





# TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

16661 Old Mill Rd., Nevada City, California

Phone (530) 265-9052 ♦ Fax (530) 265-3049 ♦ www.twinridgeselementary.com

## BOARD OF TRUSTEES REGULAR MEETING MINUTES FRIDAY, DECEMBER 13TH, 2024 4:00 PM GRIZZLY HILL SCHOOL-Room 4

	<b>1. CALL TO ORDER:</b>	
	<b>2. ROLL CALL</b>	
	Aubrey Puetz Jonathan Farrell Mindi Morton Lorien Whitestone Malik Goodman	President Clerk NCSOS Representative Member Member
	<b>3. ATTENDEES:</b>	
Action	<b>4. APPROVAL OF THE DECEMBER 13TH , 2024 REGULAR AGENDA – Aubrey Puetz</b>	
	<b>5. PUBLIC COMMENT</b> The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)	
Action	<b>6. CONSENT ITEMS.</b> <i>These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent agenda for discussion.</i>	
Action	<b>A.</b> Shall the Board approve the November Warrants ( <i>white backup</i> )	
Action	<b>B.</b> Shall the Board approve the November 12th Regular Meeting Minutes? ( <i>see red text backup</i> )	
Action	<b>C.</b> Shall the Board approve the Interdistrict Transfer (OUT)	
	<b>7. REPORTS</b>	

Report	<b>A.</b>	Family Resource Center Report - <i>Diana Pasquini</i>						
Report	<b>B.</b>	TRTA - <i>Adam Percy</i>						
Report	<b>C.</b>	Little Acorns- <i>Alicia Lauder</i>						
Report	<b>D.</b>	Superintendent/Principal Report - <i>Dr. Erik Crawford</i>						
Report	<b>E.</b>	Little Acorns Preschool						
		<b>Age Groups</b>	<b>Age 2</b>	<b>Age 3</b>	<b>Age 4</b>	<b>Age 5</b>	<b>Total</b>	
		<b>Students</b>	1	6	3	0	10	
Report	<b>F.</b>	Community Schools- <i>Kristin Snell</i>						
Report	<b>G.</b>	Parent Teacher Club Report - <i>Aubrey Puetz</i>						
Report	<b>H.</b>	Current Enrollment - Grizzly Hill School						
		<b>Grade</b>	<b>TK/K</b>	<b>1/2</b>	<b>3/4</b>	<b>5/6</b>	<b>7/8</b>	<b>Total</b>
		<b>Students</b>	3/8	14/11	9/12	16/10	14/7	104
		<b>Teacher</b>	Clemens	Matteri	Hobbs	Percy	Hinrichs	
Report	<b>I.</b>	Board Report - <i>Trustees</i>						
	<b>8.</b>	<b>DISCUSSION/ACTION ITEMS</b>						
Discussion/Action	<b>A.</b>	Annual Organizational Meeting- <i>Dr. Crawford/Marisol Estrada</i>						
Discussion/Action	1.	Discussion on Board Positions						
Disclosure	2.	Certificate of Appointment In Lieu of Election/Oath of office for Aubrey Puetz, Lorien Whitestone, Jonathan Farrell.						
Discussion/Action	3.	Board Meeting Calendar- Annual Review						

Discussion/Action	<b>C.</b>	Local Indicators Dashboard Review- <i>Dr. Crawford</i>	
Discussion/Action	<b>D.</b>	Shall the Board the MOU for the Classified Employee Summer Assistance Program- <i>Dr. Crawford</i>	
Discussion/Action	<b>E.</b>	Shall the Board approve the Quote with Sierra Building Systems Inc.(proposal for the failed fire system)- <i>Dr. Crawford</i>	
Discussion/Action	<b>F.</b>	Shall the Board approve the contract with Procure Therapy for counseling services at Grizzly Hill School.- <i>Dr. Crawford</i>	
Discussion/Action	<b>G.</b>	Shall the Board approve the Measure “A” Bond Audit from Michelle Hansen- <i>Dr. Crawford</i>	
Discussion/Action	<b>H.</b>	Shall the Board approve the Audit for Twin Ridges Elementary School- <i>Dr. Crawford</i>	
Discussion/Action	<b>I.</b>	Shall the Board approve the 1st Interim Budget for Twin Ridges Elementary School District- <i>Dr. Crawford</i>	
Discussion/Action	<b>J.</b>	Fiscal Stabilization- <i>Dr. Crawford</i>	
Discussion/Action	<b>K.</b>	Facebook Postings/ Responsibility regarding school business- <i>Dr. Crawford</i>	
Discussion/Action	<b>L.</b>	Grizzly Hill Sports Program- <i>Dr. Crawford</i>	
Discussion/Action	<b>M.</b>	Library book surplus- <i>Dr. Crawford</i>	
Discussion/Action	<b>N.</b>	Classroom Funds- <i>Dr. Crawford</i>	
Discussion/Action	<b>O.</b>	Transportation- <i>Dr. Crawford</i>	
Discussion/Action	<b>P.</b>	Washington School - <i>Dr. Crawford</i>	
Discussion/Action	<b>Q.</b>	Compost Committee Update- <i>Trustee Farrell/ Trustee Puetz</i>	
Discussion/Action	<b>R.</b>	Clinic on Wheels update- <i>Dr. Crawford</i>	
Discussion/Action	<b>S.</b>	Martial Arts/ ELOP opportunities- <i>Dr. Crawford</i>	
Discussion/Action	<b>T.</b>	Board Meeting Agenda Posting Protocol- <i>Dr. Crawford</i>	
	<b>10.</b>	<b>UPCOMING MEETINGS: January 14 th, 2024</b>	
	<b>11.</b>	<b>PUBLIC COMMENT ON CLOSED SESSION ITEMS</b>	

	<b>12. CLOSED SESSION:</b>	
	<b>A.</b>	Public Employee Discipline/Dismissal/Release (Government Code § 54957)
	<b>B.</b>	Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Twin Ridges Teachers Association, California School Employees Association, SJR Chapter, Non-Represented Classified; Agency Negotiator: Superintendent Dr. Erik Crawford
	<b>C.</b>	Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).
	<b>13. RECESS /RECONVENE - Report Out on Closed Session – <i>Aubrey Puetz</i></b>	
	<b>A.</b>	Reportable Action Taken Regarding Public Employee Discipline/Dismissal/Release (Government Code § 54957(b))
	<b>B.</b>	Reportable Action Taken Regarding Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Non-Represented Classified. Agency Negotiator: Dr. Erik Crawford
	<b>C.</b>	Reportable Action Taken Regarding Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).
	<b>14. ADJOURNMENT:</b>	

This agenda was posted at least 72 hours prior to the meeting at 16661 Old Mill Rd. Nevada City, CA 95959 and on the website at TRES.D.ORG

**NOTICE:**

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, contact the Twin Ridges Elementary School District office at 530.265-9052 ext. 201 at least 48 hours before the scheduled Board meeting so that we may make every reasonable effort to accommodate your needs. {G.C. §54953.2, §54954.2(a) (1); Americans with Disabilities Act of 1990, §202 (42 U.S.C. §12132)}



12/13/2024

Aubrey Puetz, Board President

Date

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Dr. Erik Crawford, Superintendent/Principal

Date



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## BOARD OF TRUSTEES REGULAR MEETING MINUTES TUESDAY, NOVEMBER 12TH, 2024 4:00 PM GRIZZLY HILL SCHOOL-Room 4

	<p><b>1. CALL TO ORDER: 4:06</b></p>				
	<p><b>2. ROLL CALL</b></p>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%; padding: 5px;">                 Aubrey Puetz Jonathan Farrell Mindi Morton Lorien Whitestone Malik Goodman             </td> <td style="width: 35%; padding: 5px;">                 President Clerk NCSOS Representative Member Member             </td> <td style="width: 30%; padding: 5px; text-align: center;">                 Present Present Present Present Present             </td> </tr> </table>	Aubrey Puetz Jonathan Farrell Mindi Morton Lorien Whitestone Malik Goodman	President Clerk NCSOS Representative Member Member	Present Present Present Present Present	
Aubrey Puetz Jonathan Farrell Mindi Morton Lorien Whitestone Malik Goodman	President Clerk NCSOS Representative Member Member	Present Present Present Present Present			
	<p><b>3. ATTENDEES:</b> Dr. Erik Crawford, Marisol Estrada, Diana Pasquini, Peter ketchand, Kristin Snell, Emily Matteri, Cindy Browning, Sunshine Bender</p>				
<i>Action</i>	<p><b>4. APPROVAL OF THE NOVEMBER 12TH , 2024 REGULAR AGENDA – Aubrey Puetz</b></p>				
	<p><b>Board request a change in reports, Diana Pasquini will be Item “A” for reports and Williams Quarterly will move to item “B”</b></p> <p>Trustee Puetz seeks a motion to approve Trustee Morton makes a motion, Trustee Goodman seconds the motion. Vote carries as follows: (5/0/0/0/)</p> <p>Trustee Puetz-YES Trustee Farrell-YES Trustee Goodman-YES Trustee Whitestone-YES Trustee Morton-YES</p>				
	<p><b>5. PUBLIC COMMENT</b></p> <p>The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)</p>				

**No one for public comment**

**6. CONSENT ITEMS.** *These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent agenda for discussion.*

**A.** Shall the Board approve the October Warrants (*white backup*)

**B.** Shall the Board approve the October 8th Regular Meeting Minutes (*see Blue Text Backup*)

**C.** Shall the Board approve the October 29th Special Board Meeting Minutes (*see Red Text Backup*)

**D.** Personnel Change Report

- Jessica Wersal-Increase FTE
- Cori Hobbs- Stipend, Mentor Teacher Program (\$1,500)

(*see Salmon Backup*)

Trustee Puetz seeks a motion to approve the November Consent Items  
Trustee Morton makes a motion, Trustee Goodman seconds the motion  
The vote carries as follows:Vote carries as follows: (5/0/0/0/)

Trustee Puetz-YES  
Trustee Farrell-YES  
Trustee Goodman-YES  
Trustee Whitestone-YES  
Trustee Morton-YES

**7. REPORTS**

**A.** Williams Quarterly Report-*Peter Ketchand (see Clipped Backup)*

From an Investing standpoint everything looks good, up 5% as of the September report. In the month of October rates popped back up, bringing our percentages back together with a smaller gap. Sunshine has done some work to move some things around and may be able to use county funds to not have to take anything out of the Investment account. Peter goes through multiple scenarios of how to use funds to prepare for next year and how much we are willing to move towards the Bond if any. Peter reviews the reports provided to the board, highlighting the most up to date information. We will rollover into December to keep collecting interest.

**B.** Teacher Report- *Emily Matteri*

Emily Matteri- Introduces herself, shares some of her background and what her previous experience has been. Moves into what she is doing with students in the classroom. Talks about how she is utilizing I-Ready.

Talks about some of her strategies around I-Ready diagnostics and assignments. Excited about SIPP's and how she will integrate that intervention into her curriculum. Uses Epic as a reading resource. Has a "read to me" option for some of the kids that need extra support. Talks about homework, classwork, and reward systems she integrates into the classroom. Shares some behavior management strategies that are working in her classroom.

Report

**C.** Family Resource Center Report -*Diana Pasquini*

Food Drive-Fed 290 households, more than 700 people were fed. Clothes closet, Cold weather items are out and there was a large turn out for Halloween Costumes. Also provided uniforms for student servers at the fireman's dinner. Bedding is now also available at the FRC. Now offering some tech services. Playgroup, adult yoga, and Dance class all doing well and full. Diana gives a brief update on other events at the FRC. Diana highlights the performance of our 7/8 graders and how well they represented the school.

Report

**D.** TRTA -*Adam Pearcy*

Not Present-Handout provided to board members

Report

**E.** Little Acorns Preschool

Age Groups	Age 2	Age 3	Age 4	Age 5	Total
Students	1	6	3	0	10

Report

**F.** Community Schools- *Kristin Snell*

Kristin Snell- Community Schools update- Coffee with the principal. More attendees, a good variety of parents and caregivers. Family Forums and Circles of support. Also a large turnout. People were excited for the opportunity to get together and support each other. Next one will be on the topic of grief and grace. Had about 15 adults present at the last support meeting.

Library- Karina and Kristin both trained via Follet online training. Able to update all the currently enrolled students. Students have been able to access the library. Also having story time with TK/K. Students are getting more acclimated to being in the library and the behavior that is expected there. Kristin is working on gathering volunteers and canvassing teachers to see how they would like to access the library and when. Working on a more permanent plan to get the library functioning for all students and classrooms.

Shared wellness space updates. The Cabinet team went to Colfax to visit their space and talk to their team. Moving forward on planning stages for our own



space. Next Ridge Connections being worked on. ELOP-Gives update on camps offered during our fall break and November 1st day off. Gave kudos to Shelline for her efforts working with students on baking and cooking projects. Share a slideshow of some of the field trips and activities the students participated in during the camps.

Report

**G.** /Superintendent/Principal Report -*Dr. Erik Crawford*

Erik- Talks about Halloween and the student participation. Great fun day. Sipps training on Nov. 1st. Went well and a beneficial training for the staff. Teacher prep- 165 minutes of prep during the instructional week. This is done by P.E. and not having staff meetings every week.

Talks about Chicago park visit. Updates the Board on work done by AEDIS on their campus.

Geotechnical update- Aedis will take on that component so we don't have to put in another RFQ. Walkthrough on Wednesday with AEDIS and Geotech firm, moving quickly to hit all deadlines.

Mother Truckers Bus stop update-Went to visit the current bus route at that stop, shares some of his takeaways seeing the stop in action. Where students are currently located seems to be the safest location.

Master Gardener from Grass valley will help with an assembly to teach kids about composting. They will put on a composting assembly, and we currently have an educational video being shown to students in classrooms this week. Will introduce compost captains to gain student involvement. Looking to revitalize the greenhouse in time for spring.

