-Mar15 statement		120.00
3000268946	02/24/2025	Rosie Bosco	62-5800	Piano - Z.Prescott		65.50
3000269565	02/27/2025	Aaron Souza North Coast Music	62-5800	Guitar - J.Coppini (Feb 2025)		160.00
3000269566	02/27/2025	AMAZON CAPITAL SERVICES	62-4110	Curriculum	37.79	
				Student supplies	59.79	
			62-4310	Curriculum	25.58	
				MHSA supplies	319.72	
				Teacher supplies	59.25	
				Teaching supplies for GATE	53.51	
			62-4374	Janitorial supplies	173.64	
				Janitorial supplies	96.00	825.28
3000269567	02/27/2025	BEGINNINGS INC	62-4310	Dec 2025 Utilities	33.31	
			62-4351	Dec 2025 Utilities	316.22	
			62-4374	Dec 2025 Utilities	384.07	
			62-5512	Dec 2025 Utilities	223.82	
			62-5520	Dec 2025 Utilities	276.24	
			62-5623	Dec 2025 Utilities	1,243.05	
			62-5637	Dec 2025 Utilities	10.26	
			62-5800	Dec 2025 Utilities	2,498.91	
				Jan 2025 Meals	4,095.25	
			62-5909	Dec 2025 Utilities	113.10	
			62-5922	Dec 2025 Utilities	687.00	9,881.23
3000269568	02/27/2025	BLICK ART MATERIALS	62-4310	Art supplies		132.62
3000269569	02/27/2025	DEPARTMENT OF JUSTICE CASHIERING UNIT	62-5861	Jan 2025 fingerprints - NUHCS		113.00
3000269570	02/27/2025	Jones, Althea M	62-4310	Materials & Supplies		106.58
3000269571	02/27/2025	KGK RENTALS LLC	62-5450	Insurance - 4620 Meyers Ave.	2.02	
			62-5612	Insurance - 4620 Meyers Ave.	114.89	116.91
3000269572	02/27/2025	Kristi Clark	62-5800	Jan/Feb statement		200.00
3000269573	02/27/2025	P G & E	62-5520	Jan-Feb 2025 statement - ALC		234.17
3000269574	02/27/2025	REPUBLIC INDEMNITY	62-9542	Feb statement		2,649.20
3000269575	02/27/2025	Rhonda Rankin	62-5800	OT Services - Northern United Charter School		525.00

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Total Number of Checks					67	<u>73,691.87</u>

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	67	73,691.87
	Total Number of Checks	67	73,691.87
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		<u>73,691.87</u>

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

Pay Date 02/28/2025

Fiscal Year 2024/25

Additional filtering applied

EARNINGS by Earnings Code	Income	Adjustments
Regular	302,506.36	
TOTAL	302,506.36	

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	17,372.12		17,372.12	273,872.74
State Withholding	6,448.67		6,448.67	273,872.74
Social Security	6,474.52	6,474.52	12,949.04	104,427.76
Medicare	4,375.86	4,375.86	8,751.72	301,779.97
SUI		150.93	150.93	301,779.97
Workers' Comp		2,202.97	2,202.97	301,779.97
SUBTOTAL	34,671.17	13,204.28	47,875.45	

EARNINGS by Group	Income	Adjustments
Base Pay	291,889.21	
Extra Duty	7,692.15	
Stipends	2,925.00	
TOTAL	302,506.36	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,861.68	7,194.04	9,055.72	26,595.25
PERS / 62	5,539.36	18,729.99	24,269.35	69,241.93
STRS / 60	9,441.78	17,593.91	27,035.69	92,114.50
STRS / 62	10,764.41	20,146.83	30,911.24	105,480.68
Tax Sheltered Annuit	300.00		300.00	
Supplemental Insuran	726.39		726.39	
SUBTOTAL	28,633.62	63,664.77	92,298.39	

EARNINGS	Person Type	Female Employees
Certificated	39	29
Classified	27	22
TOTAL	66	51

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare	2,911.50	79,199.10	82,110.60	
Supplemental Insuran	414.90		414.90	
Summer Savings	16,066.28		16,066.28	96,397.57
SUBTOTAL	19,392.68	79,199.10	98,591.78	
TOTALS	82,697.47	156,068.15	238,765.62	

Vendor Summary for Pay Date 02/28/2025

Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 02/28/2025

Reissued
Cancel Checks
Void ACH

BALANCING DATA

		219,808.89	Net Pay
Gross Earnings	302,506.36	82,697.47	Deductions
District Liability	156,068.15	156,068.15	Contributions
	458,574.51	458,574.51	

NET

Direct Deposits	200,213.20	55
Checks	19,595.69	11
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	219,808.89	66

Kelley Withers 2/21/25

Agenda Item 3.

CONSENT AGENDA

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

Subject:

3.2 Consideration of Approval of Warrants & Payroll for NU-Siskiyou Charter School (0210,0217,0228)

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 - \$40,122.19

Payroll: NU-Siskiyou Charter School - \$73,057.91

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 SPECIAL 0210

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 SPECIAL0210	433.85	
	Batch Total		

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

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

District Superintendent/Administrator: Kelley Withers Date: 2/10/25
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

043 NORTHERN UNITED SISKIYOU
2425 SPECIAL BATCH YREKA MOTOR

J70068

ACCOUNTS PAYABLE PRELIST

APY500 L.00.23 02/10/25 09:02 PAGE 0

Batch status: A All

From batch: 0210

To batch: 0210

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J70068
 2425 SPECIAL BATCH YREKA MOTOR

ACCOUNTS PAYABLE PRELIST APY500 L.00.23 02/10/25 09:02 PAGE 1
 BATCH: 0210 SPECIAL BATCH YREKA MOTORS << Open >>
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

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

000330/00 YREKA MOTORS
 1545 SOUTH MAIN ST.
 YREKA, CA 96097

PO-250172 02/06/2025 F0CS45192

	1	62-0000-0-5800-0000-8100-000-00000	NN	F						433.85	433.85
		PROFES'L/CONSULTG SVCS/OP EXP									
TOTAL PAYMENT AMOUNT										433.85 *	433.85
TOTAL FUND	PAYMENT									433.85 **	433.85
TOTAL BATCH PAYMENT									0.00	433.85 ***	433.85
TOTAL DISTRICT PAYMENT									0.00	433.85 ****	433.85
TOTAL FOR ALL DISTRICTS:									0.00	433.85 ****	433.85

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

433.85

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0217

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 0217	3901.55	
	Batch Total		

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

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

District Superintendent/Administrator: Kelley Withers Date: 2/12/25

Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

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043 NORTHERN UNITED SISKIYOU
2425 ACCOUNTS PAYABLE

J70380

ACCOUNTS PAYABLE PRELIST

APY500 L.00.23 02/12/25 07:44 PAGE 0

Batch status: A All

From batch: 0217

To batch: 0217

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU J70380
 2425 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0217 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.23 02/12/25 07:44 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-250164	01/30/2025	112-4308551-0376213	1	62-0000-0-4100-1110-1000-000-00000	NN	F						135.79	112.98
				APPRVD TEXTBKS/CORE CURRICULA									
PO-250166	01/31/2025	113-4903372-5205848	1	62-6770-0-4300-1110-1000-000-00000	NN	P						188.42	188.42
				SUPPLIES									
PO-250166	01/31/2025	113-7668471-8770620	1	62-6770-0-4300-1110-1000-000-00000	NN	F						51.58	41.32
				SUPPLIES									
PO-250167	01/30/2025	111-5813167-3184226	1	62-0000-0-4300-1110-1000-000-00000	NN	F						82.45	68.61
				SUPPLIES									
PO-250171	02/06/2025	113-7144685-7213857	1	62-0000-0-4300-0000-8100-000-00000	NN	F						211.40	175.89
				SUPPLIES									
				TOTAL PAYMENT AMOUNT								587.22 *	587.22
000152/00	BAY ALARM COMPANY PO BOX 51041 LOS ANGELES, CA 90051-5337	000000000											
PO-250015	02/04/2025	INVOICE# 22008637	1	62-0000-0-5500-0000-8100-000-00000	NN	P						216.27	216.27
				OPERATION & HOUSEKEEPING SERV									
				TOTAL PAYMENT AMOUNT								216.27 *	216.27
000004/00	CAL-ORE COMMUNICATIONS PO BOX 847 DORRIS, CA 96023-0847												
PO-250095	02/03/2025	ACCT.# 0324005379	1	62-0000-0-5922-1110-1000-000-00000	NN	P						17.36	17.36
				COMMUNICATION - TELEPHONE SVCS									
PO-250095	02/03/2025	ACCT.# 0324005379	2	62-0000-0-5922-0000-2700-000-00000	NN	P						5.21	5.21
				COMMUNICATION - TELEPHONE SVCS									
PO-250095	02/03/2025	ACCT.# 0324005379	3	62-0000-0-5922-0000-7200-000-00000	NN	P						2.23	2.23
				COMMUNICATION - TELEPHONE SVCS									
				TOTAL PAYMENT AMOUNT								24.80 *	24.80

043 NORTHERN UNITED SISKIYOU J70380
 2425 ACCOUNTS PAYABLE

ACCOUNTS PAYABLE PRELIST
 BATCH: 0217 ACCOUNTS PAYABLE
 FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.23 02/12/25 07:44 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
000012/00	NORTH STATE PARENT PO BOX 1602 MT, SHASTA, CA 96067							
PO-250168	02/01/2025	74818	1	62-0000-0-5800-0000-2700-000-00000	NN P		275.00	275.00
					PROFES'L/CONSULTG SVCS/OP EXP			
					TOTAL PAYMENT AMOUNT		275.00 *	275.00
000331/00	SIERRA SPRINGS P.O BOX 660579 DALLAS, TX 75266							
PO-250028	02/07/2025	INVOICE# 24395994 020725	1	62-0000-0-4300-0000-8100-000-00000	NN P		41.24	41.24
					SUPPLIES			
					TOTAL PAYMENT AMOUNT		41.24 *	41.24
000342/00	TINYEYE THERAPY SERVICES C/O V68000U P.O BOX 84332 SEATTLE, WA 98124	000000000						
PO-250170	01/31/2025	INVOICE # 25587	1	62-6500-0-5800-5760-1190-000-00000	NN F		1,223.45	1,223.45
					PROFES'L/CONSULTG SVCS/OP EXP			
					TOTAL PAYMENT AMOUNT		1,223.45 *	1,223.45
000311/00	WENDY JAMES DBA SHASTA STUDIOS PO BOX 714 MT SHASTA, CA 96067	571813949						
PO-250040	02/06/2025	BETTINGER/ZWESLOOT AND MANZO	1	62-0000-0-5800-1110-1000-000-00000	NY P		887.50	887.50
					PROFES'L/CONSULTG SVCS/OP EXP			
PO-250147	02/06/2025	ELOISE- DEC., JAN. AND FEB.	1	62-0000-0-5800-1110-1000-000-00000	NY P		206.25	206.25
					PROFES'L/CONSULTG SVCS/OP EXP			
					TOTAL PAYMENT AMOUNT		1,093.75 *	1,093.75
					TOTAL FUND PAYMENT		3,901.55 **	3,901.55
					TOTAL BATCH PAYMENT		3,901.55 ***	3,901.55
					TOTAL DISTRICT PAYMENT		3,901.55 ****	3,901.55
					TOTAL FOR ALL DISTRICTS:		3,901.55 ****	3,901.55

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

3,901.55

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

District # 43 District Name: Northern United Siskiyou Charter School BATCH 0228

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 0228	35786.79	
	Batch Total		

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

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

District Superintendent/Administrator: Kelley Withers Date: 2/24/25
 Board Approval Date: _____ Mail: _____ Hold: _____

For Siskiyou County Office of Education Use Only

Audited By: _____ Audited Date: _____

Batch status: A All

From batch: 0228

To batch: 0228

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: Y

Include Vendor TIN: Y

043 NORTHERN UNITED SISKIYOU
24/25 NUSCS ACCOUNTS PAYABLES

J71636

ACCOUNTS PAYABLE PRELIST
BATCH: 0228 ACCOUNTS PAYABLE
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.23 02/24/25 11:52 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-250174	01/31/2025	113-6195435-5591451	1 62-6770-0-4300-1110-1000-000-00000	NN P	18.25	18.25		
			SUPPLIES					
PO-250174	01/31/2025	113-0528183-0995443	1 62-6770-0-4300-1110-1000-000-00000	NN F	65.48	65.48		
			SUPPLIES					
PO-250175	02/12/2025	113-9517097-3193860	1 62-0000-0-4300-0000-8100-000-00000	NN F	248.30	206.60		
			SUPPLIES					
PO-250177	02/19/2025	113-2736289-6379461	1 62-0000-0-4300-1110-1000-000-00000	NN F	86.12	78.99		
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		369.32 *	369.32		
000074/00	AMERICAN FAMILY LIFE INSURANCE ATTN: PAYROLL DEDUCTIONS 1932 WYNNTON COLUMBUS, GA 31999							
PO-250021	02/20/2025	INVOICE# 158815	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		
000002/00	BOB STONE 107 NORTH LANGE WAY YREKA, CA 96097	559781278						
PO-250000	02/24/2025	423 RENT FOR APRIL 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		
000188/00	CERTUS LOCKBOX PO BOX 201858 DALLAS, TX 75320-1858	000000000						
PO-250169	02/05/2025	INASC2237	1 62-0000-0-5800-1110-1000-000-00000	NN F	399.00	399.00		
			PROFES'L/CONSULTG SVCS/OP EXP					
			TOTAL PAYMENT AMOUNT		399.00 *	399.00		

043 NORTHERN UNITED SISKIYOU
24/25 NUSCS ACCOUNTS PAYABLES

J71636

ACCOUNTS PAYABLE PRELIST
BATCH: 0228 ACCOUNTS PAYABLE
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.23 02/24/25 11:52 PAGE 2