Report

**H.** Current Enrollment - Grizzly Hill School

Grade	TK/K	1/2	3/4	5/6	7/8	Total
<b>Students</b>	3/9	14/11	9/12	16/10	14/7	105
<b>Teacher</b>	Clemens	Matteri	Hobbs	Pearcy	Hinrichs	

Report

**I.** Parent Teacher Club Report -*Aubrey Puetz*

Trunk or Treat highlights- Team worked great getting prepared for the spotty weather. Had the event outside as planned. Cal fire had a nice presence for our event. Grateful for the staff for all they do for the event. Bulb fundraiser was a success. Looking for Raffle prizes for Winter Dinner.

Report

**J .** Board Report -*Trustees*

Look into providing minutes separately to the board in advance of the agenda posting in an effort to streamline any changes that may need to be made.

**8. DISCUSSION/ACTION ITEMS**

*Discussion/Action*

**A.**

Compost Committee Update-*Trustee Farrell/ Trustee Puetz*

Dr. Crawford shares his plan for composting on our campus as a handout. Jonathan talks about how we can minimize our food waste. How can we evaluate our waste? Looking at things like packaging, what foods we are buying and what students are eating. Trustee Morton asks who will be providing some of the bins for the composting plan. Dr. Crawford notes the funding will come from the grant that Sunshine wrote.

Discussion moves to martial arts, and additional ELOP possibilities. It is decided we will add these items to future agenda items to makes sure we have room for proper discussion.

*Discussion/Action*

**B.**

Washington School -*Dr. Crawford*

Jordan and Erik will go out and visit Washington School to do a walking tour of the campus. Need to look at the retaining wall and work involved in getting it functioning as a community resource center.

*Discussion/Action*

**C.**

Local Indicators Dashboard Review-*Dr. Crawford*

Dr. Crawford shares some preliminary data, Public release data is not out yet, move to next month.

*Discussion/Action*






**D.**



End of Term Student Data I-Ready- *Dr. Crawford*  
(see white Backup)



Dr. Crawford reviews the presentation. Highlights overall whole school results. Explains to the board different categorical findings and that Reading Comprehension seems to be the biggest area of opportunity for many students. There is growth happening in Kindergarten and how that will come to fruition as the years go by. 1st grade also showed optimistic results. Not dealing with 3 or more grade levels below. Dr. Crawford goes through each grade level individually sharing highlights and opportunities for each grade. Talks about some of the possible COVID era learning, for upper grades is comprehension and informational text. Talks about some of the state standards shifting and what informational text has become in standards based testing.

Moves to Math Score Data- once we are able to level out scores there will be less need for intervention and we can begin to offer more elective choices in place of intervention. Goes through all school data grade by grade and reviews what the data shows and where our target groups should be to see scores go up. Discussion turns to grade 7 and 8. Dr. Crawford shares he has Ms. Sam's lesson

		plans and is teaching math components to address the scores. Discussion on how to get buy-in to the importance of performing well on the I-ready diagnostic. Trustee Goodman asks if we need more parent involvement, how can students see their results and growth in more real time? Trustee Goodman would like to see this data made available to parents before parent teacher conferences. Dr. Crawford continues with data analysis.	
Discussion/Action	<b>E.</b>	CAASPP Test Results Review (see white Backup)	
		Shares Yearly comparative data- reviews his slideshow presentation. Standard not met increased from last year to this. How can we get the students to take the test more seriously? Went down in math scores as well.	
Discussion/Action	<b>F.</b>	Shall the Board approve the Contract for Caitlin Shelton, School Psychologist, (Independent Contractor)-Dr. Crawford (see light Green Backup)	
		Dr. Crawford and Sunshine give clarification on the role of a school psych. Explains that it is not for the purposes of serving students directly but more for the IEP component. Trustee Puetz seeks a motion to approve Trustee Morton makes a motion to approve, Trustee Whitestone seconds the motion. Vote Carries as follows: (4/0/1/0)  Trustee Puetz-YES Trustee Farrell-YES Trustee Goodman-ABSTAIN Trustee Whitestone-YES Trustee Morton-YES	
Disclosure	<b>G.</b>	Acknowledgement of the Annual Organizational meeting date-.Dr. Crawford (see Blue Backup)	
		Board has acknowledged, Marisol clarified why we are having the meeting on the 13th.	
Discussion/Action	<b>H.</b>	Annual Governance Calendar review, first read.-Dr. Crawford (see Purple Backup)	
		Dr.Crawford would like the board to take a look at the document and bring back any suggestions for our December meeting. Trustee Goodman would like to add closed session Board only meetings. The idea of adding Board Check-in January Closed session only for Board Members only. Adding a component of Sports to the governance calendar in august and november	
Disclosure	<b>I.</b>	Acknowledgement of the completion of the F.I.T.-Dr. Crawford (see GoldenRod Backup)	

		Dr. Crawford reviews the FIT. talks about the 17 areas on the campus that were evaluated. Walkthrough was completed by M&O and Dr. Crawford. Interior repair issues will be addressed with the bond money. Trustee Goodman points out the Facia on the library. We don't have anything that is a major repair issue. No water gas leaks, or walls falling in.	
<i>Discussion/Action</i>	<b>J.</b>	Evaluate Progress of Annual Goals and Describe Any Changes to Goals as it pertains to the LCAP.- <i>Dr. Crawford</i>	
		Highlights some of the progress towards the goals. Expanding clubs and EIOP opportunities follows goal number #2. Focus on Academics, through various intervention programs and new intervention schedules. Parent engagement- PTC, Coffee with the principal, different people each time. , Volunteer handbooks, (community involvement) SEL learning/ bullying. Mid Year LCAP template from CDE will supply a form.	
<i>Discussion/Action</i>	<b>K.</b>	Shall the Board approve the Audit Engagement Letter from Michelle Hanson- <i>Dr. Crawford/Sunshine Bender (see Dark Green Backup)</i>	
		<p>Sunshine clarifies that this Audit is specific to Bond, We are on a 3 year cycle this will be our last year with Michelle.</p> <p>Trustee Puetz seeks a motion to approve Trustee Morton makes a motion, Trustee Whitestone seconds the motion. Vote Carries as follows (5/0/0/0)</p> <p>Trustee Puetz-YES Trustee Farrell-YES Trustee Goodman-YES Trustee Whitestone-YES Trustee Morton-YES</p>	
<i>Discussion/Action</i>	<b>L.</b>	Shall the Board approve the Quote from the Collaborative Classroom. <i>(see yellow backup)</i>	
		<p>Dr. Crawford explains the process leading up to the quote. All teachers have leveled their students to identify which kits are needed for each student group. Because our students are at all levels we need various levels for each class. The heart of the kit can be reused over and over again. Sunshine explains that the funding is coming from Supplemental Concentration, lottery in supplemental curriculum, and surplus in title one.</p> <p>Trustee Puetz seeks a motion to approve Trustee Whitestone makes a motion, Trustee Goodman seconds the motion.</p> <p>Cindy Browning shares her experience with SIPPS and how the digital component comes into play for the teacher prep time. This is not a digital component for the students to interact with but rather a mode</p>	

		<p>Vote carries as follows: (5/0/0/0)</p> <p>Trustee Puetz-YES</p> <p>Trustee Farrell-YES</p> <p>Trustee Goodman-YES</p> <p>Trustee Whitestone-YES</p> <p>Trustee Morton-YES</p>	
Discussion/Action	M.	<p>Shall the board approve the opening of Fund 40 for the purpose of separating \$115,526.37, of Malakoff proceeds from Fund 21 Bond proceeds. -</p> <p><i>Dr. Crawford/Sunshine Bender</i></p>	
		<p>Sunshine gives an explanation of why we need to split the account. For safeguarding of bond proceeds. Sunshine explains that the only thing in fund 21 is now Bond Proceeds. Sunshine explains they must acknowledge the original amount.</p> <p>Trustee Puetz seeks a motion to approve, Trustee Morton makes a motion, Trustee Whitestone seconds the motion</p> <p>Vote Carries as follows: (5/0/0/0)</p> <p>Trustee Puetz-YES</p> <p>Trustee Farrell-YES</p> <p>Trustee Goodman-YES</p> <p>Trustee Whitestone-YES</p> <p>Trustee Morton-YES</p>	
Discussion/Action	N.	Fiscal Stabilization	
		<p>Trustee Goodman asks Dr. Crawford what he sees as a cost savings to our bottom line. Shares some of the reasons why we have lost students.</p> <p>Optimistically as we have family homes being sold we keep marketing our school. Working with Jostens to create a Grizzly Hill Logo. Where are we making important decisions on staffing and what the plan is to reduce our spending. Program consolidation is where we will see the most significant savings. Sunshine explains how she was able to save so much and protect our funds. Through state funding, equity multiplier, and learning recovery block aid, and covid funds. Sunshine shares information on vacation balances. This is an amount that we will have to pay out at the end of the year, if an employee does not use their time and if they request it. Due to the Audit Sunshine had to reconcile vacation balances which will need to be paid out. Only for 12 month employees.</p>	
	9.	<p><b>FUTURE AGENDA ITEMS DISCUSSION:</b> Local indicators Dashboard review, Discussion on the process to get items on the Agenda for future meetings. Aubrey agrees that she will message each Board member to check in on future items that the board would like to see on the agenda.</p> <ol style="list-style-type: none"> <li>1. Facebook publishing guidelines/responsibility</li> <li>2. Sports, teams, coaches'</li> <li>3. Library books surplus how the books will be organized and relocated.</li> <li>4. Teacher classroom funds/how much \$/ what fund</li> </ol>	

**5. Transportation**

**10. UPCOMING MEETINGS: December 13th, 2024**

**11. PUBLIC COMMENT ON CLOSED SESSION ITEMS**

**No one present for closed session**

**12. CLOSED SESSION:**

**A.** Public Employee Discipline/Dismissal/Release (Government Code § 54957)

**B.** Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Twin Ridges Teachers Association, California School Employees Association, SJR Chapter, Non-Represented Classified; Agency Negotiator: Superintendent Dr. Erik Crawford

**C.** Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).

**13. RECESS /RECONVENE - Report Out on Closed Session – *Aubrey Puetz***

**A.** Reportable Action Taken Regarding Public Employee Discipline/Dismissal/Release (Government Code § 54957(b))

**B.** Reportable Action Taken Regarding Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Non-Represented Classified. Agency Negotiator: Dr. Erik Crawford

**C.** Reportable Action Taken Regarding Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).

**14. ADJOURNMENT: 8:05pm**

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11/12/2024

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Aubrey Puetz, Board President

Date

11/12/2024

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Dr. Erik Crawford, Superintendent/Principal

Date



Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
01-11 Employee CRAWFORD, ERIK (000258) 4624 ASHEVILLE CT CARMICHAEL, CA 95608										
2024/25	11/05/24		MILEAGE	EC MILEAGE 11-5-24	11/06/24	Paid	Printed	142.04		142.04
			9/24-11/5/24	(854417)						
		2025 01-0000-5220-00-000-0-0000-7150-000-0000								
Check #	25-457264			BatchId AP11072024		Check Date 11/08/24	PO#		Register # 000285	
<b>Total Invoice Amount</b>								<b>142.04</b>		
01-11 Employee CRAWFORD, ERIK (000258) 4624 ASHEVILLE CT CARMICHAEL, CA 95608										
2024/25	11/14/24		COFFEE WITH THE PRINCIPAL	EC 11-14-24	11/19/24	Paid	Printed	13.08		13.08
				(856806)						
		2025 01-0000-4300-00-000-0-0000-7150-000-0000								
Check #	25-458088			BatchId AP11212024		Check Date 11/22/24	PO#		Register # 000287	
2024/25	11/04/24		CERTIFICATED PD DAY REFRESHMENTS	EC 4-4-24	11/19/24	Paid	Printed	29.56		29.56
				(856806)						
		2025 01-0000-4300-00-000-0-0000-7200-000-0000								
Check #	25-458088			BatchId AP11212024		Check Date 11/22/24	PO#		Register # 000287	
<b>Total Invoice Amount</b>								<b>42.64</b>		
01-11 Employee MARTINES, SHELLINE (000200) 14491 BOQUEST DR. NEVADA CITY, CA 95959										
2024/25	11/05/24		PBIS SUPPLIES	SM 11-5-24	11/12/24	Paid	Printed	169.58		169.58
				(855243)						
		2025 01-0100-4300-00-005-0-1110-1000-000-0101								
Check #	25-457654			BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286	
<b>Total Invoice Amount</b>								<b>169.58</b>		
01-11 Employee MARTINES, SHELLINE (000200) 14491 BOQUEST DR. NEVADA CITY, CA 95959										
2024/25	11/13/24		MILEAGE 8/16-11/6	SM 11-13-24 MILEAGE	11/19/24	Paid	Printed	224.65		224.65
				(856806)						
		2025 01-6331-5220-00-005-0-0000-2700-000-0000								
Check #	25-458089			BatchId AP11212024		Check Date 11/22/24	PO#		Register # 000287	

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2024, Ending Create Date = 11/30/2024, Page Break by Check/Advice? = N, Zero? = Y)



ReqPay05a

Payment Register

Scheduled 11/06/2024 - 11/19/2024 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Employee			MARTINES, SHELLINE (000200)	(continued)					(continued)	
2024/25	11/08/24		PBIS SUPPLIES	SM 11-8-24 (856806)	11/19/24	Paid	Printed	139.63		139.63
2025 01-0100-4300-00-005-0-1110-1000-000-0101										
Check #	25-458089			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>364.28</b>		

Vendor			APRIL LEE WILLIAMS (000199/1)							
			PO BOX 641							
			NORTH SAN JUAN, CA 95960							
2024/25	10/31/24		GH INTERNET	AW OCT 24 MILEAGE (854417)	11/06/24	Paid	Printed	964.80		964.80
2025 01-6500-5876-00-000-0-5001-3600-000-0000										
Check #	25-457265			BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>964.80</b>		