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE ES	E-Term	E-ExtRef
Req Reference	Date	Description	FD	RESC	Y OBJT GOAL FUNC SCH LOCAL T9MPS	Liq Amt	Net Amount	
000289/00	DANIEL D. NELSON A-1 MINI STORAGE PO BOX 600 MT SHASTA, CA 96067	567925190						
PO-250002	02/24/2025	MT. SHASTA RENT APRIL 2025	1	62-0000-0-5612-0000-8700-000-20007	N1 P	4,944.00	4,944.00	
					NORTH UNITED RENT/LEASE BLDG			
		TOTAL PAYMENT AMOUNT			4,944.00 *		4,944.00	
000063/00	G & G HARDWARE INC 729 SOUTH BROADWAY YREKA, CA 96097							
PO-250173	02/10/2025	INVOICE #347014	1	62-0000-0-4300-0000-8110-000-00000	NN F	20.55	20.55	
					SUPPLIES			
		TOTAL PAYMENT AMOUNT			20.55 *		20.55	
000215/00	GOLDEN ARROW INVESTMENTS 950 NORTHVIEW DR. YREKA, CA 96097	833970988						
PO-250001	02/24/2025	505 RENT FOR APRIL 2025	1	62-0000-0-5612-0000-8700-000-20007	N1 P	4,250.00	4,250.00	
					NORTH UNITED RENT/LEASE BLDG			
PO-250176	01/15/2025	INVOICE# 1099	1	62-0000-0-4300-0000-8100-000-00000	N1 F	194.77	194.77	
					SUPPLIES			
PO-250176	01/15/2025	INVOICE# 1099	2	62-0000-0-5800-0000-8100-000-00000	N1 F	69.76	69.76	
					PROFES'L/CONSULTG SVCS/OP EXP			
		TOTAL PAYMENT AMOUNT			4,514.53 *		4,514.53	
000296/00	GREAT AMERICAN FINANCIAL SERV PO BOX 660831 DALLAS, TX 95266-0831							
PO-250026	02/13/2025	INVOICE# 38567473	1	62-0000-0-5600-1110-1000-000-00000	NN P	166.15	166.15	
					RENTALS, LEASES & REPAIRS,N.C.			
PO-250026	02/13/2025	INVOICE# 38567473	2	62-0000-0-5600-0000-2700-000-00000	NN P	49.84	49.84	
					RENTALS, LEASES & REPAIRS,N.C.			
PO-250026	02/13/2025	INVOICE# 38567473	3	62-0000-0-5600-0000-7200-000-00000	NN P	21.36	21.36	
					RENTALS, LEASES & REPAIRS,N.C.			
		TOTAL PAYMENT AMOUNT			237.35 *		237.35	

043 NORTHERN UNITED SISKIYOU
24/25 NUSCS ACCOUNTS PAYABLES

J71636

ACCOUNTS PAYABLE PRELIST
BATCH: 0228 ACCOUNTS PAYABLE
FUND : 62 CHARTER SCH. ENTERPRISE FUND

APY500 L.00.23 02/24/25 11:52 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			
000182/00	KATHERINE O'BRIEN 1805 TIMMONS ROAD GRENADA, CA 96038							
PV-250025	02/24/2025	ORBE ICE RINK	62-6332-0-5800-1110-1000-000-00000 NN		50.00			
PV-250026	02/24/2025	CCC PRIZES	62-7825-0-4300-1110-1000-000-00000 NN	PROFES'L/CONSULTG SVCS/OP EXP	33.11			
PV-250027	02/24/2025	ORBE LEVEL-UP	62-6332-0-5800-1110-1000-000-00000 NN	SUPPLIES	60.00			
TOTAL PAYMENT AMOUNT				PROFES'L/CONSULTG SVCS/OP EXP	143.11 *			143.11
000020/00	KEENAN C/O SETECH PO BOX 4328 TORRANCE, CA 90510	000000000						
PO-250009	02/24/2025	FEB. 2025 MEDICAL	1 62-0000-0-9514-0000-0000-000-00000 NN P	H & W PASS THROUGH	15,899.00			15,899.00
PO-250009	02/24/2025	FEB. 2025 DENTAL	1 62-0000-0-9514-0000-0000-000-00000 NN P	H & W PASS THROUGH	1,599.00			1,599.00
PO-250009	02/24/2025	FEB. 2025 VISION	1 62-0000-0-9514-0000-0000-000-00000 NN P	H & W PASS THROUGH	299.00			299.00
TOTAL PAYMENT AMOUNT					17,797.00 *			17,797.00
000053/00	LOVETT, SHARI 2311 FICKLE HILL RD ARCATA, CA 95521							
PV-250024	02/14/2025	STRAWBERRY VALLEY INN	62-0000-0-5200-0000-7200-000-00000 NN	TRAVEL & CONFERENCE	101.46			101.46
TOTAL PAYMENT AMOUNT					101.46 *			101.46
000013/00	PACIFIC POWER PO BOX 26000 PORTLAND, OR 97256-0001							
PO-250006	02/05/2025	ACCT.# 64034125-002 8	1 62-0000-0-5520-0000-8100-000-00000 NN P	ELECTRICITY	2,252.04			2,252.04
TOTAL PAYMENT AMOUNT					2,252.04 *			2,252.04

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

RECEIVING WARRANTS	0	GETTING PAID FIRST TIME	0	RET SYSTEM 1/3 OPTION: P	%0.000
APD TO CU	0	TERMINATED GETTING PAID	0	RET SYSTEM 2/4 OPTION: P	%0.000
APD TO CHECKING	16	STARTING APD CHECKING NEXT MONTH	0	FICA OPTION:	
APD TO SAVINGS	0	STARTING APD SAVINGS NEXT MONTH	0		
-----		GETTING PAID BALANCE OF CONTRACT	0		
TOTAL GETTING PAID	16				

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	63,190.67	NML	0.00	NML	8,734.25	NML	8,734.25	NML	71,924.92
ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00	ADJ	0.00
-----		-----		-----		-----		-----	
ADJ NML	63,190.67*	ADJ NML	0.00*	ADJ NML	8,734.25*	ADJ NML	8,734.25*	ADJ NML	71,924.92*
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	8,734.25**	TOTAL	8,734.25**	TOTAL	72,529.91**

TOTAL NUMBER HOURS WORKED: 401.50 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
72,529.91		0.00	521.55	0.00	7,125.43	64,882.93	3,048.37	725.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
1,115.13	0.00	23,086.60	1,431.38	72,008.36	1,044.15	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	22,230.08	1,767.64	780.35	
NET	ADJ (+)	ADJ (-)	OASDI EMPR	MEDI EMPR	STRS EMPR	PERS EMPR		
57,260.10	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	64,882.93	3,036.55	2,321.24	0.00	75.37	1,692.27	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	1,076.75	21,153.33	0.00	0.00	0.00	

Kelley Withers

2/10/25

PAYROLL PRELIST AUDIT TOTALS FOR DISTRICT

EMPLOYEE COUNTS

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

PAYROLL TOTALS

SALARY GROSS		DAILY GROSS		HOURLY GROSS		HOURLY AND DAILY GROSS		TOTAL GROSS	
NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ	NML	ADJ
0.00	0.00	0.00	0.00	528.00	0.00	528.00	0.00	528.00	0.00
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
ADJ NML	0.00*	ADJ NML	0.00*	ADJ NML	528.00*	ADJ NML	528.00*	ADJ NML	528.00*
TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*	TOTAL OT	0.00*
NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*	NON-NML	0.00*
TOTAL	0.00**	TOTAL	0.00**	TOTAL	528.00**	TOTAL	528.00**	TOTAL	528.00**

TOTAL NUMBER HOURS WORKED: 16.00 TOTAL NUMBER DAYS WORKED: 0.00

GROSS	FED IMP	GROSS	NTX GROSS	TSA	RET-TS	FED TAX GROSS	FIT	AFIT
528.00		0.00	0.00	0.00	0.00	528.00	0.00	0.00
SIT	ASIT	OASDI GROSS	OASDI	MEDI GROSS	MEDICARE	DEF-MEDI GROSS	DEF-MEDI	
0.00	0.00	0.00	0.00	528.00	7.66	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		
520.34	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	528.00	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

2/26/25

Agenda Item 3.

CONSENT AGENDA

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

Subject:

3.3 Consideration of Approval of Minutes from the February 12th Board Meeting

Action Requested:

Approval

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

The minutes from prior meetings are inspected, corrected if needed, and approved. This is a routine monthly process for the Board. The minutes for the February 12, 2025 board meeting are attached.

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Lynda Speck

Northern United Charter Schools

Board of Directors

Regular Board Meeting

February 12, 2025

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

Members Absent: None

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

Guests: Sean Harris

- 1.0 **CALL TO ORDER:** Rosemary Kunkler called the meeting to order at 4:02pm.
 - 1.1 **Pledge**
 - 1.2 **Adopt the Agenda:** A motion was made to adopt the agenda as posted by Jere Cox and seconded by Brian Payton. Vote taken: Brian Payton – Aye, Jere Cox – Aye, Jessica Ramirez- Aye and Rosemary Kunkler – Aye. Motion carries.
- 2.0 **STUDENT PRESENTATION:** Sean Harris, a student from the Yreka Learning Center told the board about the AVID elective class he is taking. Great job, Sean.
- 3.0 **CONSENT AGENDA:**
 - 3.1 **Consideration of Approval of Warrants and Payroll for Northern United-Humboldt Charter School:**
 - 3.2 **Consideration of Approval of Warrants and Payroll for Northern United-Siskiyou Charter School (0113, 0114, 0131, 0208, 0214):**
 - 3.3 **Consideration of Approval of Minutes for the January 10, 2025 Board Meeting:**
 - 3.4 **Consideration of Resignations, Hires, Leaves, and Change of Assignments:**

A motion to approve the consent agenda as posted was made by Jere Cox and seconded by Brian Payton. Vote taken: Brian Payton – Aye, Jere Cox – Aye, Jessica Ramirez- Aye and Rosemary Kunkler – Aye. Motion carries.
- 4.0 **PUBLIC COMMENTS ON ITEM NOT ON THE AGENDA:** There were no comments.
- 5.0 **ACTION ITEMS TO BE CONSIDERED:**
 - 5.1 **Approval of the Northern United Charter Schools' Comprehensive School Safety Plan:**

Shari Lovett shared with the board that the School Safety Plan has to be reviewed and updated annually. She reported that both the staff and the parent advisory committees from both schools had reviewed the updated plan. A motion to approve the Northern United Charter Schools' Comprehensive School Safety Plan was made by Brian Payton and seconded by Jere Cox. Vote taken: Brian Payton – Aye, Jere Cox – Aye, Jessica Ramirez- Aye and Rosemary Kunkler – Aye. Motion carries.
 - 5.2 **Review and Approve the Northern United Charter Schools' Conflict of Interest Code:**

Shari Lovett explained that this had to be reviewed and updated every two years. A motion to approve the Northern United Charter Schools' Conflict of Interest Code was made by Jere Cox and seconded by Brian Payton. Vote taken: Brian Payton – Aye, Jere Cox – Aye, Jessica Ramirez- Aye and Rosemary Kunkler – Aye. Motion carries.

5.3 Approval of the Amendment to Attachment A of the Memorandum of Understanding between Northern United-Humboldt Charter School and Northern United-Siskiyou Charter School: A motion to approve the Amendment to Attachment A of the Memorandum of Understanding between Northern United-Humboldt Charter School and Northern United-Siskiyou Charter School was made by Brian Payton and seconded by Jessica Ramirez. Vote taken: Brian Payton – Aye, Jere Cox – Aye, Jessica Ramirez- Aye and Rosemary Kunkler – Aye. Motion carries.

6.0 DISCUSSION ITEMS:

6.1 Presentation of LCAP Mid-Year Monitoring Report for the 2024-2025 LCAP for Northern United-Humboldt Charter School: Shari Lovett gave an LCAP mid year update on the available metrics and expenditures through first interim.

6.2 Presentation of LCAP Mid-Year Monitoring Report for the 2024-2025 LCAP for Northern United-Siskiyou Charter School: Shari Lovett gave an LCAP mid year update on the available metrics and expenditures through first interim.

7.0 REPORTS:

7.1 Enrollment and Attendance Report: In packet

7.2 Financial Report for Northern United -Humboldt Charter School and Northern United - Siskiyou Charter School: In packet

7.3 Northern United Charter Schools Federal and State Tax Returns for 2023: In packet

7.4 Directors Report: Shari Lovett reported on the following topics:

- Presentation at HCOE on February 12th
- Upcoming Humboldt County re-organization of districts meeting
- Enrollment numbers

7.5 Northern United-Humboldt Charter School Report: In packet. Rebekah Davis gave a shout out to Shari Lovett on the great presentation that she did at HCOE.

7.6 Northern United-Siskiyou Charter School Report: In packet. Kirk Miller shared Samantha Hughes' video where she signed to the Pink song "Walk me Home". Great job, Samantha.

7.7 Board Report:

Jessica Ramirez commended Kirk Miller's songwriting class.

Jere Cox reported on a conversation he had with Bill Helwer Carlson on a property for lease that would be ideal for our FFA. He will follow up on this.

Brian Payton reported that he chaperoned the winter dance and that he had a good time. Also said that if Northern United needed funding for dances to let him know.

Rosemary Kunkler thanked Brian and everyone for making the winter dance so special for our students. She reported that she attended the EPICs workshop at HCOE and reminded the board that all board members are required to take this training every two years. She attended the parent advisory meeting and reported that our drone club was featured on the news.

8.0 NEXT BOARD MEETING:

8.1 Possible Agenda Items: 2nd interim, policy, discussion on board compensation

8.2 Next Board Meeting: March 13, 2025

9.0 ADJOURNMENT: Rosemary Kunkler adjourned the meeting at 5:15pm.

Agenda Item 3.

CONSENT AGENDA

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

Subject:

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

Action Requested:

Approval

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

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: 2/28/2025

Resignations

Name	Date	Location	Comments
Lynda Speck	6/30/2025		Retiring

HIRES

Name	Date	Location	Comments

Leaves

Name	Date	Location	Comments

Change Of Assignment

Name	Date	Location	Comments

Agenda Item 4.

PUBLIC COMMENTS ON ITEMS NOT ON THE AGENDA

Subject:

4.1 Comments by the Public

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.1 Adopt Second Interim Budget for NU-HCS

Action Requested:

Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers

Charter Number:

1957

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

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Shari Lovett
Charter School Official

Date:

3/13/25

(Original signature required)

Printed Name:

Shari Lovett

Title:

School Director

For additional information on the Interim report, please contact:

Charter School Contact:

Kelley Withers

Name

CBO

Title

(707) 445-2660 x130

Telephone

kwithers@nuarters.org

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,343,755.00	4,490,362.00	2,430,047.00	4,560,806.00	70,444.00	1.6%
2) Federal Revenue		8100-8299	260,915.00	267,354.00	113,918.81	268,483.00	1,129.00	0.4%
3) Other State Revenue		8300-8599	674,993.00	1,269,768.00	620,519.57	1,305,275.00	35,507.00	2.8%
4) Other Local Revenue		8600-8799	585,299.00	614,364.00	133,805.73	653,765.00	39,401.00	6.4%
5) TOTAL, REVENUES			5,864,962.00	6,641,848.00	3,298,191.11	6,788,329.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	2,201,111.00	2,332,348.00	1,130,125.46	2,235,906.00	96,442.00	4.1%
2) Classified Salaries		2000-2999	874,355.00	933,809.00	463,262.09	939,126.00	(5,317.00)	-0.6%
3) Employee Benefits		3000-3999	1,780,392.00	1,900,406.00	829,705.27	1,811,481.00	88,925.00	4.7%
4) Books and Supplies		4000-4999	300,779.00	545,281.00	198,512.35	559,323.00	(14,042.00)	-2.6%
5) Services and Other Operating Expenses		5000-5999	1,179,442.00	1,292,348.00	607,894.50	1,350,076.00	(57,728.00)	-4.5%
6) Depreciation and Amortization		6000-6999	30,400.00	30,400.00	0.00	30,400.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,204.00	3,204.00	0.00	3,204.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,369,883.00	7,037,796.00	3,229,499.67	6,929,516.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(504,721.00)	(395,948.00)	68,691.44	(141,187.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(504,721.00)	(395,948.00)	68,691.44	(141,187.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,524,005.18	2,524,004.00		2,524,004.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,524,005.18	2,524,004.00		2,524,004.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,524,005.18	2,524,004.00		2,524,004.00		
2) Ending Net Position, June 30 (E + F1e)			2,019,284.18	2,128,056.00		2,382,817.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	222,953.00	404,263.00		562,515.00		
c) Unrestricted Net Position		9790	1,796,331.18	1,723,793.00		1,820,302.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,272,158.00	4,428,612.00	2,393,289.00	4,498,106.00	69,494.00	1.6%
Education Protection Account State Aid - Current Year		8012	60,376.00	61,750.00	30,863.00	62,700.00	950.00	1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year		0000 8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		All Other 8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	11,221.00	0.00	5,895.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,343,755.00	4,490,362.00	2,430,047.00	4,560,806.00	70,444.00	1.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	53,895.00	65,040.00	0.00	65,007.00	(33.00)	-0.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	72,597.00	72,597.00	24,396.81	72,597.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	101,305.00	95,299.00	78,819.00	98,277.00	2,978.00	3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,848.00	11,178.00	5,603.00	11,231.00	53.00	0.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182,	8290					(1,869.00)	
Every Student Succeeds Act	4037, 4124, 4126, 4127, 4128, 5630		20,270.00	23,240.00	5,000.00	21,371.00		-8.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			260,915.00	267,354.00	113,818.81	268,483.00	1,129.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	37,952.00	37,952.00	12,341.34	37,952.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,036.00	8,190.00	9,906.00	9,906.00	1,716.00	21.0%
Lottery - Unrestricted and Instructional Materials		8560	79,929.00	79,929.00	21,019.87	88,998.00	9,069.00	11.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	548,076.00	1,143,697.00	577,252.36	1,168,419.00	24,722.00	2.2%
TOTAL, OTHER STATE REVENUE			674,983.00	1,269,768.00	620,519.57	1,305,275.00	35,507.00	2.8%
OTHER LOCAL REVENUE								
Sales								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,164.00	4,164.00	18,935.53	4,164.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	28,374.00	28,374.00	0.00	28,236.00	(138.00)	-0.5%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	401,157.00	420,123.00	25,641.20	460,283.00	40,160.00	9.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	151,604.00	161,703.00	89,229.00	161,082.00	(621.00)	-0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			585,299.00	614,364.00	133,805.73	653,765.00	39,401.00	6.4%
TOTAL, REVENUES			5,864,962.00	6,641,848.00	3,298,191.11	6,788,329.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,616,460.00	1,646,005.00	824,403.78	1,640,188.00	5,817.00	0.4%
Certificated Pupil Support Salaries		1200	158,339.00	227,877.00	63,942.50	137,252.00	90,625.00	39.8%
Certificated Supervisors' and Administrators' Salaries		1300	202,463.00	227,530.00	112,684.19	227,530.00	0.00	0.0%
Other Certificated Salaries		1900	223,849.00	230,936.00	129,094.99	230,936.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,201,111.00	2,332,348.00	1,130,125.46	2,235,906.00	96,442.00	4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	179,331.00	170,980.00	72,685.17	163,298.00	7,682.00	4.5%
Classified Support Salaries		2200	125,760.00	167,905.00	72,068.09	178,638.00	(10,733.00)	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	298,607.00	298,707.00	172,614.13	298,887.00	(180.00)	-0.1%
Clerical, Technical and Office Salaries		2400	184,737.00	182,150.00	104,865.45	185,182.00	(3,032.00)	-1.7%
Other Classified Salaries		2900	85,920.00	114,067.00	41,029.25	113,121.00	946.00	0.8%
TOTAL, CLASSIFIED SALARIES			874,355.00	933,809.00	463,262.09	939,126.00	(5,317.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	591,752.00	599,800.00	204,312.50	572,264.00	27,536.00	4.6%
PERS		3201-3202	227,514.00	299,966.00	129,626.03	265,628.00	34,338.00	11.4%
OASDI/Medicare/Alternative		3301-3302	102,251.00	119,816.00	55,206.82	110,929.00	8,887.00	7.4%
Health and Welfare Benefits		3401-3402	834,933.00	855,397.00	428,164.32	837,948.00	17,449.00	2.0%
Unemployment Insurance		3501-3502	1,541.00	1,635.00	794.86	1,586.00	49.00	3.0%
Workers' Compensation		3601-3602	22,401.00	23,792.00	11,600.74	23,126.00	666.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,780,392.00	1,900,406.00	829,705.27	1,811,481.00	88,925.00	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,820.00	30,820.00	19,298.11	30,820.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	266,959.00	302,557.00	98,470.41	310,380.00	(7,823.00)	-2.6%
Noncapitalized Equipment		4400	1,500.00	209,404.00	80,549.14	215,623.00	(6,219.00)	-3.0%
Food		4700	2,500.00	2,500.00	194.69	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,779.00	545,281.00	198,512.35	559,323.00	(14,042.00)	-2.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	24,722.00	(24,722.00)	New
Travel and Conferences		5200	95,129.00	103,412.00	24,061.30	103,537.00	(125.00)	-0.1%
Dues and Memberships		5300	14,246.00	17,574.00	9,015.82	17,574.00	0.00	0.0%
Insurance		5400-5450	91,238.00	93,765.00	93,104.62	93,765.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,723.00	48,935.00	22,178.87	48,935.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	296,784.00	312,787.00	193,494.06	312,791.00	(4.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	599,085.00	693,323.00	252,637.66	726,200.00	(32,877.00)	-4.7%
Communications		5900	32,237.00	22,552.00	13,402.17	22,552.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,179,442.00	1,292,348.00	607,894.50	1,350,076.00	(57,228.00)	-4.5%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	23,854.00	23,854.00	0.00	23,854.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	6,546.00	6,546.00	0.00	6,546.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			30,400.00	30,400.00	0.00	30,400.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,204.00	3,204.00	0.00	3,204.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,204.00	3,204.00	0.00	3,204.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			6,369,683.00	7,037,796.00	3,229,499.67	6,929,516.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6266	Educator Effectiveness, FY 2021-22	52,143.00
6300	Lottery: Instructional Materials	71,053.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	57,463.00
7339	Dual Enrollment Opportunities	165,966.00
7810	Other Restricted State	200,801.00
9010	Other Restricted Local	15,089.00
Total, Restricted Net Position		562,515.00

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT

ALL FUNDS

SECOND INTERIM WORKING BUDGET

FISCAL YEAR 2024-25

2/21/2025

	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	
A. REVENUES										
Local Control Funding Formula	\$ 4,560,806	\$	\$ 4,560,806	\$	\$	\$	\$	\$	\$	\$ 4,560,806
Federal Sources		268,483	268,483							268,483
Other State Sources	72,439	1,232,836	1,305,275							1,305,275
Other Local Sources	474,863	178,902	653,765							653,765
Total Revenue	5,108,108	1,680,221	6,788,329							6,788,329
B. EXPENDITURES										
Certificated Salaries	1,645,667	590,239	2,235,906							2,235,906
Classified Salaries	786,963	152,163	939,126							939,126
Employee Benefits	1,223,939	587,542	1,811,481							1,811,481
Supplies	194,399	364,924	559,323							559,323
Services & Other Operating	947,503	402,573	1,350,076							1,350,076
Capital Outlay	30,400		30,400							30,400
Other Outgo		3,204	3,204							3,204
Support Costs	(18,988)	18,988								
Total Expenditures	4,809,883	2,119,633	6,929,516							6,929,516
C. EXCESS REVENUES (EXPENDITURES)	298,225	(439,412)	(141,187)							(141,187)
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In										
Interfund Transfers Out										
Other Sources										
Other Uses										
Contributions	(465,450)	465,450								
Total Other Sources (Uses)	(465,450)	465,450								
E. FUND BALANCE INCREASE (DECREASE)	(167,225)	26,038	(141,187)							(141,187)
F. ADJUSTED BEGINNING BALANCE	1,987,527	536,477	2,524,004							2,524,004
G. ENDING BALANCE	\$ 1,820,302	\$ 562,515	\$ 2,382,817	\$	\$	\$	\$	\$	\$	\$ 2,382,817

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/21/2025
ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2025-26	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 4,631,370	\$	\$ 4,631,370	\$	\$	\$	\$	\$	\$	\$	\$ 4,631,370
Federal Sources		268,483	268,483								268,483
Other State Sources	72,439	559,452	631,891								631,891
Other Local Sources	475,032	167,182	642,214								642,214
Total Revenue	5,178,841	995,117	6,173,958								6,173,958
B. EXPENDITURES											
Certificated Salaries	1,662,968	614,728	2,277,696								2,277,696
Classified Salaries	806,435	146,355	952,790								952,790
Employee Benefits	1,281,932	617,737	1,899,669								1,899,669
Supplies	193,815	114,573	308,388								308,388
Services & Other Operating	951,076	345,386	1,296,462								1,296,462
Capital Outlay	30,400		30,400								30,400
Other Outgo		3,204	3,204								3,204
Support Costs	(18,988)	18,988									
Total Expenditures	4,907,638	1,860,971	6,768,609								6,768,609
C. EXCESS REVENUES (EXPENDITURES)	271,203	(865,854)	(594,651)								(594,651)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(500,156)	500,156									
Total Other Sources (Uses)	(500,156)	500,156									
E. FUND BALANCE INCREASE (DECREASE)	(228,953)	(365,698)	(594,651)								(594,651)
F. ADJUSTED BEGINNING BALANCE	1,820,302	562,515	2,382,817								2,382,817
G. ENDING BALANCE	\$ 1,591,349	\$ 196,817	\$ 1,788,166	\$	\$	\$	\$	\$	\$	\$	\$ 1,788,166

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT											2/21/2025
ALL FUNDS	General			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2026-27	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 4,794,516		\$ 4,794,516	\$	\$	\$	\$	\$	\$	\$	\$ 4,794,516
Federal Sources		268,483	268,483								268,483
Other State Sources	72,439	559,452	631,891								631,891
Other Local Sources	475,210	167,182	642,392								642,392
Total Revenue	5,342,165	995,117	6,337,282								6,337,282
B. EXPENDITURES											
Certificated Salaries	1,709,935	605,028	2,314,963								2,314,963
Classified Salaries	824,972	97,950	922,922								922,922
Employee Benefits	1,375,859	547,166	1,923,025								1,923,025
Supplies	193,815	105,992	299,807								299,807
Services & Other Operating	954,831	270,248	1,225,079								1,225,079
Capital Outlay	30,400		30,400								30,400
Other Outgo		3,204	3,204								3,204
Support Costs	(18,988)	18,988									
Total Expenditures	5,070,824	1,648,576	6,719,400								6,719,400
C. EXCESS REVENUES (EXPENDITURES)	271,341	(653,459)	(382,118)								(382,118)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(572,719)	572,719									
Total Other Sources (Uses)	(572,719)	572,719									
E. FUND BALANCE INCREASE (DECREASE)	(301,378)	(80,740)	(382,118)								(382,118)
F. ADJUSTED BEGINNING BALANCE	1,591,349	196,817	1,788,166								1,788,166
G. ENDING BALANCE	\$ 1,289,971	\$ 116,077	\$ 1,406,048	\$	\$	\$	\$	\$	\$	\$	\$ 1,406,048

NORTHERN UNITED - HUMBOLDT CHARTER SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
 Beginning Cash balance as of January 31, 2025

02/20/25

	February	March	April	May	June	Receivable
Cash as of Jan 31	2,560,962	2,677,105	2,579,312	2,490,291	2,331,128	
LCFF Revenues	420,963	435,159	420,102	420,102	434,432	0
Federal Revenues	0	12,205	7,581	12,972	25,607	96,300
State Revenues	7,085	7,085	29,745	7,085	592,079	41,675
Local Revenues	258,743	47,051	50,962	38,223	132,366	(7,386)
Sources	0	0	0	0	0	
P/Y Recbl	56,360	0	0	0	0	
1000	212,005	206,745	203,964	217,609	265,457	
2000	107,362	93,062	93,008	98,388	84,044	
3000	159,751	158,122	156,886	152,981	354,036	
4000	38,253	36,601	45,593	33,738	206,627	
5000	109,638	104,763	97,959	126,719	303,102	
6000	0	0	0	0	30,400	
7000	0	0	0	0	3,204	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	8,110	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	2,677,105	2,579,312	2,490,291	2,331,128	2,268,744	

Total Receivables (including deferred appropriations if any)

\$130,589

Final Projected Cash Balance General Fund, TRANS, Reserve:

\$2,268,744

**Northern United Humboldt Charter School
Budget Three Year Review
2024-25, 2025-26 & 2026-27
Second Interim**

This transmittal document is provided as supporting information to the 2024-25 Second Interim cycle for Northern United Humboldt Charter School. The document consists of the budget year and two subsequent years.