Vendor			AT&T (000010/1)							
			PO BOX 9011							
			CAROL STREAM, IL 60197-9011							
2024/25	11/06/24		BAN 9391001368	000022552673 (856806)	11/19/24	Paid	Printed	60.11		60.11
2025 01-0000-5930-00-000-0-0000-8100-000-0000										
Check #	25-458090			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
2024/25	11/06/24		BAN 9391007879	000022552897 (856806)	11/19/24	Paid	Printed	462.42		462.42
2025 01-0000-5930-00-000-0-0000-8100-000-0000										
Check #	25-458090			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
2024/25	11/06/24		BAN 9391007881	000022552898 (856806)	11/19/24	Paid	Printed	96.10		96.10
2025 01-0000-5930-00-000-0-0000-8100-000-0000										
Check #	25-458090			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
2024/25	11/06/24		BAN 9391007882	000022552899 (856806)	11/19/24	Paid	Printed	129.37		129.37
2025 01-0000-5930-00-000-0-0000-8100-000-0000										
Check #	25-458090			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
2024/25	11/10/24		BAN 9391001369	000022561923 (856806)	11/19/24	Paid	Printed	29.27		29.27
2025 01-0000-5930-00-000-0-0000-8100-000-0000										

Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Vendor		AT&T (000010/1)		(continued)		(continued)				
Check #	25-458090			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>777.27</b>		
Vendor		CENTER FOR THE COLLABORATIVE CLASSROOM (000425/1) 1011 MARINA VILLAGE PARKWAY SUITE 110 ALAMEDA, CA 94501								
2024/25	10/18/24		SIPPS TRAINING	INV256636	11/19/24	Paid	Printed	4,000.00		4,000.00
			ALL CERTIFICATED	(856806)						
			2025 01-6266-5270-00-005-0-1110-1000-000-0000							
Check #	25-458091			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>4,000.00</b>		
Vendor		CLIFORNIA INTERNET LP dba GEOLINKS (000219/1) 251 CAMARILLO RANCH RD CAMARILLO, CA 93012								
2024/25	11/01/24		GH INTERNET	BD0218392	11/06/24	Paid	Printed	24.00		24.00
				(854447)						
			2025 01-0000-5930-00-000-0-0000-8100-000-0000							
Check #	25-457266			BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>24.00</b>		
Vendor		CRANMER ENGINEERING INC (000035/1) PO BOX 1240 GRASS VALLEY, CA 95945								
2024/25	10/31/24		DW OPERATOR & DROUGHT REPORT	GGK0153	11/12/24	Paid	Printed	716.00		716.00
				(855243)						
			2025 01-0000-5800-00-005-0-0000-8100-000-0000							
Check #	25-457655			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
2024/25	10/31/24		DW OPERATOR & DROUGHT REPORT	GGK0154	11/12/24	Paid	Printed	425.00		425.00
				(855243)						
			2025 01-0000-5800-00-001-0-0000-8100-000-0000							
Check #	25-457655			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
<b>Total Invoice Amount</b>								<b>1,141.00</b>		

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Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
<b>Direct Vendor</b> CRANMER ENGINEERING INC (000035/1) PO BOX 1240 GRASS VALLEY, CA 95945										
2024/25	10/31/24		LEAD LINE SURVEY	GGK0377LL (856806)	11/19/24	Paid	Printed	1,400.00		1,400.00
				2025 01-0000-5800-00-001-0-0000-8100-000-0000				700.00		
				2025 01-0000-5800-00-005-0-0000-8100-000-0000				700.00		
Check #	25-458092			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
								<b>Total Invoice Amount</b>	<b>1,400.00</b>	

<b>Direct Vendor</b> DURHAM SCHOOL SERVICES (000041/1) FILE 749085 LOS ANGELES, CA 90074-9085										
2024/25	11/04/24		FIELD TRIP	92061601 (855243)	11/12/24	Paid	Printed	1,832.38		1,832.38
				2025 01-0100-5871-00-000-0-1110-1000-000-0000				1,148.70		
				2025 01-2600-5871-00-000-0-8100-5000-000-0000				683.68		
Check #	25-457656			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
2024/25	11/04/24		TRANSPORTATION	92061602 (855243)	11/12/24	Paid	Printed	10,387.70		10,387.70
				2025 01-0100-5100-00-000-0-0000-3600-000-0000						
Check #	25-457656			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
								<b>Total Invoice Amount</b>	<b>12,220.08</b>	

<b>Direct Vendor</b> FOLLETT SCHOOL SOLUTIONS INC (000181/1) 91826 COLLECTION CENTER DR CHICAGO, IL 60693-0918										
2024/25	10/25/24		LIBRARY MANAGER	1561877 (854417)	11/06/24	Paid	Printed	385.00		385.00
				2025 01-7435-5270-00-005-0-1110-2420-000-0000						
Check #	25-457267			BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
								<b>Total Invoice Amount</b>	<b>385.00</b>	

<b>Direct Vendor</b> GOBLIN FORGE (000418/1) 14881 ALLEGHANY RD. NORTH SAN JUAN, CA 95960										
2024/25	10/31/24		DUNGEONS AND	OCT 24 GF (855243)	11/12/24	Paid	Printed	450.00		450.00
				2025 01-2600-5800-00-000-0-1110-1000-000-0000						

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2024, Ending Create Date = 11/30/2024, Page Break by Check/Advice? = N, Zero? = Y)

Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Vendor			GOBLIN FORGE (000418/1) (continued)							
Check #	25-457657			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
<b>Total Invoice Amount</b>								<b>450.00</b>		
Vendor			HUNT AND SONS INC (000044/1) PO BOX 277670 SACRAMENTO, CA 95827-7670							
2024/25	07/15/24		FUEL UNDERPAID	175658 B	11/06/24	Paid	Printed	131.52		131.52
			INVOICE 175658	(854417)						
		2025	01-0000-4390-00-000-0-0000-8100-000-0000							
Check #	25-457268			BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>131.52</b>		
Vendor			JACQUELINE RUTH DEBETS (000369/1) 1963 BUTTERMILK LANE ARCATA, CA 95521							
2024/25	11/12/24		2022080732 FINAL	FINAL 2022080732	11/12/24	Paid	Printed	2,071.64		2,071.64
				(855243)						
		2025	01-6500-5800-00-000-0-5760-1180-000-0000							
Check #	25-457658			BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
<b>Total Invoice Amount</b>								<b>2,071.64</b>		
Vendor			LOZANO SMITH,LLP (000345/1) 7404 N. SPALDING AVENUE FRESNO, CA 93720							
2024/25	11/13/24		LEGAL SERVICES	OCT 24 LEGAL	11/19/24	Paid	Printed	4,530.00		4,530.00
			OCT 24	(856806)						
		2025	01-0000-5802-00-000-0-0000-7200-000-0000							
Check #	25-458093			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>4,530.00</b>		
Vendor			MATTHEW LANGLEY (000327/1) 17537 SUNRISE RD NEVADA CITY, CA 95959							
2024/25	10/31/24		MUSIC OCT	1426	(854417)	11/06/24	Paid	Printed	810.00	810.00
		2025	01-6770-5800-00-005-0-1110-1000-000-0050							
Check #	25-457269			BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>810.00</b>		

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2024, Ending Create Date = 11/30/2024, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

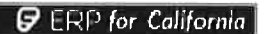
Payment Register

Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
<b>Vendor</b>			PARS ADMIN (000016/1) 4350 VON KARMAN AVE NEWPORT BEACH, CA 92660-2080							
2024/25	08/08/24		PARS FEES	56114 (856806)	11/19/24	Paid	Printed	263.77		263.77
Check #			2025 01-0000-5800-00-000-0-0000-7400-000-0000 25-458094 BatchId AP11212024 Check Date 11/22/24 PO# Register # 000287							
2024/25	09/13/24		PARS FEES	56308 (856806)	11/19/24	Paid	Printed	269.05		269.05
Check #			2025 01-0000-5800-00-000-0-0000-7400-000-0000 25-458094 BatchId AP11212024 Check Date 11/22/24 PO# Register # 000287							
2024/25	11/08/24		PARS FEES	56694 (856806)	11/19/24	Paid	Printed	269.05		269.05
Check #			2025 01-0000-5800-00-000-0-0000-7400-000-0000 25-458094 BatchId AP11212024 Check Date 11/22/24 PO# Register # 000287							
<b>Total Invoice Amount</b>								<b>801.87</b>		
<b>Vendor</b>			PG&E (000050/1) BOX 997300 SACRAMENTO, CA 95899-7300							
2024/25	10/30/24		6931227577-4	6931227577-4 NOV 24 (854417)	11/06/24	Paid	Printed	66.76		66.76
Check #			2025 01-0000-5520-00-004-0-0000-8100-000-0000 25-457270 BatchId AP11072024 Check Date 11/08/24 PO# Register # 000285							
<b>Total Invoice Amount</b>								<b>66.76</b>		
<b>Vendor</b>			PG&E (000050/1) BOX 997300 SACRAMENTO, CA 95899-7300							
2024/25	11/01/24		0390455458-5	0390455458-5 NOV 24 (855243)	11/12/24	Paid	Printed	58.40		58.40
Check #			2025 01-0000-5520-00-001-0-0000-8100-000-0000 25-457659 BatchId AP11142024 Check Date 11/15/24 PO# Register # 000286							
2024/25	11/01/24		0588820133-1	0588820133-1 NOV 24 (855243)	11/12/24	Paid	Printed	290.33		290.33
Check #			2025 01-0000-5520-00-001-0-0000-8100-000-0000 25-457659 BatchId AP11142024 Check Date 11/15/24 PO# Register # 000286							
2024/25	11/01/24		TRUE-UP	4640442670-5 NOV 24 (855243)	11/12/24	Paid	Printed	2,462.09		2,462.09
Check #			2025 01-0000-5520-00-005-0-0000-8100-000-0000 25-457659 BatchId AP11142024 Check Date 11/15/24 PO# Register # 000286							

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Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2024/25		11/01/24	PG&E (000050/1)	(continued)						(continued)
	2024/25	11/01/24	7588441545-8	7588441545-8 NOV 24 (855243)	11/12/24	Paid	Printed	381.56		381.56
2025 01-0000-5520-00-001-0-0000-8100-000-0000										
Check #	25-457659		BatchId AP11142024		Check Date	11/15/24	PO#	Register # 000286		
<b>Total Invoice Amount</b>								<b>3,192.38</b>		

<b>Part Vendor</b> PITNEY BOWES RESERVE ACCOUNT (000299/1) P.O. BOX 223648 PITTSBURGH, PA 15250-2648										
	2024/25	11/19/24	POSTAGE FOR METER	RA 48932065 NOV (856806)	11/19/24	Paid	Printed	1,000.00		1,000.00
2025 01-0000-5920-00-000-0-0000-7200-000-0000										
Check #	25-458095		BatchId AP11212024		Check Date	11/22/24	PO#	Register # 000287		
<b>Total Invoice Amount</b>								<b>1,000.00</b>		

<b>Part Vendor</b> QUENCH USA INC (000405/2) P.O. BOX 735777 DALLAS, TX 75373-5777										
	2024/25	11/01/24	WATER SYSTEM LEASE	INV08148615 (854417)	11/06/24	Paid	Printed	268.78		268.78
2025 01-0000-5600-00-005-0-0000-8100-000-0000										
Check #	25-457271		BatchId AP11072024		Check Date	11/08/24	PO#	Register # 000285		
<b>Total Invoice Amount</b>								<b>268.78</b>		

<b>Part Vendor</b> REED SPEECH THERAPY SERVICES (000068/5) 2980 OAK LN. MEADOW VISTA, CA 95722										
	2024/25	11/01/24	SPEECH SERVICES OCT	1203 (855243)	11/12/24	Paid	Printed	4,410.00		4,410.00
2025 01-6500-5100-00-000-0-5760-1190-000-0000										
Check #	25-457660		BatchId AP11142024		Check Date	11/15/24	PO#	Register # 000286		
<b>Total Invoice Amount</b>								<b>4,410.00</b>		

<b>Part Vendor</b> SCHOOLS INSURANCE GROUP (000179/1) 550 HIGH STREET SUITE 201 AUBURN, CA 95603-4712										
	2024/25	11/01/24	NOV 2024 BENEFITS	NOV 24 BENEFITS (856806)	11/19/24	Paid	Printed	20,151.15		20,151.15
2025 01- -9514- - - - - - - - - -										

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Payment Register

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Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
<b>Vendor</b> SCHOOLS INSURANCE GROUP (000179/1) (continued)										
Check #	25-458096			BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>20,151.15</b>		
<b>Vendor</b> SUBURBAN PROPANE 1643 (000020/1) PO BOX 12027 FRESNO, CA 93776-2027										
2024/25	10/31/24		PROPANE GH	1643-325205 (856806)	11/19/24	Paid	Printed	1,651.66		1,651.66
Check #	25-458097	2025 01-0000-5510-00-005-0-0000-8100-000-0000		BatchId	AP11212024	Check Date	11/22/24	PO#		Register # 000287
<b>Total Invoice Amount</b>								<b>1,651.66</b>		
<b>Vendor</b> UBEO WEST LLC (000104/2) P.O. BOX 301062 LOS ANGELES, CA 90030-1062										
2024/25	07/12/24		CONTRACT INVOICE	4571249 (855243)	11/12/24	Paid	Printed	46.04		46.04
Check #	25-457661	2025 01-0000-5600-00-005-0-0000-2700-000-0000		BatchId	AP11142024	Check Date	11/15/24	PO#		Register # 000286
<b>Total Invoice Amount</b>								<b>46.04</b>		
<b>Vendor</b> US BANK EQUIPMENT FINANCE (000056/1) PO BOX 790448 ST LOUIS, MO 63179-0448										
2024/25	11/20/24		COPY LEASE + COPIES	541217691 (854417)	11/06/24	Paid	Printed	795.20		795.20
Check #	25-457272	2025 01-0000-5600-00-005-0-1110-1000-000-0000		BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>795.20</b>		
<b>Vendor</b> WASHINGTON COUNTY WATER DIST (000063/1) PO BOX 34 WASHINGTON, CA 95986										
2024/25	10/30/24		WASHINGTON WATER SERVICE	OCT 24 WATER (854417)	11/06/24	Paid	Printed	162.18		162.18
Check #	25-457273	2025 01-0000-5540-00-004-0-0000-8100-000-0000		BatchId	AP11072024	Check Date	11/08/24	PO#		Register # 000285
<b>Total Invoice Amount</b>								<b>162.18</b>		