Enrollment and Average Daily Attendance (ADA)

Enrollment projections are based on current year enrollment and attendance trends. We used a 95% attendance rate for the revenue projections in all three years. Current year ADA of 313.50 is based upon enrollment estimate of 329 students.

2025-2026 & 2026-2027

Both years assume ADA of 313.50 based on an estimated enrollment of 329.

Revenues

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

Components of LCFF By Object Code			
	2024-25	2025-26	2026-27
8011 - State Aid	\$4,498,106	\$4,568,670	\$4,731,816
8012 - EPA	\$62,700	\$62,700	\$62,700
8021-8089, 8096 – Property Taxes	\$	\$	\$
TOTAL FUNDING	\$4,560,806	\$4,631,370	\$4,794,516

Federal Revenues

Title I – ESSA Part A Low Income revenue is projected to be in the amount of \$98,277 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$11,231 and maintain that level for the two multi-years.

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

The Rural and Low-Income Schools (RLIS) revenue is projected to be in the amount of \$11,371 and maintain that level for the two multi-years.

Special Ed Grant Entitlement -Individuals with Disabilities Education Act (IDEA) is projected to maintain Budget Adoption level of \$65,007 in all three budget years.

Other State Revenues

Lottery revenue of \$191 per ADA unrestricted and \$82 per ADA restricted is based on 2024-25 estimated P-2 ADA adjusted for annual, is projected to be \$62,266 unrestricted and \$26,732 restricted.

Mandate Block Grant funding was added to the budget for all three years in the amount of \$9,906.

The Community Engagement Initiative Grant revenue of \$70,000 has been added to the current year only.

Other Local Revenues

Local interest revenue is budgeted at \$4,164 for 2024-2025 and maintain that level for the two multi-years.

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

The Special Ed transfer of apportionment from the County Office of Education is projected to be \$161,082 and maintain that level for the two multi-years.

Expenditures:

Personnel

2024-2025

Certificated

In 2024-2025, total Certificated salaries and wages are projected to decrease by \$96,442 since first interim due to realigning the Wellness Coach Grant across the 24-25 and 25-26 fiscal years and hiring classified Wellness Coaches.

Classified

In 2024-2025, total Classified salaries and wages are projected to increase by \$5,317 since first interim due to the addition of the Classified Wellness Coaches.

2025-2026 & 2026-2027

Certificated

The first Multi-Year budget projects an increase in Certificated salaries and wages of \$41,790 due to the realignment of the Wellness Coach Grant and step increases. The second Multi-Year budget projects an increase in Certificated salaries and wages of \$37,267 due to step increases.

Classified

The first Multi-Year budget projects an increase in Classified salaries and wages of \$13,664 due to the addition of the Wellness Coach Grant, removal of CEI stipends and step increases. The second Multi-Year budget projects a decrease in Classified salaries and wages of \$29,868 due to the removal of the Wellness Coach Grant and step increases.

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

The California State Teachers' Retirement System (STRS) budgeted rates are 19.10% in 2024-2025, 19.10% in 2025-2026 and 19.10% in 2026-2027. The California Public Employees' Retirement System (PERS) budgeted rates are 27.05% in 2024-2025, 27.40% in 2025-2026 and 27.50% in 2026-2027.

The Workers Compensation Rate is 0.74% in all three budget years.

The Health and Welfare expense budget is based on current projections for JPA rates in 2024-2025 and employee participation in benefits plans. The subsequent budget year projections are based on the continued cap of Spruce Tiered Plans.

Other Expenditures:

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

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

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

Action Requested:

Approval

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

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers

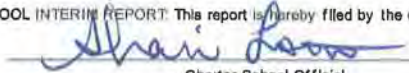
Charter Number:

1958

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

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:



Date:

3/13/25

Charter School Official

(Original signature required)

Printed Name: Shari Lovell

Title:

Director

For additional information on the interim report, please contact:

Charter School Contact:

Kelley Withers

Name

CBO

Title

707-445-2660 Ext 130

Telephone

kwithers@nuarters.org

E-mail Address

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	116.41	116.41	123.75	123.75	7.34	6.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	116.41	116.41	123.75	123.75	7.34	6.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	116.41	116.41	123.75	123.75	7.34	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,722,534.00	1,899,422.00	956,981.75	1,884,175.00	(15,247.00)	-0.8%
2) Federal Revenue		8100-8299	66,461.00	63,419.00	83,980.00	65,438.00	2,019.00	3.2%
3) Other State Revenue		8300-8599	582,569.00	810,020.00	210,802.32	815,490.00	5,470.00	0.7%
4) Other Local Revenue		8600-8799	44,256.00	44,756.00	41,704.80	44,756.00	0.00	0.0%
5) TOTAL, REVENUES			2,415,820.00	2,817,617.00	1,293,468.87	2,809,859.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	682,047.50	694,574.00	330,052.47	699,004.00	(4,430.00)	-0.6%
2) Classified Salaries		2000-2999	162,757.50	186,942.50	88,472.39	171,616.50	15,326.00	8.2%
3) Employee Benefits		3000-3999	465,547.15	470,273.84	211,882.35	466,924.59	3,349.25	0.7%
4) Books and Supplies		4000-4999	118,204.00	232,493.00	115,739.92	227,625.00	4,868.00	2.1%
5) Services and Other Operating Expenses		5000-5999	817,540.00	792,508.00	208,615.59	809,352.00	(16,844.00)	-2.1%
6) Depreciation and Amortization		6000-6999	38,508.00	38,508.00	0.00	38,508.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	12,185.00	12,185.00	0.00	21,186.00	(9,001.00)	-73.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,296,789.15	2,427,484.34	954,562.72	2,434,216.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			119,030.85	390,132.66	338,906.15	375,642.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			119,030.85	390,132.66	338,906.15	375,642.91		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,476,454.13	1,476,454.13		1,476,454.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,476,454.13	1,476,454.13		1,476,454.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,476,454.13	1,476,454.13		1,476,454.13		
2) Ending Net Position, June 30 (E + F1e)			1,595,484.98	1,866,586.79		1,852,097.04		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	487,523.60	551,175.95		546,548.50		
c) Unrestricted Net Position		9790	1,107,961.38	1,315,410.84		1,305,548.54		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,699,252.00	1,873,772.00	945,340.75	1,859,425.00	(14,347.00)	-0.8%
Education Protection Account State Aid - Current Year		8012	23,282.00	25,650.00	11,641.00	24,750.00	(900.00)	-3.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,722,534.00	1,899,422.00	956,981.75	1,884,175.00	(15,247.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,488.00	1,488.00	0.00	1,488.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	45,980.00	43,068.00	56,409.00	44,414.00	1,346.00	3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,143.00	5,013.00	5,071.00	5,162.00	149.00	3.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040,							
	3060,							
	3061,							
	3150,							
	3155,							
Every Student Succeeds Act		8290					524.00	
	3182,							
	4037,							
	4124,							
	4126,							
	4127,							
	4128,							
	5630		13,850.00	13,850.00	22,500.00	14,374.00		3.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			56,461.00	63,419.00	83,980.00	65,438.00	2,019.00	3.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,994.00	3,994.00	4,538.00	4,538.00	544.00	13.6%
Lottery - Unrestricted and Instructional Materials		8560	28,857.00	28,857.00	18,835.20	33,783.00	4,926.00	17.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690,	8590						
	6695		0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	549,718.00	777,169.00	187,429.12	777,169.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			582,569.00	810,020.00	210,802.32	815,490.00	5,470.00	0.7%
OTHER LOCAL REVENUE								
Sales								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	24,639.49	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,500.00	10,000.00	17,065.31	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	29,756.00	29,756.00	0.00	29,756.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,256.00	44,756.00	41,704.80	44,756.00	0.00	0.0%
TOTAL, REVENUES			2,415,820.00	2,817,617.00	1,293,468.87	2,809,859.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	567,097.50	542,686.00	254,894.16	547,116.00	(4,430.00)	-0.8%
Certificated Pupil Support Salaries		1200	76,500.00	76,500.00	31,875.00	76,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	38,450.00	75,388.00	43,283.31	75,388.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			682,047.50	694,574.00	330,052.47	699,004.00	(4,430.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,656.00	25,656.00	0.00	5,400.00	20,256.00	79.0%
Classified Support Salaries		2200	9,307.50	8,541.00	6,658.63	8,541.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	117,510.00	117,510.00	64,996.26	117,510.00	0.00	0.0%
Other Classified Salaries		2900	10,284.00	35,235.50	16,817.50	40,165.50	(4,930.00)	-14.0%
TOTAL, CLASSIFIED SALARIES			162,757.50	186,942.50	88,472.39	171,616.50	15,326.00	8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	156,263.07	156,151.38	54,757.28	159,348.59	(3,197.21)	-2.0%
PERS		3201-3202	70,535.91	72,815.42	33,255.34	67,741.67	5,073.75	7.0%
OASDI/Medicare/Alternative		3301-3302	28,416.68	30,686.48	14,710.36	29,299.79	1,386.69	4.5%
Health and Welfare Benefits		3401-3402	203,741.95	203,741.95	105,923.26	203,741.95	0.00	0.0%
Unemployment Insurance		3501-3502	422.43	441.62	207.92	435.68	5.94	1.3%
Workers' Compensation		3601-3602	6,167.11	6,436.99	2,828.19	6,356.91	80.08	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			465,547.15	470,273.84	211,682.35	466,924.59	3,349.25	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,000.00	24,000.00	12,642.97	25,000.00	(1,000.00)	-4.2%
Books and Other Reference Materials		4200	3,705.00	3,705.00	0.00	3,705.00	0.00	0.0%
Materials and Supplies		4300	85,499.00	111,289.00	24,598.38	105,421.00	5,868.00	5.3%
Noncapitalized Equipment		4400	5,000.00	93,499.00	78,498.57	93,499.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,204.00	232,493.00	115,739.92	227,625.00	4,868.00	2.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,773.00	36,252.00	4,203.44	38,252.00	(2,000.00)	-5.5%
Dues and Memberships		5300	18,304.00	18,304.00	0.00	18,304.00	0.00	0.0%
Insurance		5400-5450	45,000.00	45,000.00	0.00	46,068.00	(1,068.00)	-2.4%
Operations and Housekeeping Services		5500	64,500.00	35,800.00	8,691.85	35,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,628.00	164,628.00	120,087.92	164,628.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	479,525.00	480,789.00	75,915.78	494,565.00	(13,776.00)	-2.9%
Communications		5900	10,810.00	11,735.00	(283.40)	11,735.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			817,540.00	792,508.00	208,615.59	809,352.00	(16,844.00)	-2.1%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	38,508.00	38,508.00	0.00	38,508.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			38,508.00	38,508.00	0.00	38,508.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,185.00	12,185.00	0.00	21,186.00	(9,001.00)	-73.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,185.00	12,185.00	0.00	21,186.00	(9,001.00)	-73.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,296,789.15	2,427,484.34	954,562.72	2,434,216.09		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	(.14)
6266	Educator Effectiveness, FY 2021-22	16,716.30
6300	Lottery: Instructional Materials	23,440.67
6331	CA Community Schools Partnership Act - Planning Grant	13,464.38
6332	CA Community Schools Partnership Act - Implementation Grant	(.46)
6383	Golden State Pathways Program	377,967.26
6500	Special Education	.45
6546	Mental Health-Related Services	221.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	39,094.43
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	17,547.67
7810	Other Restricted State	57,955.88
9010	Other Restricted Local	141.16
Total, Restricted Net Position		546,548.50

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
ALL FUNDS
SECOND INTERIM WORKING BUDGET
FISCAL YEAR 2024-25

3/5/2025

	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	
A. REVENUES										
Local Control Funding Formula	\$ 1,884,175	\$	\$ 1,884,175	\$	\$	\$	\$	\$	\$	\$ 1,884,175
Federal Sources		65,438	65,438							65,438
Other State Sources	28,174	787,316	815,490							815,490
Other Local Sources	10,000	34,756	44,756							44,756
Total Revenue	1,922,349	887,510	2,809,859							2,809,859
B. EXPENDITURES										
Certificated Salaries	500,700	198,304	699,004							699,004
Classified Salaries	132,451	39,165	171,616							171,616
Employee Benefits	334,501	132,424	466,925							466,925
Supplies	84,300	143,325	227,625							227,625
Services & Other Operating	649,098	160,254	809,352							809,352
Capital Outlay	38,508		38,508							38,508
Other Outgo	21,186		21,186							21,186
Support Costs	(5,727)	5,727								
Total Expenditures	1,755,017	679,199	2,434,216							2,434,216
C. EXCESS REVENUES (EXPENDITURES)	167,332	208,311	375,643							375,643
D. OTHER FINANCING SOURCES/USES										
Interfund Transfers In										
Interfund Transfers Out										
Other Sources										
Other Uses										
Contributions	(89,369)	89,369								
Total Other Sources (Uses)	(89,369)	89,369								
E. FUND BALANCE INCREASE (DECREASE)	77,963	297,680	375,643							375,643
F. ADJUSTED BEGINNING BALANCE	1,227,586	248,869	1,476,454							1,476,454
G. ENDING BALANCE	\$ 1,305,549	\$ 546,549	\$ 1,852,097	\$	\$	\$	\$	\$	\$	\$ 1,852,097