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ReqPay05a

Payment Register

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Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Vendor			WASTE MGMT OF NEVADA COUNTY (000059/1) PO BOX 541065 LOS ANGELES, CA 90054-1065							
2024/25	11/05/24		TRASH SERVICE NOV	3365524-0536-5 (855243)	11/12/24	Paid	Printed	328.78		328.78
Check #			2025 01- 0000- 5570- 00- 005- 0- 0000- 8100- 000- 0000 25-457662		BatchId	AP11142024	Check Date	11/15/24	PO#	Register # 000286
<b>Total Invoice Amount</b>								<b>328.78</b>		
Vendor			WILMA JENNY TRAVERS (000360/1) 18200 RAINBOWS END NEVADA CITY, CA 95959							
2024/25	10/31/24		ART OCT	OCT 24 JT ART (854417)	11/06/24	Paid	Printed	1,552.50		1,552.50
Check #			2025 01- 6770- 5800- 00- 005- 0- 1110- 1000- 000- 0050 25-457274		BatchId	AP11072024	Check Date	11/08/24	PO#	Register # 000285
<b>Total Invoice Amount</b>								<b>1,552.50</b>		
Vendor			CALIFORNIA DEPT OF EDUCATION (000038/1) CASHIERS OFFICE PO BOX 515006 SACRAMENTO, CA 95851-5006							
2024/25	11/06/24		FOOD DISTRUBUTION	25 SF-48438 (855243)	11/12/24	Paid	Printed	66.30		66.30
Check #			2025 13- 5310- 4700- 00- 000- 0- 0000- 3700- 000- 4700 25-457663		BatchId	AP11142024	Check Date	11/15/24	PO#	Register # 000286
<b>Total Invoice Amount</b>								<b>66.30</b>		
Vendor			SYSCO SACRAMENTO (000022/1) PO BOX 138007 SACRAMENTO, CA 95813-8007							
2024/25	10/30/24		FOOD SERVICE	531380020 (855243)	11/12/24	Paid	Printed	1,315.63		1,315.63
Check #			2025 13- 5310- 4700- 00- 000- 0- 0000- 3700- 000- 0000 25-457664		BatchId	AP11142024	Check Date	11/15/24	PO#	Register # 000286
2024/25	10/30/24		FOOD SERVICESUPPLIES	531380020 B (855243)	11/12/24	Paid	Printed	288.08		288.08
Check #			2025 13- 5310- 4300- 00- 000- 0- 0000- 3700- 000- 0000 25-457664		BatchId	AP11142024	Check Date	11/15/24	PO#	Register # 000286

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2024, Ending Create Date = 11/30/2024, Page Break by Check/Advice? = N, Zero? = Y)



ReqPay05a

Payment Register

Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Invoice Vendor			SYSCO SACRAMENTO (000022/1) (continued)						(continued)		
2024/25	11/06/24		FOOD SERVICE	531395784 (855243)	11/12/24	Paid	Printed	1,300.44		1,300.44	
Check #	25-457664	2025 13- 5310- 4700- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286		
2024/25	11/06/24		FOOD SERVICESUPPLIES	531395784 B (855243)	11/12/24	Paid	Printed	278.31		278.31	
Check #	25-457664	2025 13- 5310- 4300- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286		
2024/25	11/09/24		FOOD SERVICE SUPPLIES	531401831 (855243)	11/12/24	Paid	Printed	206.99		206.99	
Check #	25-457664	2025 13- 5310- 4300- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286		
<b>Total Invoice Amount</b>								<b>3,389.45</b>			

Invoice Vendor			SYSCO SACRAMENTO (000022/1) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2024/25	11/13/24		FOOD SERVICE	531407964 (856806)	11/19/24	Paid	Printed	1,331.91		1,331.91	
Check #	25-458098	2025 13- 5310- 4300- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11212024		83.87					
		2025 13- 5310- 4700- 00- 000- 0- 0000- 3700- 000- 0000				1,248.04					
Check #	25-458098			BatchId AP11212024		Check Date 11/22/24	PO#		Register # 000287		
<b>Total Invoice Amount</b>								<b>1,331.91</b>			

Invoice Vendor			VERITABLE VEGETABLE (000023/1) PO BOX 884926 SAN FRANCISCO, CA 94188-4926								
2024/25	10/08/24		FRESH FRUIT AND VEGGIES	1611012 (855243)	11/12/24	Paid	Printed	461.65		461.65	
Check #	25-457665	2025 13- 7033- 4700- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286		
2024/25	10/29/24		FRESH FRUIT AND VEGGIES	1613968 (855243)	11/12/24	Paid	Printed	432.60		432.60	
Check #	25-457665	2025 13- 7033- 4700- 00- 000- 0- 0000- 3700- 000- 0000		BatchId AP11142024		Check Date 11/15/24	PO#		Register # 000286		
<b>Total Invoice Amount</b>								<b>894.25</b>			

Scheduled 11/06/2024 - 11/19/2024

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
			Vendor: VERITABLE VEGETABLE (000023/1) PO BOX 884926 SAN FRANCISCO, CA 94188-4926							
2024/25	11/12/24		FRESH FRUITS AND VEGGIES	1615792 (856806)	11/19/24	Paid	Printed	445.95		445.95
			2025 13- 7033- 4700- 00- 000- 0- 0000- 3700- 000- 0000 Check # 25-458099 BatchId AP11212024 Check Date 11/22/24 PO# Register # 000287							
<b>Total Invoice Amount</b>								<b>445.95</b>		

			Vendor: DIVISION OF THE STATE ARCHITECT (000426/1) 1102 Q. STREET SUITE 5100 SACRAMENTO, CA 95811							
2024/25	11/19/24		PLAN/ FIELD REVIEW FEE PTN 66415-4	PTN- 66415-4 (856806)	11/19/24	Paid	Printed	24,300.00		24,300.00
			2025 25- 9025- 5800- 00- 000- 0- 0000- 7200- 000- 0000 Check # 25-458100 BatchId AP11212024 Check Date 11/22/24 PO# Register # 000287							
<b>Total Invoice Amount</b>								<b>24,300.00</b>		

			Vendor: HANCOCK PARK& DELONG INC. (000377/1) 2081 ARENA BLVD 270 SACRAMENTO, CA 95834							
2024/25	11/08/24		SCHOOL FACILITIES CONSULTING	7832 (855243)	11/12/24	Paid	Printed	218.75		218.75
			2025 25- 9025- 5800- 00- 000- 0- 0000- 7200- 000- 0000 Check # 25-457666 BatchId AP11142024 Check Date 11/15/24 PO# Register # 000286							
<b>Total Invoice Amount</b>								<b>218.75</b>		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	64,051.15	601,279.80	537,228.65
13	6,127.86	19,550.60	13,422.74
25	24,518.75	163,618.60	139,099.85
<b>Total</b>	<b>94,697.76</b>		

Number of Payments	55	
Number of Checks	37	\$94,697.76
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$94,697.76	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$94,697.76	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	5	
\$100 - \$499	11	
\$500 - \$999	6	
\$1,000 - \$4,999	12	
\$5,000 - \$9,999		
\$10,000 - \$14,999	1	
\$15,000 - \$99,999	2	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 55 Check Count 37 ACH Count 0 vCard Count 0 Total Check/Advice Amount \$94,697.76  
 \$94,697.76

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2024, Ending Create Date = 11/30/2024, Page Break by Check/Advice? = N, Zero? = Y)

*Certificate of Appointment in Lieu of Election  
of Governing Board Member (Education Code 5326 and 5328)  
and Oath of Office*

STATE OF CALIFORNIA }  
County of Nevada } ss.

*Jonathan Farrell of Nevada City , California*

*This certifies that in accordance with the provisions of the Education Code of California, you have this day been appointed to serve as a member of the Governing Board of Twin Ridges Elementary School District of Nevada County, California, to hold office until December 2026.*

*Before taking office, you must subscribe to the attached Oath of Office before a school trustee, other school official, county officer, or notary public, and send the original to this office for filing with the County Clerk.*

*IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 13th day of December 2024.*

\_\_\_\_\_, Clerk/Secretary



STATE OF CALIFORNIA }  
County of Nevada } ss.

*I, Jonathan Farrell, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.*

\_\_\_\_\_  
*Signature of person receiving Oath*

\_\_\_\_\_  
*Address*

\_\_\_\_\_  
*Signature of person administering Oath*

\_\_\_\_\_  
*Print name and Title*

*Subscribed and sworn to before me, this 13th day of December 2024.*



*Certificate of Appointment in Lieu of Election  
of Governing Board Member (Education Code 5326 and 5328)  
and Oath of Office*

STATE OF CALIFORNIA }  
County of Nevada } ss.

*Lorien Whitestone of Nevada City , California*

*This certifies that in accordance with the provisions of the Education Code of California, you have this day been appointed to serve as a member of the Governing Board of Twin Ridges Elementary School District of Nevada County, California, to hold office until December 2028.*

*Before taking office, you must subscribe to the attached Oath of Office before a school trustee, other school official, county officer, or notary public, and send the original to this office for filing with the County Clerk.*

*IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 13th day of December 2024.*

\_\_\_\_\_, Clerk/Secretary



STATE OF CALIFORNIA }  
County of Nevada } ss.

*I, Lorien Whitestone, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.*

\_\_\_\_\_  
*Signature of person receiving Oath*

\_\_\_\_\_  
*Address*

\_\_\_\_\_  
*Signature of person administering Oath*

\_\_\_\_\_  
*Print name and Title*

*Subscribed and sworn to before me, this 13th day of December 2024.*



*Certificate of Appointment in Lieu of Election  
of Governing Board Member (Education Code 5326 and 5328)  
and Oath of Office*

STATE OF CALIFORNIA }  
County of Nevada } ss.

*Aubrey Puetz of Nevada City , California*

*This certifies that in accordance with the provisions of the Education Code of California, you have this day been appointed to serve as a member of the Governing Board of Twin Ridges Elementary School District of Nevada County, California, to hold office until December 2028.*

*Before taking office, you must subscribe to the attached Oath of Office before a school trustee, other school official, county officer, or notary public, and send the original to this office for filing with the County Clerk.*

*IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 13th day of December 2024.*

\_\_\_\_\_, Clerk/Secretary



STATE OF CALIFORNIA }  
County of Nevada } ss.

*I, Aubrey Puetz, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.*

\_\_\_\_\_  
*Signature of person receiving Oath*

\_\_\_\_\_  
*Address*

\_\_\_\_\_  
*Signature of person administering Oath*

\_\_\_\_\_  
*Print name and Title*

*Subscribed and sworn to before me, this 13th day of December 2024.*







BOARD  
CALENDAR

2  
0  
2  
5

JANUARY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

S	M	T	W	T	F	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

S	M	T	W	T	F
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4	5	6	7	8	9
10	11	12	13	14	15
16	17	18	19	20	21
22	23	24	25	26	27
28	29	30			

MAY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

JULY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST

S	M	T	W	T	F
					1
2	3	4	5	6	7
8	9	10	11	12	13
14	15	16	17	18	19
20	21	22	23	24	25
26	27	28	29	30	31

SEPTEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER

S	M	T	W	T	F
	1	2	3	4	5
6	7	8	9	10	11
12	13	14	15	16	17
18	19	20	21	22	23
24	25	26	27	28	29
30	31				

## Memorandum of Understanding

between

Twin Ridges Elementary School District (District)

and

California School Employees Association and its San Juan Ridge Chapter No. 744 (CSEA)  
(together "Parties")

The above parties have met and negotiated the decision, impacts, and effects relating to Education Code 45500 and the Classified School Employee Summer Assistance Program (CSESAP) for 2025-2026.

### **Classified School Employee Summer Assistance Program**

1. The Employer agrees to participate in the CSESAP and extend this salary benefit option to the bargaining unit.
2. By no later than January 1, 2025, the Employer shall provide notice to all bargaining unit members which shall include the following:
  - a. A description of the Classified School Employee Summer Assistance Program;
  - b. Details about eligibility for the program, including:
    - 1) the bargaining unit member must have been employed with the LEA for at least one year at the time the bargaining unit member elects to participate;
    - 2) the bargaining unit member is employed by the LEA in their regular assignment for 11 months or fewer out of a 12-month period, excluding any hours worked outside of their regular assignment (A "month" means 20 days or four weeks of 5 days each, including legal holidays.); and,
    - 3) the regular annual pay the bargaining unit member receives directly from the district in their regular work assignment is \$62,400.00 or less for an entire school year at the time of enrollment. (For the purposes of determining regular annual pay, exclude any pay received by the bargaining unit member during the previous summer recess period.)

All timelines for the program as follows:

- ✓ By January 1, 2025, the LEA must notify the bargaining unit members that the LEA has elected to participate in the program for the next school year.
- ✓ By March 1, 2025, any bargaining unit member who wishes to participate, must notify the LEA, using a form developed by the CDE, that the bargaining unit member wishes to participate in the program for the 2025-2026 school year. The bargaining unit member may elect to have up to 10% of their monthly pay withheld during the school year. The bargaining unit member must specify (1) the amount to be withheld from the monthly paychecks, and

(2) whether they wish to have the withheld amounts paid out during the summer recess period in one or two payments.