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											3/5/2025
ALL FUNDS	General	General	General	SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	All Funds
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 1,873,853	\$	\$ 1,873,853	\$	\$	\$	\$	\$	\$	\$	\$ 1,873,853
Federal Sources		65,438	65,438								65,438
Other State Sources	27,146	235,350	262,496								262,496
Other Local Sources	10,114	29,756	39,870								39,870
Total Revenue	1,911,113	330,544	2,241,657								2,241,657
B. EXPENDITURES											
Certificated Salaries	510,700	185,690	696,390								696,390
Classified Salaries	134,951	24,427	159,378								159,378
Employee Benefits	353,255	128,712	481,967								481,967
Supplies	84,300	24,105	108,405								108,405
Services & Other Operating	657,209	174,290	831,499								831,499
Capital Outlay	38,508		38,508								38,508
Other Outgo	21,186		21,186								21,186
Support Costs	(5,727)	5,727									
Total Expenditures	1,794,382	542,951	2,337,333								2,337,333
C. EXCESS REVENUES (EXPENDITURES)	116,731	(212,407)	(95,676)								(95,676)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(89,436)	89,436									
Total Other Sources (Uses)	(89,436)	89,436									
E. FUND BALANCE INCREASE (DECREASE)	27,295	(122,971)	(95,676)								(95,676)
F. ADJUSTED BEGINNING BALANCE	1,305,549	546,549	1,852,097								1,852,097
G. ENDING BALANCE	\$ 1,332,844	\$ 423,578	\$ 1,756,421	\$	\$	\$	\$	\$	\$	\$	\$ 1,756,421

MULTI-YEAR BUDGET PROJECTION

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL											3/5/2025
ALL FUNDS	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total
SECOND INTERIM MULTI-YEAR PROJECTION	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	All Funds
FISCAL YEAR 2026-27											
A. REVENUES											
Local Control Funding Formula	\$ 1,860,097	\$	\$ 1,860,097	\$	\$	\$	\$	\$	\$	\$	\$ 1,860,097
Federal Sources		65,438	65,438								65,438
Other State Sources	24,767	234,431	259,198								259,198
Other Local Sources	10,023	29,756	39,779								39,779
Total Revenue	1,894,887	329,625	2,224,512								2,224,512
B. EXPENDITURES											
Certificated Salaries	520,700	183,290	703,990								703,990
Classified Salaries	137,451	24,427	161,878								161,878
Employee Benefits	372,463	128,221	500,684								500,684
Supplies	84,300	23,105	107,405								107,405
Services & Other Operating	665,599	122,391	787,990								787,990
Capital Outlay	38,508		38,508								38,508
Other Outgo	21,186		21,186								21,186
Support Costs	(5,727)	5,727									
Total Expenditures	1,834,480	487,161	2,321,641								2,321,641
C. EXCESS REVENUES (EXPENDITURES)	60,407	(157,536)	(97,129)								(97,129)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources											
Other Uses											
Contributions	(89,457)	89,457									
Total Other Sources (Uses)	(89,457)	89,457									
E. FUND BALANCE INCREASE (DECREASE)	(29,050)	(68,079)	(97,129)								(97,129)
F. ADJUSTED BEGINNING BALANCE	1,332,844	423,578	1,756,421								1,756,421
G. ENDING BALANCE	\$ 1,303,794	\$ 355,499	\$ 1,659,292	\$	\$	\$	\$	\$	\$	\$	\$ 1,659,292

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
 Beginning Cash balance as of January 31, 2025

03/05/25

	February	March	April	May	June	Receivable
Cash as of Jan 31	1,790,968	1,749,205	1,727,450	1,710,075	1,597,978	
LCFF Revenues	182,817	189,371	182,817	182,817	189,371	0
Federal Revenues	0	878	2,916	6,359	(6,040)	6,421
State Revenues	5,074	5,074	10,056	5,074	569,446	9,965
Local Revenues	1,979	5,420	5,356	(4,376)	4,492	(9,820)
Sources	0	0	0	0	0	
P/Y Recbl	0	0	0	0	0	
1000	70,737	68,982	68,054	72,607	88,572	
2000	18,758	16,260	16,251	17,191	14,684	
3000	41,532	41,109	40,787	39,772	92,042	
4000	11,862	11,350	14,138	10,462	64,074	
5000	88,743	84,797	79,290	102,569	245,337	
6000	0	0	0	0	38,508	
7000	0	0	0	0	21,186	
Uses	0				0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	59,370	0	
Deferred Expense	0					
Prepaid Expense					0	
Cash Balance	1,749,205	1,727,450	1,710,075	1,597,978	1,790,845	

Total Receivables (including deferred appropriations if any)

\$6,566

Final Projected Cash Balance General Fund, TRANS, Reserve:

\$1,790,845

**Northern United Siskiyou Charter School
Budget Three Year Review
2024-25, 2025-26 & 2026-27
Second Interim**

This transmittal document is provided as supporting information to the 2024-25 Second Interim cycle for Northern United Siskiyou Charter School. The document consists of the budget year and two subsequent years.

Enrollment and Average Daily Attendance (ADA)

Enrollment projections are based on current year enrollment and attendance trends. We used a 91% attendance rate for the revenue projections in all three years. Current year ADA of 123.75 is based upon enrollment estimate of 136 students.

2025-2026 & 2026-2027

Both years assume ADA of 123.75 based on an estimated enrollment of 136.

Revenues

With the exception of Special Education and Local Revenues, revenues are calculated using the Local Control Funding Formula (LCFF) Calculator with Department of Finance (DOF) COLA for the current year and a 0% COLA for the two budget years. Below is a summary of LCFF Revenue components for all budget years:

Components of LCFF By Object Code			
	2024-25	2025-26	2026-27
8011 - State Aid	\$1,859,425	\$1,849,103	\$1,835,347
8012 - EPA	\$24,750	\$24,750	\$24,750
8021-8089, 8096 – Property Taxes	\$0	\$0	\$0
TOTAL FUNDING	\$1,884,175	\$1,873,853	\$1,860,097

Federal Revenues

Title I – ESSA Part A Low-Income revenue is projected to be in the amount of \$44,414 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$5,162 and maintain that level for the two multi-years.

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

The Rural and Low-Income Schools (RLIS) revenue is projected to be in the amount of \$4,374 and maintain that level for the two multi-years.

Other State Revenues

Lottery revenue of \$191 per ADA unrestricted and \$82 per ADA restricted is based on 2024-25 estimated P-2 ADA adjusted for annual, is projected to be \$23,636 unrestricted and \$10,147 restricted.

Mandate Block Grant funding was added to the budget for all three years in the amount of \$4,538.

The Community Engagement Initiative Grant revenue of \$70,000 has been added to the current year only.

Other Local Revenues

Local interest revenue is budgeted at \$5,000 for 2024-2025 and maintain that level for the two multi-years.

The Special Ed transfer of apportion from the County Office of Education is projected to be \$29,756 and maintain that level for the two multi-years.

Expenditures:

Personnel

2024-2025

Certificated

In 2024-2025, total Certificated salaries and wages are projected to increase by \$4,430 since first interim due to the addition of staff stipends.

Classified

In 2024-2025, total Classified salaries and wages are projected to increase by \$10,071 since first interim due to a reduction in instructional aide hours.

2025-2026 & 2026-2027

Certificated

The first Multi-Year budget projects a decrease in Certificated salaries and wages of \$2,614 due to the removal of CEI stipends and step increases. The second Multi-Year projects an increase of \$7,600 due to step increases.

Classified

The first Multi-Year budget projects a decrease in Classified salaries and wages of \$12,238 due to the removal of stipends for CEI. The second Multi-Year budget projects an increase in Classified salaries and wages of \$2,500 due to step increases.

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

The California State Teachers' Retirement System (STRS) budgeted rates are 19.10% in 2024-2025, 19.10% in 2025-2026 and 19.10% in 2026-2027. The California Public Employees' Retirement System (PERS) budgeted rates are 27.05% in 2024-2025, 27.40% in 2025-2026 and 27.50% in 2026-2027.

The Workers Compensation Rate is 0.74% in all three budget years.

The Health and Welfare expense budget is based on current projections for JPA rates in 2024-2025 and employee participation in benefits plans. The subsequent budget year projections are based on the continued cap of Spruce Tiered Plans.

Other Expenditures:

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

BUDGET TRANSFER RESOLUTION

Northern United – Siskiyou Charter School
(District)

Siskiyou County, California

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

See Attached Budget Transfer Transactions Report

PASSED AND ADOPTED by said Governing Board on March 13, 2025 by the vote:
(Date)

Ayes: _____

Noes: _____

Absent: _____

STATE OF CALIFORNIA, COUNTY OF SISKIYOU ss

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

(Signature, Clerk of the Governing Board)

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

County Office Use Only:

Transfer Number:	Date Posted:	By:

Account classifications selected

FD RESC Y OBJT GOAL FUNC SCH LOCAL

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

Field ranges selected

FI RANGE

Sort on: FUND

Date last used from: 07/01/2024 To 06/30/2025
Transaction Number from: 0 To 999999
Date entered from: 00/00/0000 To 99/99/9999
Detail Sorted by: Date
Unapproved Transactions Only
Transfer Subtotal Option: Transfer sub-totals will be printed.
Audit ID: All

Date last used from: 07/01/2024 To 06/30/2025
 Transaction Number from: 0 To 999999
 Date entered from: 00/00/0000 To 99/99/9999
 Detail Sorted by: Date
 Unapproved Transactions Only

FUND :62 CHARTER SCH. ENTERPRISE FUND

Number	Date	Date Entered	Description	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Debit	Credit
250014	01/31/2025	03/05/2025	Second Interim										
												Entered by: KWIT	Unapproved
1.			62-0000-0-1150-1110-1000-000-00000										5,000.00
2.			62-0000-0-2100-1110-1000-000-00000									15,000.00	
3.			62-0000-0-2900-1110-1000-000-00000										1,000.00
4.			62-0000-0-3101-1110-1000-000-00000										955.00
5.			62-0000-0-3202-1110-1000-000-00000									3,787.00	
6.			62-0000-0-3301-1110-1000-000-00000									230.00	
7.			62-0000-0-3302-1110-1000-000-00000									868.00	
8.			62-0000-0-3311-1110-1000-000-00000										72.50
9.			62-0000-0-3312-1110-1000-000-00000									203.00	
10.			62-0000-0-3501-1110-1000-000-00000										2.50
11.			62-0000-0-3502-1110-1000-000-00000									7.00	
12.			62-0000-0-3601-1110-1000-000-00000										36.50
13.			62-0000-0-3602-1110-1000-000-00000									102.20	
14.			62-0000-0-4100-1110-1000-000-00000										1,000.00
15.			62-0000-0-5400-0000-7200-000-00000									21,966.00	
16.			62-0000-0-5400-1110-1000-000-00000										23,034.00
17.			62-0000-0-5710-1110-1000-000-00000										899.00
18.			62-0000-0-7142-5001-9200-000-00000									5,340.00	
19.			62-0000-0-7142-5760-9200-000-00000										14,341.00
20.			62-0000-0-8011-0000-0000-000-00000										14,347.00
21.			62-0000-0-8550-0000-0000-000-00000									544.00	
22.			62-0000-0-8980-0000-0000-000-00000										252.00
23.			62-0000-0-9790-0000-0000-000-00000									12,892.30	
												60,939.50*	60,939.50*
												TRANSFER TOTAL:	
250015	01/31/2025	03/05/2025	Second Interim										
												Entered by: KWIT	Unapproved
1.			62-0001-0-3101-1110-1000-000-00000										95.00
2.			62-0001-0-3201-1110-1000-000-00000										135.00
3.			62-0001-0-3301-1110-1000-000-00000										22.00
4.			62-0001-0-8980-0000-0000-000-00000									252.00	
												252.00*	252.00*
												TRANSFER TOTAL:	
250016	01/31/2025	03/05/2025	Second Interim										
												Entered by: KWIT	Unapproved
1.			62-1100-0-8560-0000-0000-000-00000									3,031.00	
2.			62-1100-0-9790-0000-0000-000-00000										3,031.00
												3,031.00*	3,031.00*
												TRANSFER TOTAL:	
250017	01/31/2025	03/05/2025	Second Interim										
												Entered by: KWIT	Unapproved
1.			62-1400-0-5710-1110-1000-000-00000									899.00	
2.			62-1400-0-8012-0000-0000-000-00000										900.00
3.			62-1400-0-9790-0000-0000-000-00000									1.00	
												900.00*	900.00*
												TRANSFER TOTAL:	
250018	01/31/2025	03/05/2025	Second Interim										
												Entered by: KWIT	Unapproved
1.			62-3010-0-3312-1110-1000-000-00000										0.14
2.			62-3010-0-5800-1110-3110-000-30002										1,346.00

CONTINUED

Date last used from: 07/01/2024 To 06/30/2025
 Transaction Number from: 0 To 999999
 Date entered from: 00/00/0000 To 99/99/9999
 Detail Sorted by: Date
 Unapproved Transactions Only

FUND :62 CHARTER SCH. ENTERPRISE FUND

Number	Date	Date Entered	Description	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Debit	Credit	
250018	CONTINUED													
	3.		62-3010-0-8290-0000-0000-000-00000									1,346.00		
	4.		62-3010-0-9790-0000-0000-000-00000									0.14		
			TRANSFER TOTAL:										1,346.14*	1,346.14*
250019	01/31/2025	03/05/2025	Second Interim											
	1.		62-4035-0-5800-1110-1000-000-00000									149.00	149.00	
	2.		62-4035-0-8290-0000-0000-000-00000									149.00	149.00*	
			TRANSFER TOTAL:										298.00	298.00*
250020	01/31/2025	03/05/2025	Second Interim											
	1.		62-4126-0-5800-1110-1000-000-00000									524.00	524.00	
	2.		62-4126-0-8290-0000-0000-000-00000									524.00	524.00*	
			TRANSFER TOTAL:										1,048.00	1,048.00*
250021	01/31/2025	03/05/2025	Second Interim											
	1.		62-6266-0-1150-1110-1000-000-00000									2,400.00	2,400.00	
	2.		62-6266-0-3101-1110-1000-000-00000									458.00	458.00	
	3.		62-6266-0-3311-1110-1000-000-00000									35.00	35.00	
	4.		62-6266-0-3501-1110-1000-000-00000									1.00	1.00	
	5.		62-6266-0-3601-1110-1000-000-00000									16.00	16.00	
	6.		62-6266-0-5200-1110-2700-000-00000									2,000.00	2,000.00	
	7.		62-6266-0-5800-1110-1000-000-00000									2,574.00	2,574.00	
	8.		62-6266-0-9790-0000-0000-000-00000									7,484.00	7,484.00	
			TRANSFER TOTAL:										14,952.00	14,952.00*
250022	01/31/2025	03/05/2025	Second Interim											
	1.		62-6300-0-8560-0000-0000-000-00000									1,895.00	1,895.00	
	2.		62-6300-0-9790-0000-0000-000-00000									1,895.00	1,895.00*	
			TRANSFER TOTAL:										3,790.00	3,790.00*
250023	01/31/2025	03/05/2025	Second Interim											
	1.		62-6332-0-3311-1110-1000-000-00000									0.46	0.46	
	2.		62-6332-0-9790-0000-0000-000-00000									0.46	0.46*	
			TRANSFER TOTAL:										0.92	0.92*
250024	01/31/2025	03/05/2025	Second Interim											
	1.		62-6770-0-1100-1110-1000-000-00000									2,970.00	2,970.00	
	2.		62-6770-0-2900-1110-1000-000-00000									3,630.00	3,630.00	
	3.		62-6770-0-3101-1110-1000-000-00000									567.27	567.27	
	4.		62-6770-0-3311-1110-1000-000-00000									43.07	43.07	
	5.		62-6770-0-3312-1110-1000-000-00000									288.00	288.00	
	6.		62-6770-0-3501-1110-1000-000-00000									1.49	1.49	
	7.		62-6770-0-3502-1110-1000-000-00000									2.00	2.00	
	8.		62-6770-0-3601-1110-1000-000-00000									21.68	21.68	
	9.		62-6770-0-3602-1110-1000-000-00000									29.00	29.00	