- ✓ By April 1, 2025, the LEA must notify the CDE that it has elected to participate in the program, using a form developed by the CDE. The LEA must specify (1) the number of bargaining unit members who are participating, and (2) the total estimated amount to be withheld from the bargaining unit member paychecks for the 2025-2026 school year.
- ✓ By May 1, 2025, the CDE will notify participating LEAs in writing of the estimated amount of state match funding that a participating bargaining unit member can expect to receive. If the \$99,000,000 funding and any available funding from prior fiscal years is insufficient to provide one dollar for each one dollar that has been withheld from the bargaining unit members' paychecks, the CDE must notify the LEAs of the expected prorated amount of state match funds that each classified bargaining unit member could expect to receive.
- ✓ By June 1, 2025, the LEAs must notify the participating bargaining unit members as to the estimated amount of state match funds the bargaining unit member could expect to receive.
- ✓ After receiving the notification, and no later than 30 days after the start of the school year, the bargaining unit member may (1) withdraw their election to participate in the program, or (2) reduce the amount to be withheld from their paycheck.
- ✓ The LEA must then deposit the amounts withheld from participating bargaining unit members' monthly paychecks according to each bargaining unit member's choices, in an account within its general fund known as the Classified School Employee Summer Assistance Program Fund, during the 2025-2026 school year.
- ✓ If any bargaining unit member separates from employment during the 2025-2026 school year, the bargaining unit member is entitled to any pay withheld from their paycheck pursuant to this program; however, a bargaining unit member who upon separation from employment requests the withheld amount be returned is not entitled to receive any state match funds.
- ✓ A bargaining unit member who experiences a personal or financial hardship during the 2025-2026 school year may elect to end participation in the CSESAP and request to be immediately paid out any pay withheld from their paycheck pursuant to this program; however, the bargaining unit member is not entitled to receive any state match funds. Payment of any withheld funds shall occur no later than the next pay warrant cycle after the bargaining unit member has made a hardship request.

- ✓ On or before July 31, 2026, the participating LEAs must request payment from the CDE, on a form developed by the CDE, for the amount of the bargaining unit member pay that has been deposited in the Program Fund.
  - c. Provide all forms developed and promulgated by the CDE to bargaining unit members. The Employer shall distribute CDE forms within 5-days of receipt or learning of the forms publication, unless the forms are received/published within 5-days of a bargaining unit member cut-off date, in which instance the forms shall be sent electronically on the same day it is received/published and mailed via next day service.
  - d. Bargaining unit members shall be made aware the money will likely not be paid until after August 31, 2026, *after* summer recess.
3. No participant in the Classified School Employee Summer Assistance Program is barred from applying for, and if selected, working summer school during the summer in which this benefit is earned.
4. A bargaining unit member may withdraw from *further* participation in the program more than 30-days after the start of the 2025-2026 school year and leave withheld amounts in the program. In such instances, the LEA agrees to report this contribution to the CDE as if contributions had been made for the duration of the program at a reduced percentage.

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Erik Crawford  
Superintendent  
Twin Ridges Elementary School District

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Date

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Judy Stead  
Chapter President  
San Juan Ridge #744

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Date

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Kim Howell  
Labor Relations Representative  
California School Employees Association

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Date

**ADDENDUM A  
Client Assignment Confirmation**



This Client Assignment Confirmation is entered into and executed as of the signature date below and supplements the Client Services Agreement between the Client and New Direction Solutions, LLC dba ProCare Therapy ("ProCare" or "the Company"). Client will pay ProCare for hours worked by Consultant on the following terms:

**Assignment Details**

ProCare Consultant: Lisa Hoffman PID: \*

School District Name (Client): TWIN RIDGES ELEMENTARY

Start Date: 12/02/2024 End Date: 05/22/2025

*Start and End dates are subject to change based on the credentialing and licensure process as well as adjustment in the school district's calendar.*

Position: School Counselor

Bill Rate: \$90.00 Minimum Hours: 24

Overtime Rate: 1.5 times Bill Rate

Billing Workweek: Monday – Friday

Miscellaneous: Start/end date subject to change based on candidate onboarding

Sales tax or gross receipts tax will be added to professional fees if required or allowed by state law and client is not a tax-exempt entity.  
If ProCare Consultant should be required to travel to other locations at the specific request of the Client, the Client will be responsible for all expenses incurred.  
Option of virtual services will be offered by ProCare in lieu of onsite services.  
All precautions will be taken by the Client to create a safe and healthy environment.  
Should Client desire to convert the Consultant named above from contracted personnel to a direct employee, Client shall reach out to their Company representative for detailed information.  
The Consultant working this assignment is subject to the California Meal and Rest Break Period Laws. Client shall adhere to and enforce the state-mandated meal and rest breaks as defined within California's Wage and Hour Laws.

Account Representative Information: Darrion Owens  
darrion.owens@procaretherapy.com  
904-309-9774

By: 132383 TWIN RIDGES ELEMENTARY

Print Name: Eric Crawford

Title: Superintendent

Date: 11/22/24

By: New Direction Solutions, LLC dba ProCare Therapy

Print Name: \_\_\_\_\_

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

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

*\*Terms and conditions outlined in this Client Assignment Confirmation will be considered agreed upon by all parties unless ProCare is notified of changes by Client within forty-eight (48) hours of client's receipt of this Client Assignment Confirmation.*

## CLIENT SERVICES AGREEMENT

ProCare Therapy, a d/b/a of New Direction Solutions, LLC ("ProCare" or the "Company") and TWIN RIDGES ELEMENTARY whose principal location is PO BOX 529, NORTH SAN JUAN, CA 95960 ("Client") enter into this non-exclusive Client Services Agreement ("Agreement") for the purpose of referring and placing Consultants ("Consultants") with Client. This Agreement shall govern the overall terms of the relationship, while a separate Client Assignment Confirmation for each placement will outline specifics as to bill rates, personnel, and assignment lengths.

### 1. Scope of Services.

ProCare will use its commercially reasonable efforts to provide Consultants for assignment with Client. ProCare will be responsible for payment of each Consultant's wages and applicable payroll taxes, deductions, and insurance, including worker's compensation, general liability and professional liability coverage for the benefit of the Consultants. If a Consultant is unable to complete the specified assignment, ProCare will use its commercially reasonable efforts to find a replacement in a timely manner.

### 2. Independent Contractor.

The parties hereto specify and intend that the relationship of each to the other is that of an independent contractor, that each Consultant shall be an employee of ProCare and that no qualified Consultant shall at any time be an employee of Client, unless the parties shall otherwise agree in writing. ProCare agrees to provide and maintain all payroll services for any qualified Consultant placed with Client, to maintain payroll records and to withhold and remit all payroll taxes and social security payments. ProCare does not ordinarily use subcontractors in providing services. Should the need to use a separate staffing firm or independent contractor arise, ProCare will notify Client in advance of the assignment to receive approval of this arrangement.

### 3. Telepractice Services.

ProCare, at Client's specific request, may provide telepractice services through VocoVision. Should utilization of VocoVision occur, Client shall, at that time, receive in addition to Addendum A – Teleservices Assignment Confirmation which outlines specific terms and conditions regarding VocoVision's telepractice services.

### 4. Insurance.

ProCare will maintain at least the following minimum amounts of insurance:

General Liability - \$2,000,000 per occurrence and \$4,000,000 aggregate.

Workers Compensation - in accordance with state regulations.

Employer's Liability - \$1,000,000.

Excess Liability over General Liability and Employer's Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.

Professional Liability - \$1,000,000 per occurrence and \$3,000,000 aggregate.

Sexual Abuse and Molestation - \$1,000,000 each claim and \$3,000,000 aggregate

### 5. Competency and Licensing.

ProCare will conduct comprehensive pre-employment screening to provide licensed Consultants who meet applicable professional standards. ProCare will endeavor to present only Consultants who are qualified for Client's open position(s) on job requirements established by Client either verbally or in writing. While ProCare will make every effort to prescreen job candidates based on these requirements, Client acknowledges the candidate assignment decision is ultimately the responsibility of the Client. To this end, ProCare will make available to Client all appropriate Consultant records that ProCare may permissibly disclose and will facilitate an interview between Client and Consultant in order to assist Client in the hiring decision. In the event Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results that may negatively impact the commencement or continuation of said assignment, the Client shall notify ProCare in writing within three (3) business days of Client becoming aware. Client shall furnish all relevant details regarding the situation. Failure to notify ProCare of such matters may result in the termination of the contractual relationship. ProCare will do its due diligence to ascertain the professional and applicable Department of Education licensing and certification requirements for the Consultant discipline placed with Client, however, it is ultimately the responsibility of the Client to approve the Consultant's licensure and certifications as acceptable.

### 6. On-Site Responsibility.

Client is responsible for providing all support, facilities, training, direction, materials, supplies, and means for the Consultant to complete the assignment. Client acknowledges that ProCare is not providing special education and/or related services, but rather is providing candidate identification and placement services. As such, Client is responsible for the Consultant's adherence to the applicable standard of care and acknowledges that ProCare is not responsible for the Consultant's on-site performance. Client warrants that its facilities and operations will comply at all times with all federal, state and local safety and health laws, regulations and standards, including OSHA standards, and that Client will be responsible for providing all safety



training and equipment, and for each Consultant's compliance with health and safety requirements, including those instituted by Client.

**7. Employment of Consultants.**

Should Client wish to engage in a contingency search agreement for specific disciplines to help fulfil required staffing levels, the parties will work together to develop a separate agreement outlining the scope of such requested search.

**8. Equal Opportunity.**

It is the policy of ProCare to provide equal opportunity to all Consultants for employment. ProCare and Client will screen based on merit only. All Consultants will be free from discrimination due to race, religion, color, sex, national origin, age, or disability.

**9. Timekeeping and Invoicing.**

Client will ensure that Consultants accurately record the start and stop times for all hours worked, in accordance with the Client's policies utilizing the Client designated method which may include the submission of ProCare's timesheet. Timesheets are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

ProCare will generate an invoice for Client based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) services were provided, Consultant name, Consultant job title, hourly bill rate, total hours billed, and total amount due. Client must review the invoice and notify ProCare of any errors, including billed hours or improper rates, immediately and in writing. Invoicing errors not received within thirty (30) days of the date of invoice shall not be disputed and invoices will be due in full.

**10. Payment Terms.**

Client will be billed on a weekly basis for work performed during the previous week and pay ProCare based on the service charges specified in the Assignment Confirmation included as an addendum to this Agreement. ProCare pays its Consultant(s) overtime in compliance with federal, state, and/or local laws. ProCare will bill Client at one and on-half times the regular bill rate for all hours ProCare is required to pay the Consultant(s) overtime. It is Client's responsibility to notify ProCare if pre-approval is required for any or all overtime hours prior to any such hours being worked. **Payment is due within fifteen (15) days of receipt of invoice.**

**11. Default Charges.**

Invoices shall be considered past due if not paid by the agreed-upon due date. Client agrees to pay all necessary collection costs of amounts past due, including reasonable attorney's fees and costs. Additionally, ProCare reserves the right to approve or to discontinue any extension of credit and the terms governing such credit.

**12. Limitation of Liability.**

NEITHER PARTY SHALL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND SHALL NOT BE LIMITED BY THESE PROVISIONS.

**13. Administrative Responsibilities.**

Client shall be responsible for orienting Consultant to Client's policies and procedures regarding the submission of any requisite paperwork which must be tendered for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. During the contracted assignment, should Consultant fail to submit paperwork as required per Client's policies and procedures, Client must notify ProCare in writing within three (3) business days of alleged failure. Failure to notify ProCare before assignment ends shall negate any Client claim to withhold payment due to untimely work and/or paperwork non-compliance by Consultant. Client agrees that all approved time sheets by Client's assigned representative are not subjected to billing dispute if Client fails to notify ProCare of time sheet and work performed discrepancies.

**14. Incident and Error Tracking.**

Client will report to ProCare any performance issues, incidents, errors and other events related to the care and services provided by ProCare Consultants. ProCare will document reported incidents in Consultant's personnel file and track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of the occurrence.

**15. Reporting of Work-Related Injuries.**

Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed appropriate for unit to which ProCare's Consultant has been assigned. Client ensures compliance with all applicable OSHA or state Department of Labor obligations to include general training on the reporting of work-place injuries, incidents, and occupational exposure to bloodborne pathogens occurring at Client facility. Records of such occurrences must be maintained by the Client and accessible to ProCare within guidelines set forth by governing entities. In the event of work-place injury, incident or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the applicable treating department as per Client protocol. Consultant shall also report work-place injury, incident or exposure to ProCare concurrently with Client for the purpose of reporting such event to ProCare's workers compensation carrier. If ProCare's Consultants are not eligible for treatment of work-place injury, incident or exposure by Client or if reporting requirements change during the term of this Agreement, Client is responsible for written notification of such information to both ProCare and ProCare's Consultant.

**16. Termination of Contracted Assignment with Cause.**

Immediately upon occurrence, Client has the obligation to report each deviation from the accepted standard of practice, policies and procedures as orientated to Consultant, behavior, and or any incident that would be considered adverse to the overall operation of Client. Client may request that ProCare facilitate the immediate removal of Consultant due to any of the issues preceding with written and/or verbal notice. The Client, however, may not immediately terminate a Consultant unless ProCare has been notified prior to final incident or unless a single incident warrants immediate dismissal prior to ProCare's notification. All supporting documentation specifying the reasons and facts of the termination is required within forty-eight (48) hours of termination. If the Client does not report such deviation(s) and subsequently terminates Consultant or if Client does not provide required documentation following a termination within the required timeframe, Client will be assessed as liquidated damages and not as a penalty, an amount equal to one (1) week of billing. The parties agree that ProCare's Consultants are an integral part of its operation and a resource that may have been developed over a number of years. Any delay or absence of a written and verbal notice could result in lost revenue or other consequences not foreseen at this time and therefore the liquidated damages are not unreasonable to the probable loss to be suffered by ProCare in the event of your breach of this provision. Client will be responsible for all professional fees (and expenses if applicable) up to the point of termination. Termination with cause must be documented prior to termination in accordance with the Incident and Error Tracking procedures set forth in paragraph 14 of this agreement. ProCare shall have five (5) business days to refill the position in the event of termination with cause. Should ProCare identify a suitable Consultant, Client agrees to original terms or extended terms of the terminated Consultants assignment.

**17. Termination of Contracted Assignment without Cause.**

Client may cancel an assignment with thirty (30) days written notice. Client is responsible for all charges and fees prior to cancellation date and through the 30-day period of notice. In the event Client is unable to provide thirty (30) days' notice of termination, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours. In the event of termination without cause, Client will be responsible for any housing and travel costs actually incurred by ProCare as a result of such cancellation.