CONTINUED

Date last used from: 07/01/2024 To 06/30/2025
 Transaction Number from: 0 To 999999
 Date entered from: 00/00/0000 To 99/99/9999
 Detail Sorted by: Date
 Unapproved Transactions Only

FUND :62 CHARTER SCH. ENTERPRISE FUND

Number	Date	Date Entered	Description	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL	Debit	Credit	
250024	CONTINUED													
10.			62-6770-0-4300-1110-1000-000-00000									5,868.00		
11.			62-6770-0-5800-1110-1000-000-00000										5,000.00	
12.			62-6770-0-9790-0000-0000-000-00000										522.51	
			TRANSFER TOTAL:										9,471.51*	9,471.51*
250025	01/31/2025	03/05/2025	Second Interim											
			Entered by: KWIT Unapproved											
1.			62-7825-0-2900-1110-1000-000-00000										300.00	
2.			62-7825-0-3101-0000-7200-000-00000										752.16	
3.			62-7825-0-3101-1110-1000-000-00000										1,504.32	
4.			62-7825-0-3302-1110-1000-000-00000										18.76	
5.			62-7825-0-3311-0000-7200-000-00000										0.10	
6.			62-7825-0-3311-1110-1000-000-00000										0.20	
7.			62-7825-0-3312-1110-1000-000-00000										4.70	
8.			62-7825-0-3501-0000-7200-000-00000									0.03		
9.			62-7825-0-3501-1110-1000-000-00000									0.06		
10.			62-7825-0-3502-1110-1000-000-00000										0.37	
11.			62-7825-0-3601-0000-7200-000-00000									0.25		
12.			62-7825-0-3601-1110-1000-000-00000									0.51		
13.			62-7825-0-3602-1110-1000-000-00000										0.59	
14.			62-7825-0-9790-0000-0000-000-00000									2,580.35		
			TRANSFER TOTAL:										2,581.20*	2,581.20*
250026	01/31/2025	03/05/2025	Second Interim											
			Entered by: KWIT Unapproved											
1.			62-9328-0-3311-1110-1000-000-00000									0.40		
2.			62-9328-0-3501-1110-1000-000-00000									0.60		
3.			62-9328-0-3601-1110-1000-000-00000										0.84	
4.			62-9328-0-5800-0000-8110-000-00000										2,428.00	
5.			62-9328-0-5800-1110-1000-000-00000										1,755.00	
6.			62-9328-0-9790-0000-0000-000-00000									4,182.84		
			TRANSFER TOTAL:										4,183.84*	4,183.84*
			FUND	62	TOTAL:								92,757.65*	92,757.65*
			DISTRICT TOTAL:										92,757.65**	92,757.65**
			GRAND TOTAL:										92,757.65***	92,757.65***

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.3 Approval of 2025-2026 Calendar for NU-HCS

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett



Northern United - Humboldt Charter School

2025-26 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 25, 2025	LP1	25-Aug	26	27	28	29	School Starts - Aug 25
to		1-Sep	2	3	4	5	Labor Day - Sept 1
September 19, 2025		8	9	10	11	12	
Instructional Days	19	15	16	17	18	19	
September 22, 2025	LP2	22	23	24	25	26	
to		29	30	1-Oct	2	3	
October 17, 2025		6	7	8	9	10	
Instructional Days	20	13	14	15	16	17	
October 20, 2025	LP3	20	21	22	23	24	
to		27	28	29	30	31	
November 14, 2025		3-Nov	4	5	6	7	
Instructional Days	19	10	11	12	13	14	Veterans Day - Nov 11
November 17, 2025	LP4	17	18	19	20	21	
to		24	25	26	27	28-Nov	Thanksgiving Holiday Week - Nov 24-28
December 12, 2025		1-Dec	2	3	4	5	
Instructional Days	15	8	9	10	11	12	P1 Attendance
December 15, 2025	LP5	15	16	17	18	19	
to		22	23	24	25	26	Winter Break - Dec 22-Jan 2
January 23, 2026		28	30	31	1-Jan	2	
		5	6	7	8	9	
		12	13	14	14	16	Martin Luther King Day - Jan 19
Instructional Days	19	19	20	21	22	23	Semester 1 Ends - Jan 23 (92 days)
January 26, 2026	LP6	26	27	28	29	30	
to		2-Feb	3	4	5	6	
February 20, 2026		9	10	11	12	13	
Instructional Days	15	16	17	18	19	20	Presidents Week - Feb 16-20
February 23, 2026	LP7	23	24	25	26	27	
to		2-Mar	3	4	5	6	
March 20, 2026		9	10	11	12	13	
Instructional Days	20	16	17	18	19	20	P2 Attendance
March 23, 2026	LP8	23	24	25	26	27	
to		30	31	2-Jan	2	3	Note: Easter Sunday April 5th
April 17, 2026		6	7	8	9	10	Spring Break - Apr 6-10
Instructional Days	15	13	14	15	16	17	
April 20, 2026	LP9	20	21	22	23	24	
to		27	28	29	30	1-May	
May 15, 2026		4	5	6	7	8	
Instructional Days	20	11	12	13	14	15	
May 18, 2026	LP10	18	19	20	21	22	
to		25	26	27	28	29	Memorial Day - May 25
June 11, 2026		1-Jun	2	3	4	5	Semester 2 Ends - Jun 11 (88 days)
Instructional Days	18	8	9	10	11		Last Day of School - Jun 11 (180 days)

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

Revised 2/25/2025

Agenda Item 5.

ACTION ITEMS TO BE CONSIDERED

Subject:

5.4 Approval of 2025-2026 Calendar for NU-SCS

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett



Northern United - Siskiyou Charter School

2025-26 SCHOOL CALENDAR

School Months	180 Days Taught	Total Number of Instructional Days					Holidays and Special Notes
		Mon	Tues	Wed	Thurs	Fri	
August 25, 2025	LP1	25-Aug	26	27	28	29	School Starts - Aug 25
to		1-Sep	2	3	4	5	Labor Day - Sept 1
September 19, 2025		8	9	10	11	12	
Instructional Days	19	15	16	17	18	19	
September 22, 2025	LP2	22	23	24	25	26	
to		29	30	1-Oct	2	3	
October 17, 2025		6	7	8	9	10	
Instructional Days	20	13	14	15	16	17	
October 20, 2025	LP3	20	21	22	23	24	
to		27	28	29	30	31	
November 14, 2025		3-Nov	4	5	6	7	
Instructional Days	19	10	11	12	13	14	Veterans Day - Nov 11
November 17, 2025	LP4	17	18	19	20	21	
to		24	25	26	27	28-Nov	Thanksgiving Holiday Week - Nov 24-28
December 12, 2025		1-Dec	2	3	4	5	
Instructional Days	15	8	9	10	11	12	P1 Attendance
December 15, 2025	LP5	15	16	17	18	19	
to		22	23	24	25	26	Winter Break - Dec 22-Jan 2
January 23, 2026		29	30	31	1-Jan	2	
Instructional Days	19	5	6	7	8	9	
		12	13	14	14	16	Martin Luther King Day - Jan 19
Instructional Days	19	19	20	21	22	23	Semester 1 Ends - Jan 23 (92 days)
January 26, 2026	LP6	26	27	28	29	30	
to		2-Feb	3	4	5	6	
February 20, 2026		9	10	11	12	13	
Instructional Days	15	16	17	18	19	20	Presidents Week - Feb 16-20
February 23, 2026	LP7	23	24	25	26	27	
to		2-Mar	3	4	5	6	
March 20, 2026		9	10	11	12	13	
Instructional Days	20	16	17	18	19	20	P2 Attendance
March 23, 2026	LP8	23	24	25	26	27	
to		30	31	2-Jan	2	3	Note: Easter Sunday April 5th
April 17, 2026		8	7	8	9	10	Spring Break - Apr 6-10
Instructional Days	15	13	14	15	16	17	
April 20, 2026	LP9	20	21	22	23	24	
to		27	28	29	30	1-May	
May 15, 2026		4	5	6	7	8	
Instructional Days	20	11	12	13	14	15	
May 18, 2026	LP10	18	19	20	21	22	
to		25	26	27	28	29	Memorial Day - May 25
June 11, 2026		1-Jun	2	3	4	5	Semester 2 Ends - Jun 11 (88 days)
Instructional Days	18	8	9	10	11		Last Day of School - Jun 11 (180 days)

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

Revised 2/25/2025

Agenda Item 6.
DISCUSSION ITEMS

Subject:

6.1 Potential Compensation for NUCS Board Members

Action Requested:

Discussion

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

Some school boards compensate their board members with a stipend for each meeting. In light of the difficulties getting board members, a suggestion was made to discuss the option of our board receiving compensation.

Fiscal Implications:

TBD

Contact Person/s: Shari Lovett

Agenda Item 7.
REPORTS

Subject:

7.1 Enrollment and Attendance Report

Action Requested:

None

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

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

Enrollment as of 2/21/2025 (LP 6):
NU-Humboldt Charter School - 336
NU-Siskiyou Charter School - 125

Attendance as of 1/24/2025 (LP 5):
NU-Humboldt Charter School - 98.15%
NU-Siskiyou Charter School - 98.66%

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

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

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	327	324.63	98.15%	12/16-1/24	127	131.68	98.66%
1/27-2/21	336			1/27-2/21	125		
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 7 .
REPORTS

Subject:

7.2 Financial Reports

Action Requested:

None

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kelley Withers

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 February

Object	Description	Balance Forward	Budgeted	Revenue	Ending Balance
Revenue Detail					
LCFF Revenue Sources					
8011	REVENUE LIMIT ST AID-CURR YR	2,104,817.00			2,104,817.00
8012	REVENUE LIMIT-EPA	31,837.00			31,837.00
8096	TRANSFERS>CHARTERS IN LIEU TAX	5,895.00-		957.00	6,852.00-
	Total LCFF Revenue Sources	2,130,759.00	.00	957.00	2,129,802.00
Federal Revenue					
8181	SP ED-ENTITLEMENT PER UDC	65,007.00			65,007.00
8221	NATIONAL LUNCH PROGRAM	48,200.19			48,200.19
8290	ALL OTHER FEDERAL REVENUES	41,457.00		5,686.00	35,771.00
	Total Federal Revenue	154,664.19	.00	5,686.00	148,978.19
Other State Revenues					
8520	CHILD NUTRITION	25,610.66			25,610.66
8560	STATE LOTTERY REVENUE	67,978.13			67,978.13
8590	ALL OTHER STATE REVENUES	591,166.34		1,630.00	589,536.34
8595	ALL OTHER STATE REV-PRIOR YR	0.30			.30
	Total Other State Revenues	684,755.43	.00	1,630.00	683,125.43
Other Local Revenue					
8660	INTEREST	14,771.53-			14,771.53-
8677	INTERAGENCY SVCS BETWEEN LEA	28,236.00			28,236.00
8699	ALL OTHER LOCAL REVENUES	434,641.80			434,641.80
8792	TRANS OF APPORTION FROM COE	71,853.00			71,853.00
	Total Other Local Revenue	519,959.27	.00	.00	519,959.27
	Total Revenues	3,490,137.89	.00	8,273.00	3,481,864.89

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail						
Certificated Salaries						
1100	TEACHERS SALARIES - REGULAR	590,432.00		472,745.60	118,086.40	400.00-
1104	SPECIAL ED TEACHER	166,750.81		133,400.68	33,350.17	.04-
1132	COACHES AND SPECIAL ADVISORS	2,250.00			40.00	2,210.00
1133	SPECIAL PROJECTS TEACHER	12,656.41		10,125.48	2,531.37	.44-
1140	TEACHER SALARY - SUBSTITUTES	8,695.00			1,128.75	7,566.25
1150	TEACHER SALARY - OTHER PAY	35,000.00			1,317.00	33,683.00
1200	CERT PUPIL SUPPORT SAL - REG	57,934.50		46,347.68	11,586.92	.10-

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

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Certificated Salaries (continued)						
1207	PHYSICAL, MENTAL HLTH PRSNL	15,375.00		12,300.00	3,075.00	.00
1300	CERT SUPRVSR'S & ADMIN'S SAL	54,595.81		43,676.68	10,919.17	.04-
1307	SUPERVISORS SALARIES	24,000.00				24,000.00
1311	COORDINATOR	36,250.00		29,000.00	7,250.00	.00
1900	OTHER CERT SALARY- REGULAR	101,841.01		81,472.60	20,368.15	.26
	Total Certificated Salaries	1,105,780.54	.00	829,068.72	209,652.93	67,058.89
Classified Salaries						
2100	CLASS INSTR AIDE SAL-REGULAR	77,858.83		49,920.00	16,869.10	11,069.73
2122	INSTR AIDE SAL HRLY-SPECL ED	7,504.00		6,160.00		1,344.00
2160	COACHES & ADVISORS	5,250.00			80.00	5,170.00
2210	FOOD SERVICE PERSONNEL	22,120.00		17,696.00	4,424.00	.00
2214	CUSTODIAN	4,855.17		3,978.50	593.13	283.54
2218	COUNSELING/CAREER TECHNICIAN	49,857.24		40,085.64	9,971.42	199.82-
2255	COMPUTER LAB TECHNICIAN	29,737.50		23,790.00	5,947.50	.00
2304	BUSINESS MANAGER	44,687.50		35,750.00	8,937.50	.00
2307	COORDINATOR	34,389.56		27,511.38	6,877.84	.34
2308	DIRECTOR	30,395.81		24,316.68	6,079.17	.04-
2309	ADMINISTRATIVE ASSISTANT	16,800.00		13,440.00	5,750.40	2,390.40-
2402	ACCOUNT TECHNICIAN	32,751.19		26,348.12	6,635.33	232.26-
2403	CLERICAL TECHNICIAN	10,479.74		8,709.27	2,452.50	682.03-
2405	ATTENDANCE TECHNICIAN	20,541.62		16,233.36	4,108.34	199.92
2406	SECRETARY	16,544.00		13,904.00	4,048.00	1,408.00-
2900	OTHER CLASS SALARIES-REGULAR	71,091.75		23,869.56	9,979.20	37,242.99
2950	OTHER CLASS SALARIES-OTH PAY	1,000.00			100.00	900.00
	Total Classified Salaries	475,863.91	.00	331,712.51	92,853.43	51,297.97
Employee Benefits						
3101	STRS - CERTIFICATED	366,722.89		148,852.00	37,453.09	180,417.80
3102	STRS - CLASSIFIED	1,228.61		1,008.48	287.65	67.52-
3201	PERS - CERTIFICATED	15,222.45		12,177.92	3,044.48	.05
3202	PERS - CLASSIFIED	120,779.52		83,529.92	22,879.55	14,370.05
3311	SOCIAL SECURITY-CERTIFICATED	3,842.99		3,073.96	838.47	69.44-
3312	SOCIAL SECURITY-CLASSIFIED	28,990.81		20,128.88	5,636.05	3,225.88
3331	MEDICARE-CERTIFICATED	16,017.50		12,005.24	3,035.90	976.36
3332	MEDICARE-CLASSIFIED	6,870.88		4,784.08	1,339.96	746.84
3411	HEALTH & WELFARE BENEFITS-CRT	296,672.65		237,063.77	59,235.80	373.08

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

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Employee Benefits (continued)						
3412	HEALTH & WELFARE BENEFITS-CLS	113,111.03		79,732.63	19,963.30	13,415.10
3501	ST UNEMPLOYMENT INS-CERTIF	553.40		414.16	104.73	34.51
3502	ST UNEMPLOYMENT INS-CLASSIFD	237.74		164.95	46.20	26.59
3601	WORKER'S COMP-CERTIFICATED	8,062.32		6,044.00	1,528.41	489.91
3602	WORKER'S COMP-CLASSIFIED	3,462.94		2,408.51	674.56	379.87
	Total Employee Benefits	981,775.73	.00	611,388.50	156,068.15	214,319.08
Books and Supplies						
4110	TEXTBOOKS	8,990.88		206.36-	436.10	8,761.14
4310	MATERIALS & SUPPLIES	178,478.52		124.34-	4,287.14	174,315.72
4312	SUBSCRIPTIONS/PERIODICALS	2,690.00				2,690.00
4314	TESTS	564.00				564.00
4351	OFFICE SUPPLIES	1,833.90		681.48-	997.70	1,517.68
4361	VEHICLE SUPPLIES	0.43-			113.58	114.01-
4364	GASOLINE	2,527.46			1,143.52	1,383.94
4374	CUSTODIAL SUPPLIES	1,207.74		199.58	733.09	275.07
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	113,576.72		2,145.31-	2,145.31	113,576.72
4445	COMPUTERS	10,074.00		9,073.50		1,000.50
4453	OTHER TECHNOLOGY	500.00				500.00
4710	FOOD	2,179.27				2,179.27
	Total Books and Supplies	329,999.40	.00	6,115.59	9,856.44	314,027.37
Services and Other Operating Expenditures						
5100	SUBAGREEMENTS FOR SERVICES	24,722.00				24,722.00
5201	EMPLOYEE MILEAGE	15,613.74			79.73	15,534.01
5210	TRAVEL & CONFERENCES	58,863.96		10.85	1,322.97	57,530.14
5261	BUS TICKETS FOR STUDENTS	1,000.00				1,000.00
5300	DUES & MEMBERSHIPS	8,558.18			7,750.00	808.18
5450	OTHER INSURANCE	269.08		97.82-	97.82	269.08
5510	HEATING FUEL	27.11				27.11

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

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 February

Object	Description	Balance Forward	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)						
Services and Other Operating Expenditures (continued)						
5512	PROPANE	566.00			223.82	342.18
5520	ELECTRICITY SERVICES	4,220.49		1,558.57-	3,334.81	2,444.25
5530	WATER SERVICES	2,170.61		768.37-	768.37	2,170.61
5560	WASTE DISPOSAL	1,918.58		1,371.95-	1,371.95	1,918.58
5565	HAZARDOUS WASTE DISPOSAL	160.00				160.00
5610	RENTALS AND LEASES	0.40-		77.70-	77.70	.40-
5612	RENTALS AND LEASES-BUILDINGS	25,095.68		16,388.45-	22,088.45	19,395.68
5623	RENTALS AND LEASES-EQUIPMENT	10,152.12		816.25-	2,059.30	8,909.07
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-	1,100.90	4,508.92
5640	LEASE INTEREST EXPENSE	1,728.00				1,728.00
5800	CONTRACTED SERVICES	162,823.50		4,459.59	20,953.26	137,410.65
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	121,844.69				121,844.69
5822	AUDIT FEES	55,325.25			4,200.00	51,125.25
5823	LEGAL FEES	1,055.00				1,055.00
5831	ADVERTISEMENT	1,469.00		700.00-	1,662.00	507.00
5845	INFORMTN NETWORK SERV CONTR	11,361.00				11,361.00
5861	FINGERPRINTING	1,366.00			113.00	1,253.00
5868	OTHER EMPLOYMENT COSTS	2.00				2.00
5881	OTHER CHARGES/FEES	1,791.00			12.94	1,778.06
5884	LICENSE, PERMIT, USE FEE, TX	530.00			600.00	70.00-
5885	STUDENT AWARDS	100.00				100.00
5888	OTHER OPERATING EXPENSE	26,175.00				26,175.00
5909	TELEPHONE/COMMUNICATIONS	729.35			113.10	616.25
5922	TELEPHONE LINES - TECHNOLOGY	7,351.00		120.00-	807.00	6,664.00
5950	POSTAGE	577.54			14.60	562.94
Total Services and Other Operating Expenditures		553,361.39	.00	18,519.31-	68,751.72	503,128.98
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 = 8, Ending Period = 8, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

62 - CHARTER SCHOOLS ENTERPRISE FND

Fiscal Year 2024/25 February

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	3,480,384.97	.00	1,759,766.01	537,182.67	1,183,436.29
Excess Revenues (Expenditures)					(528,909.67)	

Account classifications selected
FD RESC Y OBJT GOAL FUNC SCH LOCAL

Field ranges selected
FI RANGE

	FD	RESC	Y	OBJT	GOAL	FUNC	SCH	LOCAL
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: 03/05/2025 09:15:33

FUND :01 GENERAL FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	used
Beginning balance						
9110 CASH IN COUNTY TREASURY	0.00	0.00	29,076.00-	0.00	29,076.00-	
9556 MISC DISTRICT VOL-DEDS	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	0.00	0.00	29,076.00-	0.00	29,076.00-	
Current year revenue						
8290 ALL OTHER FEDERAL REVENUES	0.00	0.00	29,076.00-	0.00	29,076.00	N/A
TOTAL Current year revenue	0.00	0.00	29,076.00-	0.00	29,076.00	
**Fund balance	0.00	0.00	29,076.00-			**

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	17,322.68	383,960.40	0.00	1,837,366.96	
9209 A/R SET-UP ODD YEARS	185,285.54	0.00	180,526.02-	0.00	4,759.52	
9210 A/R POST	34,817.71	0.00	98,947.67-	0.00	64,129.96-	
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	186,568.34	0.00	76.45-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	14,711.90-	0.00	14,711.90	0.00	0.00	
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	20,385.75-	8,215.35-	0.00	7,884.35-	
9515 SUI PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9516 W/COMP PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9518 MEDICARE PASS THROUGH	0.00	0.00	0.00	0.00	0.00	
9556 MISC DISTRICT VOL-DEDS	3,370.26-	0.00	0.00	0.00	3,370.26-	
9650 DEFERRED REVENUE	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	3,063.07-	335,843.08	0.00	1,812,297.21	
Current year revenue						
8011 STATE AID - CURRENT YEAR	1,873,772.00	193,001.65	1,138,342.40	0.00	735,429.60	60.8
8012 EPA REVENUE	25,650.00	0.00	11,641.00	0.00	14,009.00	45.4
8096 TRANSFERS TO CHART. IN LIEU TX	0.00	0.00	0.00	0.00	0.00	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	2,187.00	86,167.00	0.00	24,236.00-	139.1
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	18,835.20	0.00	10,021.80	65.3
8590 ALL OTHER STATE REVENUES	777,169.00	18,836.35	206,265.47	0.00	570,903.53	26.5
8660 INTEREST	5,000.00	0.00	24,639.49	0.00	19,639.49-	492.8
8699 ALL OTHER LOCAL REVENUES	10,000.00	118.83	17,184.14	0.00	7,184.14-	171.8
8792 TF 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	214,143.83	1,507,612.70	0.00	1,310,004.30	
*TOTAL Beginning balance + Revenue	4,294,071.13	1,690,597.96	2,984,066.83			*
Expense						
1100 CERTIFICATED TEACHERS SALARIES	467,010.00	40,524.83	254,773.99	179,962.66	32,273.35	93.1
1104 NUCS EDUCATION SPECIALIST	62,000.00	6,200.00	37,200.00	24,400.00	400.00	99.4
1150 NUCS TUTOR	13,676.00	0.00	9,645.00	0.00	4,031.00	70.5
1200 CERT PUPIL SUPPORT SALARY	76,500.00	6,375.00	38,250.00	37,750.02	499.98	99.3
1300 CERTIFICATED SUPERV & ADM SAL	75,388.00	5,995.83	49,279.14	23,466.68	2,642.18	96.5
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	912.50	7,571.13	3,650.00	2,680.13-	131.4
2400 CLERICAL/TECHNICAL/OFFICE SAL	117,510.00	9,648.25	74,644.51	38,426.32	4,439.17	96.2

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	2,873.50	19,691.00	11,294.00	4,250.50	87.9
3101 STRS CERTIFICATED	156,151.38	10,002.82	64,760.10	39,657.23	51,734.05	66.9
3201 PERS CERTIFICATED	26,510.00	2,650.90	15,905.40	10,603.60	1.00	100.0
3202 PERS CLASSIFIED	46,305.42	3,362.35	23,363.19	13,449.34	9,492.89	79.5
3301 SOCIAL SECURITY CERTIFICATED	6,315.00	604.19	3,874.38	2,420.40	10.22	99.8
3302 SOCIAL SECURITY CLASSIFIED	11,590.44	827.19	6,236.69	3,308.96	2,044.79	82.4
3311 MEDICARE - CERTIFICATED	10,071.00	850.67	5,605.32	3,850.91	614.77	93.9
3312 MEDICARE - CLASSIFIED	2,710.04	193.43	1,469.45	773.87	466.72	82.8
3401 HEALTH & WELFARE CERTIFICATED	160,577.95	16,106.40	97,539.66	64,425.60	1,387.31-	100.9
3402 HEALTH & WELFARE CLASSIFIED	43,164.00	3,499.00	27,989.00	13,996.00	1,179.00	97.3
3501 UNEMPLOYMENT - CERTIFICATED	348.02	29.33	193.27	131.84	22.91	93.4
3502 UNEMPLOYMENT - CLASSIFIED	93.60	6.68	50.66	26.51	16.43	82.4
3601 WORKERS COMP - CERTIFICATED	5,070.34	398.93	2,628.68	1,803.02	638.64	87.4
3602 WORKERS COMP - CLASSIFIED	1,366.65	90.73	689.17	362.29	315.19	76.9
4100 APPRVD TEXTBKS/CORE CURRICULA	24,000.00	112.98	12,755.95	292.00	10,952.05	54.4
4200 BOOKS AND REFERENCE MATERIALS	3,705.00	0.00	0.00	0.00	3,705.00	0.0
4300 SUPPLIES	111,289.00	3,866.00	28,319.72	2,319.06	80,650.22	27.5
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	851.21	79,349.78	0.00	14,149.22	84.9
5200 TRAVEL & CONFERENCE	36,252.00	6,617.58	10,821.02	4,135.06	21,295.92	41.3
5300 DUES & MEMBERSHIPS	18,304.00	0.00	0.00	0.00	18,304.00	0.0
5400 INSURANCE	45,000.00	46,068.50	46,068.50	45,335.00	46,403.50-	203.1
5500 OPERATION & HOUSEKEEPING SERV	10,000.00	368.87	1,411.67	9,430.29	841.96-	108.4
5520 ELECTRICITY	20,000.00	2,651.55	9,294.03	10,130.97	575.00	97.1
5530 WATER&/OR SEWAGE	4,000.00	106.48	703.55	3,181.45	115.00	97.1
5550 DISPOSAL/GARBAGE REMOVAL	1,800.00	63.75	473.25	917.59	409.16	77.3
5600 RENTALS, LEASES & REPAIRS,N.C.	14,100.00	288.35	7,480.27	11,183.05	4,563.32-	132.4
5612 NORTH UNITED RENT/LEASE BLDG	150,528.00	0.00	112,896.00	49,491.00	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	23,436.85	96,718.13	441,290.58	98,919.71-	122.5
5801 LEGAL FEES	2,000.00	1,402.50	1,402.50	0.00	597.50	70.1
5830 AUDIT FEES	25,000.00	15,337.87	15,337.87	0.00	9,662.13	61.4
5864 CO-OP / SCOE	4,700.00	0.00	2,350.00	0.00	2,350.00	50.0
5881 NORTH UNITED OTHER CHGS/FEES	10,000.00	0.00	284.50	0.00	9,715.50	2.8
5912 COMMUN - INTERNET SVCS/LINES	4,560.00	1,446.11	1,446.11	0.00	3,113.89	31.7
5922 COMMUNICATION - TELEPHONE SVCS	5,500.00	3,435.77	2,679.47	5,465.26	2,644.73-	148.1
5930 COMMUNICATION - POSTAGE/METER	1,675.00	0.00	472.90	600.00	602.10	64.1
6900 DEPRECIATION EXPENSE	38,508.00	0.00	0.00	0.00	38,508.00	0.0
7142 OTH TUIT,EXC CST PMT TO COE	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	217,206.90	1,171,769.62	1,057,540.56	198,174.16	
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	1,473,391.06	1,812,297.21			**

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 7.
REPORTS

Subject:

7.3 Director's Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett



BOARD OF TRUSTEES APPRECIATION PROCLAMATION

WHEREAS, AVID Center recognizes the importance of educational leadership and governance at the local level directly affecting the development of college and career readiness for all students; and

WHEREAS, AVID Center acknowledges the vital role that School Board Members play in the development of student agency, rigorous academic preparedness, and opportunity knowledge for all students; and

WHEREAS, AVID Center appreciates the partnership with School Board Members in fostering a culture of academic achievement and personal growth among students; and

WHEREAS, AVID Center recognizes that School Board Members build the framework and foundation that make it possible for the schools in their district to build the students of today into the leaders of tomorrow; and

WHEREAS, AVID Center, in conjunction with School Board Members, is committed to the continuous improvement of our education system to better prepare every child for the challenges of the future; and

WHEREAS, AVID Center wishes to honor and thank School Board Members for their commitment to the success of every student in their district during Board of Trustees Appreciation Month, from January 6 to February 5, 2025;

NOW, THEREFORE, I, Dr. Thuan Nguyen, on behalf of AVID Center, do hereby proclaim our deepest appreciation for the dedicated service of School Board Members across the district.