**18. Guaranteed Minimum Hours.**

Client agrees to provide Consultant the guaranteed number of work hours per week specified in the attached Assignment Confirmation Addendum A. Cancellation of prescheduled shift(s) or reduction in work hours by Client will be billed reflecting the guaranteed minimum work hours.

**19. Unscheduled Facility Closure Policy.**

ProCare will incur fixed expenses over the entire course of a Consultant's contract assignment with Client related to the Consultant's housing and per diem costs. The parties agree that in the event of an unforeseen or unexpected interruption in a Consultant's assignment resulting from an unscheduled closure, complete or partial, of Client's facilities due to natural or manmade disasters, such as, and without limiting the generality of the foregoing, fire, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services for all Consultants whose services can be performed in such a setting. Client shall be billed for services performed at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours shall be entered and processed according to the normal time submittal and approval process unless otherwise requested by Client and agreed upon by ProCare. ProCare and Client will mutually determine which contracted disciplines qualify for virtual services. For contracted services not eligible for virtual services, Client will be invoiced and shall pay for each such affected Consultant's services at the reduced rate of \$200 per day for each day that the Consultant(s) is unable to work by virtue of such Unscheduled Closure.

**20. Multiple Locations.**

If client requires Consultant to travel to and perform services at more than one location, Client will compensate ProCare for travel time between facilities at the regular hourly bill rate and for mileage up to the current acceptable IRS reimbursement rate.

**21. Issue Resolution.**

In the event Client encounters an issue that is not satisfactorily resolved by its ProCare representative, Client should escalate the issue to the appropriate ProCare manager by calling: 800-825-7133. Please ask for your account representative's manager.

**22. Indemnification.**

Each party will indemnify, defend and hold harmless the other against third party claims arising from breaches of the parties' respective obligations under this Agreement.

**23. Confidentiality.**

Each party acknowledges that as a result of this Agreement, they will learn confidential information of the other party. Confidential information is defined as that information which is private to each party but is shared by one to the other party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements and terms and conditions of this Agreement**. It is agreed that neither party will disclose any confidential information of the other party to any person or entity. Neither will it permit any person nor entity to use said confidential information.

Disclosures required by law including properly executed Freedom of Information Act requests and information shared to the appropriate individuals within the respective organizations as necessary to execute this Agreement shall be the only exceptions permitted under this Agreement.

Confidential Information of ProCare shall include, but is not limited to, any and all unpublished information owned or controlled by ProCare and/or its Consultants, that relates to the clinical, technical, marketing, business or financial operations of ProCare and which is not generally disclosed to the public including but not limited to Consultant information, technical data, policies, financial data and information to include contract terms and provisions, billing rates, permanent placement fees whether disclosed orally, in writing or by inspection. If the receiving party shall attempt to use or dispose of any of the Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of the foregoing, the disclosing party shall have the right, in addition to such other remedies which may be available to it, to obtain an injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant, it being acknowledged that legal remedies are inadequate.

**24. Family Education Rights and Privacy Act.**

ProCare shall comply with all laws, rules and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about the Client's students is contained in records maintained by ProCare and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect these records in accordance with FERPA and Client policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities. As it applies, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines.

**25. State Retirement System Notice.**

Client acknowledges and agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant s and fulfilling all associated administrative duties. Client shall immediately notify ProCare if any Consultant is required to, or voluntarily elects to participate in any such system. In such event, Client shall advise ProCare of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client shall withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by the Client shall be deducted from the amount owed to ProCare by the Client hereunder. The parties agree that the applicable employee share paid to the system by the Client shall be deducted from the amount due the Consultant by ProCare. The Client and ProCare expressly acknowledge and agree that if any Consultant is required to, or elects to participate in a retirement system/pension, the Client shall be solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all employer functions pertaining to the Consultant's interest in retirement system/pension.

**26. Conflicts of Interest.**

The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with their ability to perform their obligations hereunder objectively and effectively. To that end, the Parties hereby certify and represent that their officials, employees and agents do not have any significant financial or other pecuniary interest in the other party's business enterprise, and that no inducements of monetary or other value were offered or given to any officer, employee or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

**27. Notices.**

All notices required to be given in writing will be sent to the names/addresses listed below.

<p><b>ProCare Therapy</b> Contract Department 5550 Peachtree Parkway, Ste 500 Peachtree Corners, GA 30092 ContractNotices@procaretherapy.com</p>	<p><b>To Client</b> Client: TWIN RIDGES ELEMENTARY  Address: PO BOX 529, NORTH SAN JUAN, CA 95960</p>
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**28. Survival.**

The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation or expiration of this Agreement, shall survive termination, cancellation or expiration of this Agreement.

**29. Governing Law.**

This Agreement shall be governed by the laws of the state of Delaware.

**30. Modification of Agreement.**

This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the Parties who are authorized to execute the agreement.

**31. Entire Agreement.**

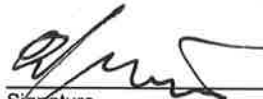
This Agreement represents the entire agreement between the parties and supersedes any prior understandings or agreements whether written or oral between the parties respecting the subject matter herein. This Agreement may only be amended in a writing specifically referencing this provision and executed by both parties. This Agreement shall inure to the benefit of and shall be binding upon the parties hereto and their respective heirs, personal representatives, successors and assigns, subject to the limitations contained herein. The unenforceability, invalidity or illegality of any provision of this Agreement shall not render any other provision unenforceable, invalid or illegal and shall be subject to reformation to the extent possible to best express the original intent of the parties. This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties.

***This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties.***

CLIENT ID – CLIENT NAME

**132383 TWIN RIDGES ELEMENTARY**

**New Direction Solutions, LLC dba ProCare Therapy**

  
Signature \_\_\_\_\_ Date 11/22/24

Signature \_\_\_\_\_ Date \_\_\_\_\_

Erik Crawford  
Print Name \_\_\_\_\_

Print Name \_\_\_\_\_

Superintendent  
Title \_\_\_\_\_

Title \_\_\_\_\_

December 4, 2024

To the Board of Trustees  
And Measure A Citizens' Bond Oversight Committee  
Twin Ridges Elementary School District  
16661 Old Mill Road  
Nevada City, CA 95959

I have audited the financial statements of the Measure A Bond Building Fund of Twin Ridges Elementary School District for the year ended June 30, 2024. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated October 30, 2024. Professional standards also require I communicate to you the following information related to my audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Twin Ridges Elementary School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. I noted no transactions entered into by Twin Ridges Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the District's 2023-2024 Measure A Bond Building Fund financial statements is Note 4, Measure A General Obligation Bonds. The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

I encountered no significant difficulties in dealing with management in performing and completing my audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements of the financial statements.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

### **Management Representations**

I have requested certain representations from management that are included in the management representation letter dated December 4, 2024.

### **Management Consultations with Other Independent Accountants**

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

### **Other Audit Findings or Issues**

In the audit report I made note of an exception to procedural requirements relating to the Citizens' Bond Oversight Committee ("CBOC"). California Education Code Section 15282 requires the CBOC to consist of at least seven members representing various groups in the community. The District's CBOC had not been formed as of June 30, 2024.

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Twin Ridges Elementary School District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Twin Ridges Elementary School District  
Page Three  
December 4, 2024

**Restriction on Use**

This information is intended solely for the information and use of Board of Trustees, Measure A Citizens' Bond Oversight Committee and management of Twin Ridges Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized initial "M".

Michelle M. Hanson  
Certified Public Accountant

MMH;jn



# **Twin Ridges Elementary School District**

**Dr. Erik Crawford, Superintendent/Principal**

16661 Old Mill Rd.  
Nevada City, CA 95959

(530) 265-9052  
FAX (530) 265-3049

December 4, 2024

Michelle M. Hanson, CPA  
200 Gateway Drive, #370  
Lincoln, CA 95648

This representation letter is provided in connection with your audit of the financial statements of Measure A Bond Building Fund of Twin Ridges Elementary School District, as of and for the year ended June 30, 2024, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 4, 2024, the following representations made to you during your audit.

## **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 30, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.



7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of audit findings and recommendations.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the Twin Ridges Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

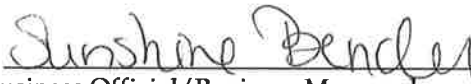
#### **Information Provided**

10. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Twin Ridges Elementary School District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the Twin Ridges Elementary School District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the Twin Ridges Elementary School District's financial statements communicated by employees, former employees, regulators, or others.
15. Except as made known by you, we have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

**Government-specific**

16. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
17. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contract, and grant agreements that we believe have a material effect on the financial statements.
18. As part of your audit, you assisted with the preparation of the financial statements and related disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
19. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

Signed:   
Superintendent

Signed:   
[Chief Business Official/Business Manager]

MEASURE A  
BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
COUNTY OF NEVADA  
GRASS VALLEY, CALIFORNIA  
AUDIT REPORT  
FOR THE YEAR ENDING  
JUNE 30, 2024

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
INTRODUCTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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Twin Ridges Elementary School District (the “District”) consists of one elementary school.

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure A were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of Nevada County, pursuant to a request of the District made by a resolution adopted by the Board of Trustees of the District on May 14, 2024.

The District received authorization from an election held on March 5, 2024 to issue bonds of the District in an aggregate principal amount not to exceed \$2,600,000 to finance school facilities projects as specified in the measure approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District. In June, 2024, the District issued General Obligation Bonds, Series 2024 G.O. Bonds, totaling \$2,600,000.

The total outstanding bond indebtedness as of June 30, 2024 is \$2,600,000.

AUTHORITY FOR THE AUDIT

Measure A bonds are Proposition 39 bonds, issued by the Twin Ridges Elementary School District. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon the passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond proposition pursuant to the 55% majority authorized in Proposition 39 including the formation, composition and purpose of the Citizens’ Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

PURPOSE OF ISSUANCE

The general obligation bond funds of the District will be used to make basic repairs and upgrades to classrooms and facilities, replace outdated HVAC systems, ensure ADA access, improve safety and security, and build new kindergarten and pre-K classrooms.



Certified Public Accountant

200 Gateway Drive, #370  
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees and Measure A Citizens' Bond  
Oversight Committee  
Twin Ridges Elementary School District  
Grass Valley, California

### **Report on the Audit of the Financial Statements**

#### *Opinion*

I have audited the accompanying financial statements of Measure A Bond Building Fund of the Twin Ridges Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure A Bond Building Fund of the Twin Ridges Elementary School District, as of June 30, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Twin Ridges Elementary School District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Emphasis of Matter*

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure A Bond Building Fund and do not purport to, and do not present fairly the financial position of the Twin Ridges Elementary School District as of June 30, 2024 or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

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

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

***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Twin Ridges Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, I have also issued my report dated February 29, 2024 on my consideration of the Twin Ridges Elementary School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Measure A Bond Fund.

Board of Trustees and Measure A Citizens' Bond  
Oversight Committee  
Twin Ridges Elementary School District  
Page Three

The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twin Ridges Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Twin Ridges Elementary School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized initial "M".

MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024



MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
JUNE 30, 2024

---

**ASSETS**

Cash in County Treasury (Note 2)	\$ 2,549,605
Due From Other Funds (Note 3)	<u>1,367</u>
Total Assets	<u>\$ 2,550,972</u>

**LIABILITIES AND FUND BALANCE**

Liabilities

Due to Other Funds (Note 3)	<u>\$ 64,605</u>
Total Liabilities	64,605

Fund Balance (Note 1E)

Restricted for Bond Projects	<u>2,486,367</u>
Total Liabilities and Fund Balance	<u>\$ 2,550,972</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

---

<b>REVENUES</b>	
Interest Earnings	\$ 1,367
Total Revenues	1,367
<b>EXPENDITURES</b>	
Contract Services	115,000
Total Expenditures	115,000
Excess of Revenues Over (Under) Expenditures	(113,633)
Other Financing Sources (Uses)	
Transfers to Other Funds (Note 3)	(115,526)
Proceeds from Sale of Bonds (Note 4)	2,600,000
Total Other Financing Sources	2,484,474
Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	2,370,841
Fund Balance, July 01, 2023	115,526
Fund Balance, June 30, 2024	\$ 2,486,367

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

Twin Ridges Elementary School District (the "District") consists of one transitional-kindergarten through eighth grade elementary school.

On March 5, 2024, the voters of the District authorized the issuance and sale of general obligation bonds (Measure A) not to exceed \$2,600,000.

As described in Note 4, bonds were issued in 2023-2024 to make basic repairs and upgrades to classrooms and facilities, replace outdated HVAC systems, ensure ADA access, improve safety and security, and build new kindergarten and pre-K classrooms.

An advisory committee to the District's Governing Board and Superintendent, called the Measure A Citizens' Bond Oversight Committee will be established. The Committee's oversight goals include: advising on bond construction priorities, reviewing school bond construction plans, reviewing project plans and budgets, and ensuring compliance with the conditions of Measure A.

The statements presented are for the individual Measure A Bond Building Fund only and are not intended to be a complete presentation of the District's financial position and results of operations.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The Measure A Bond Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. On the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, and expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

E. Assets, Liabilities and Equity

1. Deposits

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement 72, *Fair Value Measurement and Application*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

E. Assets, Liabilities and Equity (Concluded)

1. Deposits (Concluded)

All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

Deposits and Investment Risk Disclosures - In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

2. Use of Restricted/Unrestricted Fund Balance

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

3. Fund Balance

The Measure A Bond Building Fund balance is classified as restricted to signify amounts subject to externally imposed and legally enforceable constraints.

F. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 2 - CASH

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash with the County Treasury as part of the common investment pool, \$347,157,950 as of June 30, 2024. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$339,029,403. The county is restricted by Government code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. As of June 30, 2024, the carrying amount of the District's account was \$2,549,605.

Credit Risk - State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organization (NRSRO's).