We commend their efforts in shaping our education system and their unwavering commitment to developing student agency. We acknowledge their invaluable contributions in transforming our students into the leaders of tomorrow.

AVID[®]

Dr. Thuan Nguyen
Chief Executive Officer
and President, AVID Center



February 20, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated April 3, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Northern United Charter Schools ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

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

Scope of audit services

We will audit the financial statements of Northern United Charter Schools, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2025.

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

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

Nonaudit services

We will also provide the following nonaudit services:

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

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the

financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

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

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

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

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

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

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

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

Auditor responsibilities, procedures, and limitations

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

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

- Management Override of Controls
- Revenue Recognition

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

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

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

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

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

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

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

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

Management responsibilities

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

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

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

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

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

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

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

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

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

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

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

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

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

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

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

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

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

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

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

Engagement administration and other matters

We expect to begin our audit on approximately April 1, 2025.

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

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

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

confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California Department of Education, California State Controller's Office, and authorizer(s), or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

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

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

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

Fees

Our professional fee is \$43,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

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

Bill to be mailed on

April 2025

Amount to be billed

One-third of our professional fees

August 2025
November 2025

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

Additional state compliance procedures related to changes to the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel will be billed as out-of-scope.

Unexpected circumstances

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

Changes in accounting and audit standards

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

Agreement

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

Sincerely,

CliftonLarsonAllen LLP

Response:

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

CLA
CLA

Marlen Gomez

Marlen Gomez, Principal

SIGNED 2/21/2025, 1:17:15 PM PST

Client
Northern United Charter Schools

Shari Lovett

Shari Lovett, Executive Director

SIGNED 2/24/2025, 10:47:12 AM PST



Date: February 21, 2025

Statement of Work - Tax Exempt Returns and Filings

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated April 3, 2023, or any superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Northern United Charter Schools ("you," "your," or "the organization"). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2025.

Our responsibility to you

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

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

Your responsibilities

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

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

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

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

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

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

Section 174 capitalization requirement

For tax years beginning after December 31, 2021, research and experimental (“R&E”) expenditures under IRC Section 174 are required to be capitalized and amortized. In the case of domestic R&E expenditures, the amortization period is 5 years, and in the case of foreign R&E expenditures the amortization period is 15 years. In order to comply with the law, your R&E expenditures under Section 174 must be identified and properly categorized. Should an accounting method change requiring a Form 3115 or equivalent statement be required, a separate Statement of Work for these services will be required.

Beneficial ownership information reporting

Beginning in 2024 under the Corporate Transparency Act (CTA), certain entities organized in the U.S. (including entities that are disregarded for federal income tax purposes) and foreign entities doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. The report must provide each beneficial owner, each company applicant and other required information. Entities subject to the beneficial ownership information (BOI) reporting include a corporation, limited liability company, or any other entity created by the filing of a document with the secretary of state or similar office under state, Tribal or foreign country law. Note that some entities are exempt from the BOI reporting requirements (including many nonprofits and certain large operating

companies).

It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

Tax examinations

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

Record retention

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

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

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

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

Tax consulting services

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

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for your information and use only and is not to be provided to any third party without our express written consent.

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

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

IRS Form 990 – Return of Organization Exempt from Income Tax	\$4,500
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Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

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

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

We will bill for all expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees. Our invoices, including applicable state and local taxes, are payable on presentation.

Termination of agreement

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

Agreement

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

CliftonLarsonAllen LLP

Marlen Gomez

Principal

marlen.gomez@claconnect.com

Accepted on behalf of:

CLA
CLA

Marlen Gomez

Marlen Gomez, Principal

SIGNED 2/21/2025, 1:19:42 PM PST

Client

Northern United Charter Schools

Shari Lovett

Shari Lovett, Executive Director

SIGNED 2/24/2025, 10:48:05 AM PST

Agenda Item 7.
REPORTS

Subject:

7.4 Northern United - Humboldt Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Rebekah Davis



Humboldt Regional Director Board Report 3-13-25

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

A. Our Science Fair was a great day celebrating science! Our top 3 projects are heading to the County Science Fair in March:

Which Filter is Better?, Electric Produce and What is the Best Slime?



B. Julia at BLC shares:

Last week we had an all school Jeopardy game. We had teams from each grade level compete with each other. Categories included, math, science, social studies, language arts, random, foundations and staff facts. It was a lot of fun and a great review for our students. It was heartwarming to see them all cheering each other on.



C. Lori at BLC shares:

The first and second graders have been reading a variety of books about the Arctic and Antarctica, as well as learning about some animals who live in those areas and how they survive in such harsh environments.

In science we've been learning about solids, liquids and gases in relation to water. The 2nd graders have been practicing being our class meteorologists, using the NOAA website to gather daily weather data, reading our outside thermometer, recording this data onto our math bar graph, and giving their daily weather report to the class.

In social studies we started learning about our past presidents in recognition of our upcoming "presidents week" off.

In P.E. class we've had some fun playing with our colorful parachute and practicing working together to get balls to bounce up and down on it.



D. Teal at BLC shares:

The third and fourth graders just finished a unit studying the regions of CA. They worked in pairs to research one region and create a diorama. They each made a brochure on the region as well.

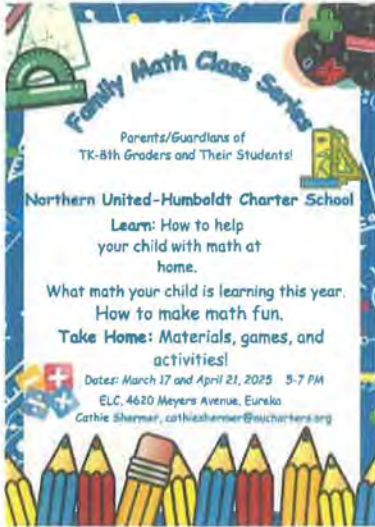


E. Blair at BLC shares:

The 5th grade has begun working on their Science Fair projects. They are currently completing their research and should be developing a hypothesis soon.

Additionally, the class has been working on their graphic artist skills, designing a flyer for the upcoming Valentine's Party using the platform, Canva.





F.

G. Zino represented us at the County Spelling Bee. He placed 4th out of 18 Spellers.



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 Wellness Coaches doing a mini lesson with students.



Northern United-
Humboldt Charter
School

JOIN US @ THE
**TALENT
SHOW!**

IT'S YOUR TIME TO SHINE!

Monday, March 23rd
2020 Campton Rd, Eureka
8:30pm- K-5th Show
6:00pm- Desert Auction
7pm- High School Show
5:00-6:00
Questions? see Rebelah Davis



B.

NORTHERN UNITED CHARTER SCHOOL

**EUREKA LEARNING
CENTER**

OPEN HOUSE



4620 Meyers Avenue
Eureka, CA 95503
707-445-0281
Thursday, March 20th
5:00pm-6:30pm



C.

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. Nona and BLC's Kindergarten class visited The Blue Ox Mill in January. They learned a lot of information about the way things worked in the past.



How to Participate:

1. Fill in the matrix after Selection Sunday- March 16th.
2. Predict the winner. Either make a random choice or Google tips for picking a March Madness winner. If you pick the Winner, you will get a prize. Email your choice to Mrs. Davis- rdavis@nucharters.org
3. After picking "The Winner", research the school. Find out the name, mascot, location, population, cost, percent, top five majors, and 10 famous alumni. Create a slide.
4. Update your matrix after each game:
 - a. First Four- 3/18-19
 - b. First Round- 3/20-21
 - c. Second Round- 3/22-23
 - d. Sweet Sixteen- 3/27-28
 - e. Elite Eight- 3/29-30
 - f. Final Four- 4/5
 - g. Championship Game- 4/7



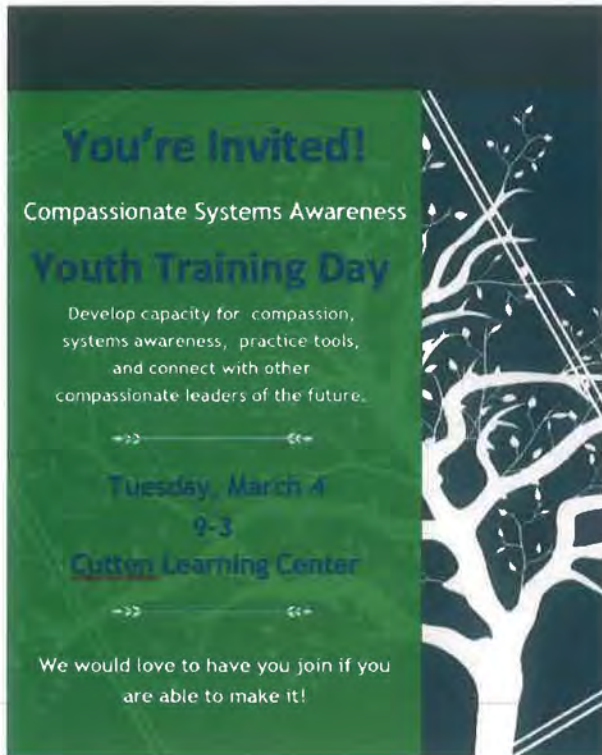
Helpful Links:
[Predicting the Winner](#)
[What is March Madness?](#)
[Informational Websites](#)

Optional Fun Things to Do:

1. Basketball Scavenger Hunt- print the sheet and visit the website listed.
2. Investigate Sneakers- how does the engineering in all aspects, including cushioning, support, and traction, aid the player? After researching, design the perfect sneaker.
3. Coach Biography- who is the coach of your predicted winning team? Write a short biography including his/her past experience, where they grew up, how many teams they've coached, etc.
4. TBA- Championship Game Viewing Party



B.



C.

Our Student Leaders at all three levels will join with other students from local schools for a day of training in Compassionate Systems.

D. ELC's Student Leadership participated in the Bowl for Kids Sake- Fungi Bowl! Students went out into the community and raised \$760 for Big Brothers Big Sisters. Our team- NUCShrooms!!



E. Cathie Shermer's I.S. students had a great time learning about dances in the States of Mexico at Cal Poly Humboldt event, Fiesta Folklorica!



Agenda Item 7.
REPORTS

Subject:

7.5 Northern United - Siskiyou Charter School Report

Action Requested:

Information

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

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

Fiscal Implications:

None

Contact Person/s: Shari Lovett, Kirk Miller

NU-SCS Board Report March 2025

Academic Rigor:



A senior student did troubleshooting and repair of one of our 3D printers and successfully got it working properly again.

Social Emotional Learning and Community:

MSLC 1st grade student displaying artwork that was his “passport” to various cultures he has been studying.



Community:



St Patrick's Day activity led by a parent educator at MSLC.

Enrichment:

At MSLC, students learned to sew cozy fleece socks made with material from prop 28 funds. They also learned to make oven mitts.



Students also learned to make wooden bridges in a design challenge to support weight.

We had a winter wonderland for a few days,



even in Yreka!



Students in YLC's Enrichment Class have been learning about Antarctica. Over the last few weeks, they learned how to sew as they made penguins to represent the coldest continent on earth.



Last week our 3-6 Science students studied Force and Motion with rockets. They made straw rockets and stomp rockets, choosing designs that they thought would produce the best rockets. After trying them out, they discussed what makes the best rocket, and brainstormed ways to revise their designs.



Academic Rigor:

YLC students building the laser etcher cutter.



YLC Students building the screen printer to make custom shirts and hoodies.

A student running his slate coaster set in manufacturing class. Art was sacred geometry which he generated using math and geometry in lightburn.



Agenda Item 7.
REPORTS

Subject:
7.6 Board Report

Action Requested:
Information

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

Fiscal Implications:
None

Contact Person/s: Shari Lovett, Rosemary Kunkler

Agenda Item 8.
NEXT BOARD MEETING

Subject:
8.1 Possible Agenda Items

Action Requested:
None

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

Fiscal Implications:
None

Contact Person/s:
Shari Lovett, Rosemary Kunkler

Agenda Item 8.
NEXT BOARD MEETING

Subject:

8.2 Next Board Meeting Date: April 16th

Action Requested:

Approval

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

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

Fiscal Implications:

None

Contact Person/s:

Shari Lovett, Rosemary Kunkler

Agenda Item 9.

ADJOURN