At June 30, 2024 the District credit risks are as follows:

<u>Credit Quality Distributions for Securities with Credit Exposure</u>		
<u>Investment Type</u>	<u>Moody's Credit Rating</u>	<u>S &amp; P's Rating</u>
Cash in County Treasury	Not Rated	Not Rated

At June 30, 2024 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		
		<u>Less than 1</u>	<u>1 to 2</u>	<u>2 to 3</u>
Cash in County Treasury	\$ 2,489,907	\$ 1,001,441	\$ 1,135,149	\$ 353,317

NOTE 3 - INTERFUND TRANSACTIONS

The Building Fund had been used in the past to account for the proceeds of the Malakoff site sale. The District transferred \$115,526, the remaining Malakoff sale proceeds as of June 30, 2023, to the Special Reserve Fund for Capital Outlay Projects to separate the accounting. In 2024-2025 \$1,367 will be moved from the County School Facilities Fund to correct the posting of interest earned on the bond proceeds and is the balance showing as "due from other funds" on the Balance Sheet. In 2024-2025 \$64,605 will be moved to the Special Reserve Fund for Capital Outlay Projects and is the balance showing as "due to other funds" on the Balance Sheet.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 4 - MEASURE A GENERAL OBLIGATION BONDS

On March 5, 2024, the voters of the Twin Ridges Elementary School District (Nevada County) approved, by more than 55%, Measure A, authorizing the issuance and sale of general obligation bonds in an aggregate principal amount not to exceed \$2,600,000. During the 2023-2024 fiscal year, the District approved the sale of \$2,600,000 of General Obligation Bonds, known as Series A. The total outstanding bond indebtedness as of June 30, 2024 is \$2,600,000.

Repayment of the bonds will be funded by a separate property tax override levied on property residing within the District boundaries. Property tax revenues will be recorded in a separate Bond Interest and Redemption Fund. The required debt service payments on the bonds will be disbursed from the Bond Interest and Redemption Fund.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

Construction Commitments

As of June 30, 2024, the Measure A Bond Building Fund had no commitments with respect to unfinished capital projects:

Litigation

The District, including Measure A Bond Building Fund, may be involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2024. None of the litigation pending would have a significant impact on the Measure A Bond Building Fund operations.

NOTE 6 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 4, 2024, the date on which the financial statements were available to be issued.



Certified Public Accountant

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

Board of Trustees and Measure A Citizens' Bond  
Oversight Committee  
Twin Ridges Elementary School District  
Grass Valley, California

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Measure A Bond Building Fund of Twin Ridges Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued my report thereon dated December 4, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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



Board of Trustees and Measure A Citizens' Bond  
Oversight Committee  
Twin Ridges Elementary School District

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024



Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH PERFORMANCE REQUIREMENTS

Board of Trustees and  
Measure A Citizens' Bond Oversight Committee  
Twin Ridges Elementary School District  
Grass Valley, California

**Report on Compliance with Performance Requirements**

I have conducted a performance audit of the Twin Ridges Elementary School District (the District) Measure A Bond Building Fund for the year ended June 30, 2024.

My audit was limited to the objectives listed in the accompanying Performance Audit Procedures and Results section following this report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

In my opinion, based on the results of my tests, the Twin Ridges Elementary School District expended Measure A General Obligation Bond funds for the year ended June 30, 2024 only for the specific purposes approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1 (b)(3)(C) of the California Constitution.

***Basis for Opinion***

I conducted my performance audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and limited to the objectives listed on page 17 of this report which includes determining the compliance with the performance requirements identified in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. My responsibilities under those standards and law are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Twin Ridges Elementary School District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the compliance with the performance requirements referred to above. My audit does not provide a legal determination of Twin Ridges Elementary School District's compliance with the performance requirements referred to above.

***Responsibilities of Management for Compliance with Performance Requirements***

Management is responsible for compliance with the performance requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Twin Ridges Elementary School District.

***Auditor's Responsibilities for the Audit of Compliance with Performance Requirements***

My objectives are to obtain reasonable assurance about whether material noncompliance with the performance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Twin Ridges Elementary School District's compliance based on my audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the performance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on performance about Twin Ridges Elementary School District's compliance with the performance requirements as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and Article XIII A, Section 1(b)(3)(C) of the California Constitution, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Twin Ridges Elementary School District's compliance with the performance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Twin Ridges Elementary School District's internal control over compliance with the performance requirements relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance with performance requirements in accordance with Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance with performance requirements. Accordingly, I express no such opinion.

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

**Report on Internal Control over Compliance with Performance Requirements**

A deficiency in internal control over compliance with performance requirements exists when the design or operation of a control over compliance with performance requirements does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a performance requirement on a timely basis. A material weakness in internal control over compliance with performance requirements is a deficiency, or a combination of deficiencies, in internal control over compliance with performance requirements, such that there is a reasonable possibility that material noncompliance with a performance requirement will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance with performance requirements is a deficiency, or a combination of deficiencies, in internal control over compliance with performance requirements that is less severe than a material weakness in internal control over compliance with performance requirements, yet important enough to merit attention by those charged with governance. My consideration of internal control over compliance with performance requirements was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance with Performance Requirements section above and was not designed to identify all deficiencies in internal control over compliance with performance requirements that might be material weaknesses or significant deficiencies in internal control over compliance with performance requirements. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance with performance requirements that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance with performance requirements may exist that were not identified. My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance with performance requirements. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance with performance requirements is solely to describe the scope of my testing of internal control over compliance with the performance requirements and the results of that testing in accordance with Article XIII A, Section 1(b)(3)(C) of the California Constitution. Accordingly, this report is not suitable for any other purpose.



MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Measure A Bond Building Fund have been made in accordance with the bond project list approved by the voters.
2. Determine whether salary transactions charged to the Measure A Bond Building Fund were in support of Measure A and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of my performance audit covered the period of July 1, 2023 to June 30, 2024. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2024 were not reviewed or included within the scope of my audit or in this report.

PROCEDURES PERFORMED

I obtained the general ledger and project expenditure reports prepared by the District for the period July 1, 2023 through June 30, 2024 for the Measure A Bond Building Fund. Within the fiscal year audited, I obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure A as to the approved bond projects list. I performed the following procedures:

1. The expenditures for the period starting July 1, 2023 and ending June 30, 2024 only included the costs of bond issuance for \$115,000. This amount is estimated and included printing costs, fees of Bond Counsel, Disclosure Counsel, the Municipal Advisor, the Paying Agent, and the rating agency.
2. There were no bond proceeds were used for salaries of administrators in 2023-2024.

CONCLUSION

The results of my tests indicated that, in all significant respects, the Twin Ridges Elementary School District has properly accounted for the expenditures for the year ended June 30, 2024 in the Measure A Bond Building Fund and that such expenditures were made for authorized Bond projects in accordance with Proposition 39 and outlined in Article XIII A, Section 1 (b)(3)(C) of the California Constitution.

I did, however, note one matter which should be considered related to procedural requirements described as Finding 2024-001 in the accompanying schedule of findings and recommendations. My audit does not provide a legal determination on the Twin Ridges Elementary School District's compliance with these performance requirements.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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CONCLUSION (CONCLUDED)

Government Auditing Standards requires the auditor to perform limited procedures on the Twin Ridges Elementary School District's response to the finding identified in my audit and described in the accompanying schedule of findings and recommendations. The Twin Ridges Elementary School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
AUDIT FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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As stated in my *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, my tests resulted in no findings and recommendations related to the audit of the Measure A Bond Building Fund for the year ended June 30, 2024.

As stated in my *Independent Auditor's Report on Performance*, my tests resulted in no findings and recommendations related to the performance audit of the Measure A Bond Building Fund for the year ended June 30, 2024.

I am bringing to management's attention the following exceptions and procedural requirements relating to the Citizens' Bond Oversight Committee:

2024-001 - CITIZENS' BOND OVERSIGHT COMMITTEE MEMBERS

Criteria: *California Education Code* Section 15282, authorized by Proposition 39 Bond Law, AB 1908 (Chapter 44, Statutes of 2000) requires the Citizens' Bond Oversight Committee to consist of at least seven members, comprised of:

- One member active in a business organization representing the business community located within the school district boundaries
- One member active in a senior citizens' organization
- One member active in a bona fide taxpayers' organization
- One member who is the parent or guardian of a child enrolled in the school district
- One member who is both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization
- Two additional members from the community-at-large who may not be employees or officials of the school district

Statement of Condition: A Citizens' Bond Oversight Committee has not been formed, but the District is currently seeking community members to fill the positions required.

Context: There have been no bond proceeds expended other than the costs of issuance.

Cause: The bonds were approved by the community in March and issued June 24, 2024, and the committee positions were not filled in this short amount of time.

Effect: By not having Citizens' Bond Oversight Committee, the District is technically not in compliance with *California Education Code* Section 15282.

Repeat Finding: No, this is not a repeat finding.

MEASURE A BOND BUILDING FUND OF  
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
AUDIT REPORT  
AUDIT FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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2024-001 - CITIZENS' BOND OVERSIGHT COMMITTEE MEMBERS (CONCLUDED)

Recommendation: The District's Governing Board should appoint members to the Citizens' Bond Oversight Committee to meet the minimum committee size and composition as required by law.

View of Responsible District Official: The District is in the process of actively recruiting to fill all positions of the Citizens' Bond Oversight Committee. We have reached out to our community via parent newsletters, the District's website, personal contact, and during District Governing Board meetings. We expect to have the Citizens Bond Oversight Committee filled prior to the execution of the first bond related contract.



December 4, 2024

To the Board of Trustees  
Twin Ridges Elementary School District  
16661 Old Mill Road  
Nevada City, CA 95959

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District for the year ended June 30, 2024. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, and *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated February 12, 2024. Professional standards also require I communicate to you the following information related to my audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Twin Ridges Elementary School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. I noted no transactions entered into by Twin Ridges Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Twin Ridges Elementary School District's governmental activity financial statements was:

- Management's estimate of net pension liability based on actuarially determined projections.

I evaluated the key factors and assumptions used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was:

The disclosure of net pension liability in Note 10 describes the liability reported for the District's share of unfunded STRS and PERS pension liabilities.

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

*Difficulties Encountered in Performing the Audit*

I encountered no significant difficulties in dealing with management in performing and completing my audit.

*Corrected and Uncorrected Misstatements*

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though in my judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The following material misstatements detected as a result of audit procedures were corrected by management.

The General Fund was adjusted to include the new copier lease in accordance with GASB Statement 87. Capital outlay expenditures and other financing sources were increased by \$25,511. There was no change to the ending General Fund balance because the increase in the sources and expenditures offset against each other.

The Building Fund was adjusted to correct the accounting for the bond issuance in June, 2024. Contract services expenditures increased \$115,000 for the costs of bond issuance and other financing sources increased \$98,992 for the bond premium. This adjustment decreased the ending Building Fund balance by \$16,008.

The Cafeteria Fund was adjusted to record noncash federal assistance in the form of commodities and reverse the prior year accounts receivable recorded as current year revenue in error. Federal revenue decreased \$4,610, other state revenue decreased \$5,965, other local revenue decreased \$604, and food supplies expense increased \$6,059. These adjustments decreased the ending Cafeteria Fund balance by \$17,238.

The Special Reserve Fund for Other Than Capital Outlay Projects (accounted for with the General Fund in these financial statements) was adjusted to correct the accounting for activity in the external investment account to be consistent with reporting in the past. The other local revenue and interest revenue were decreased \$604,989 for the adjustment of the investment assets to fair market value. Contract services expenditures were increased \$11,770 for the fees charged by the investment brokerage. These adjustments decreased the ending Special Reserve Fund for Other Than Capital Outlay Projects balance by \$616,759.

The Bond Interest and Redemption Fund was adjusted to correct the accounting for the bond issuance. Contract services expenditures increased \$20,000 for the underwriting discount charged and other financing sources increased \$36,008 for additional bond premium to be used to pay for the underwriter discount and future interest expense. This entry increased the ending Bond Interest and Redemption Fund balance by \$16,008.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, which could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

*Management Representations*

I have requested certain representations from management that are included in the management representation letter dated December 4, 2024.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Twin Ridges Elementary School District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

*Other Matters*

I applied certain limited procedures to management's discussion and analysis, budgetary comparisons, and the accounting and disclosures by employer for pension benefits, which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on introductory, financial, and statistical information, including the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Twin Ridges Elementary School District

Page Three

December 4, 2024

I was not engaged to report on the District's Organization Structure, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of Twin Ridges Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized initial "M".

Michelle M. Hanson

Certified Public Accountant

MMH;jn

Twin Ridges Elementary School District  
Schedule of Unrecorded Adjustments  
As of and for the Year Ended June 30, 2024

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

The General Fund was not adjusted for the activity noted below. Had I recorded the adjustments, the General Fund in total would have increased \$22,510.

I did not adjust various beginning balances in accounts receivable to clear the balances against revenues received (duplicated) in the current year (Resource 0000 \$1,073, 0000 \$2,246, 0808 (\$1,691), 6010 (\$2,284), 6300 \$447.) Had I recorded these adjustments the ending General Fund balance would decrease \$179.

I did not adjust payroll related liabilities and expenditures to actual balances at June 30, 2024. Had I recorded these adjustments the ending General Fund balance would increase \$15,083.

I did not adjust federal revenue and contract services expenditures \$6,978 to record the federal noncash assistance received in the form of discounted internet services. Had I recorded the adjustment, there would be no change to the ending fund balance because these amounts and accounts offset to zero.

I did not adjust classified salaries and benefits to accrue for unused vacation balances on the books as of June 30, 2024 which the District is contractually obligated to pay out at year end. Had I recorded this adjustment, the ending General Fund balance would decrease \$11,453.

I did not adjust federal revenue to write off the prior year overaccrual of Title I revenue resulting from a reduction in funding by the California Department of Education. Had I recorded this adjustment the ending General Fund balance would decrease \$6,852.

I did not adjust other state revenue to accrue the full grant amount for the Community Schools Grant (Resource 6331) and the fourth quarter lottery revenue. Had I recorded these adjustments the ending General Fund balance would increase \$25,911.

I did not adjust food supplies and inventory \$1,236 in the Cafeteria Fund to record the value of inventory on hand on June 30, 2024. Had I recorded this adjustment the ending Cafeteria Fund balance would increase \$1,236.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2024 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$104,113.



# **Twin Ridges Elementary School District**

**Dr. Erik Crawford, Superintendent/Principal**

16661 Old Mill Rd.  
Nevada City, CA 95959

(530) 265-9052  
FAX (530) 265-3049

December 4, 2024

Michelle M. Hanson, CPA  
200 Gateway Drive, #370  
Lincoln, CA 95648

This representation letter is provided in connection with your audit of the financial statements of Twin Ridges Elementary School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 4, 2024, the following representations made to you during your audit.

## **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 12, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in

accordance with U.S. GAAP.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Twin Ridges Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

#### Information Provided

11. We have provided you with:
  - a. Access to all information, of which we are aware, is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Twin Ridges Elementary School District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the Twin Ridges Elementary School District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Twin Ridges Elementary School District's financial statements communicated by employees, former employees, regulators, or others.



16. Except as made known by you, we have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names of the Twin Ridges Elementary School District's related parties and all the related party relationships and transactions, including any side agreements, if any.

**Government-specific**

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The Twin Ridges Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or equity.
26. We are responsible for compliance with the laws, regulations, and provision of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
27. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement No. 87.
28. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contract, and grant agreements that we believe have a material effect on the financial statements.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

30. As part of your audit, you assisted with the preparation of the financial statements and related disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.
31. The Twin Ridges Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
32. The Twin Ridges Elementary School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. There are no fiduciary activities reported in the financial statements as described in GASB Statement No. 84, as amended.
35. The financial statements properly classify all funds and activities in accordance with GASB Statement No 34, as amended.
36. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
37. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
42. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

43. We have appropriately disclosed the Twin Ridges Elementary School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. With respect to the supplementary information other than RSI, including the Schedule of Average Daily Attendance, Schedule of Instructional Time, Schedule of Charter Schools, Schedule of Financial Trends and Analysis, Reconciliation of Annual Financial and Budget Report with Audited Financial Statements and the Combining Non-Major Fund Statements (supplementary information):
  - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
47. With respect to the other information, District Organization Structure, we acknowledge we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
48. With respect to federal award programs:
  - a. We are responsible for understanding and complying with, and have complied with, the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, including requirements relating to preparation of the schedule of expenditures of federal awards.

- b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost - reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.

December 4, 2024

- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and will accurately prepare the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signed:   
Superintendent

Signed:   
Chief Business Official

Twin Ridges Elementary School District  
Schedule of Unrecorded Adjustments  
As of and for the Year Ended June 30, 2024

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The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

The General Fund was not adjusted for the activity noted below. Had I recorded the adjustments, the General Fund in total would have increased \$22,510.

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TWIN RIDGES ELEMENTARY  
SCHOOL DISTRICT  
COUNTY OF NEVADA  
NEVADA CITY, CALIFORNIA  
ANNUAL FINANCIAL REPORT  
JUNE 30, 2024



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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JUNE 30, 2024

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TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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FINANCIAL SECTION



Certified Public Accountant

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Lincoln, CA 95648

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Twin Ridges Elementary School District  
Nevada City, California

### **Report on the Audit of the Financial Statements**

#### *Opinions*

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Twin Ridges Elementary School District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Twin Ridges Elementary School District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Twin Ridges Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information on page 52, and accounting by employer for pension benefits on pages 53 and 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Twin Ridges Elementary School District's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents, as required by the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations* Section 19810 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the audit report. The other information includes the Twin Ridges Elementary School District's Organization Structure as required by the 2023-2024 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations* Section 19810, but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated December 4, 2024 on my consideration of Twin Ridges Elementary School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Twin Ridges Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Ridges Elementary School District's internal control over financial reporting and compliance.



MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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The discussion and analysis of Twin Ridges Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

### **FINANCIAL HIGHLIGHTS**

- The District continues to provide a quality educational program to its students within the constraints of state funding.
- General Fund revenues exceeded expenditures \$72 thousand, ending the year with available reserves of \$2.4 million.
- The District's portion of unfunded STRS and PERS pension liability, based on the most recent actuarial valuations, decreased \$501 thousand.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

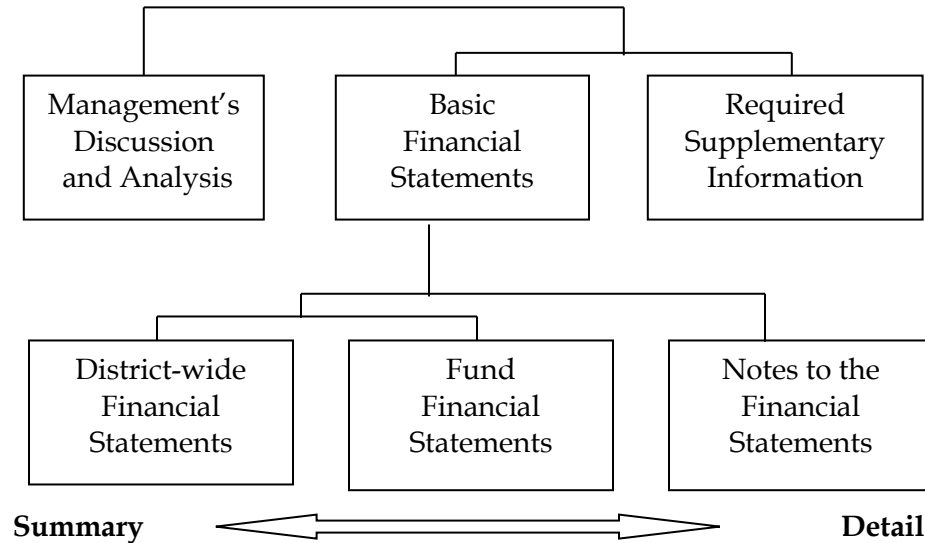
This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand Twin Ridges Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Components of the Financial Section**



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column. A comparison of the budgets for the District's general fund is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

**Reporting the School District as a Whole**

*Statement of Net Position and the Statement of Activities*

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2023-2024?"

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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**OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)**

**Reporting the School District as a Whole (Concluded)**

*Statement of Net Position and the Statement of Activities (Concluded)*

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools, to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

**Reporting the School District's Most Significant Funds**

*Fund Financial Statements*

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

- ◆ **Governmental Funds**

All the District's activities are reported in governmental funds. The General Fund and Building Fund are the District's major governmental funds. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year.

They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS**

The District's net position was \$3.6 million at June 30, 2024. Of this amount \$1.6 million is unrestricted. A comparative analysis of government-wide data is presented in Table 1.

**Comparative Statement of Net Position  
Table 1**

	Governmental Activities	
	2024	2023
<b>ASSETS</b>		
Cash and investments	\$ 6,341,278	\$ 3,774,909
Receivables	343,971	423,961
Prepaid expenditures	2,692	
Capital assets	1,152,949	1,227,205
Total assets	7,840,890	5,426,075
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	1,579,495	1,653,156
<b>LIABILITIES</b>		
Accounts payable and other current liabilities	593,571	646,422
Unearned revenue	149,012	124,163
Unamortized bond premiums	36,008	
Long-term liabilities	4,771,815	2,652,365
Total liabilities	5,550,406	3,422,950
<b>DEFERRED INFLOWS OF RESOURCES</b>	228,389	427,123
<b>NET POSITION</b>		
Net investment in capital assets	1,016,968	1,227,205
Restricted	1,018,877	795,183
Unrestricted	1,605,745	1,206,770
Total net position	\$ 3,641,590	\$ 3,229,158

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)**

The District's net position increased \$412 thousand this fiscal year compared to a decrease of \$299 thousand for 2022-2023. Another way to look at the change in net position is to compare revenues and expenditures for the two fiscal years. As you can see in Table 2 below, revenues for the two years differ by \$194 thousand, increasing in 2023-2024. Expenditures in 2023-2024 were \$517 thousand less than those in 2022-2023.

**Comparative Statement of Change in Net Position  
Table 2**

	Governmental Activities	
	2024	2023
<b>REVENUES</b>		
Program revenues	\$ 1,504,775	\$ 1,445,378
General revenues		
Taxes levied for general purposes	1,076,565	338,009
Federal and State Aid not restricted to specific purposes	360,724	1,125,457
Interest and investment earnings	146,238	80,493
Miscellaneous	131,842	36,910
Total revenues	3,220,144	3,026,247
<b>EXPENSES</b>		
Instruction	921,142	1,121,729
Instruction related services	373,406	307,675
Pupil support services	345,903	354,378
General administration	496,461	506,204
Plant services	256,309	371,923
Other	414,491	662,891
Total expenses	2,807,712	3,324,800
Increase (decrease) in net position	\$ 412,432	\$ (298,553)

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

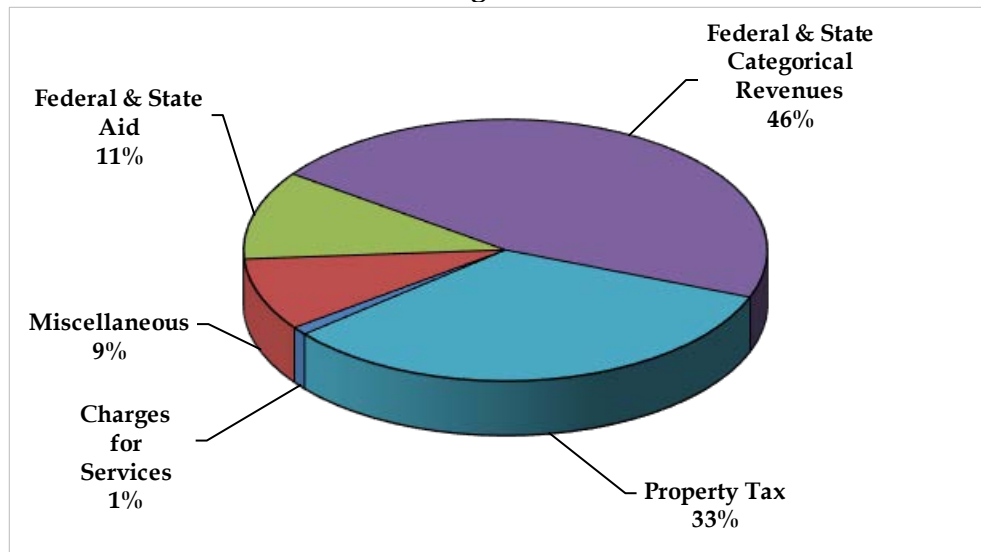
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**FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)**

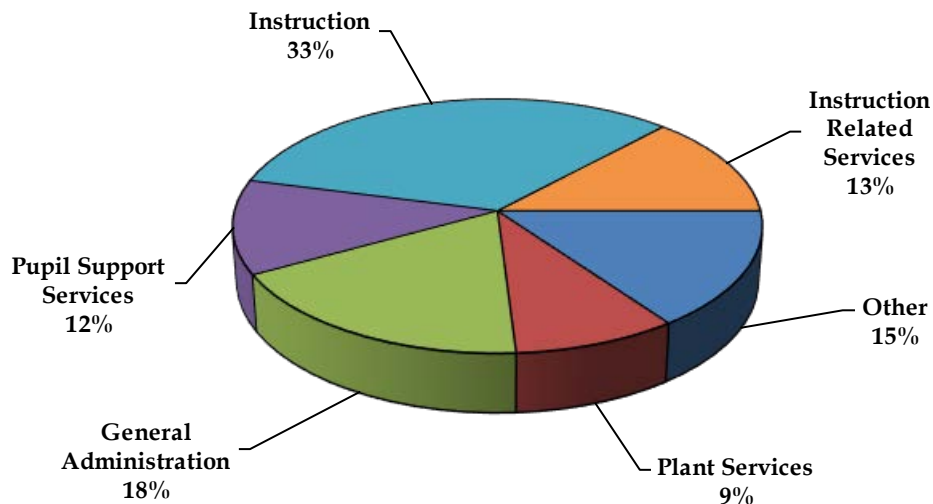
**Governmental Activities**

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$2.8 million. (See Figure 2 below) Federal and State aid not restricted to specific purposes of \$361 thousand, Federal and State Categorical revenue of \$1.5 million, and Property Taxes of \$1.1 million represent the major portions of revenue to fund this year's governmental activities. (See Figure 1 below)

**Sources of Revenue for the 2023-2024 Fiscal Year**  
**Figure 1**



**Expenses for the 2023-2024 Fiscal Year**  
**Figure 2**



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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## **FINANCIAL ANALYSIS OF THE FUND STATEMENTS**

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$6.0 million an increase of \$2.5 million from the previous fiscal year's combined ending balance of \$3.4 million. The sale of general obligation bonds in June, 2024 accounted for \$2.4 million of the increase.

### **General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget at first and second interim. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments during the interim financial reporting processes.
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The District's final budget projected to end the year with a decrease of \$189 thousand in the General Fund ending balance.

The District ended the year with \$3.2 million in the General Fund ending balance (including the Special Revenue Fund for Other Than Capital Outlay Projects), of which \$2.4 million is considered the available reserve. The State recommends a minimum ending available reserve of 5% of total expenditures and other outgo (\$149 thousand) or \$80 thousand, whichever is greater. The District's available reserve for 2023-2024 was 79.8%.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

By the end of the 2023-2024 fiscal year, the District had invested \$4.4 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment (\$1.2 million net of depreciation). Capital assets are depreciated over a set number of years based on the life of the capital asset.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)**

**Capital Assets (Concluded)**

**Comparative Schedule of Capital Assets  
(Net of depreciation)  
June 30, 2024 and 2023  
Table 3**

	2024	2023	Difference Increase (Decrease)
Land	\$ 80,850	\$ 80,850	\$ 0
Site Improvements	496,954	515,180	(18,226)
Buildings	514,985	578,681	(63,696)
Machinery and Equipment	38,296	52,494	(14,198)
Subtotal Depreciable Capital Assets	1,050,235	1,146,355	(96,120)
Intangible, Right-to-Use Assets	21,864	0	21,864
Total Capital Assets	\$ 1,152,949	\$ 1,227,205	\$ (74,256)

The District installed additional fire tanks, replaced the playground slide and financed the right to use a copier and dishwasher. The District also recognized depreciation expense of \$132 thousand.

**Long-Term Debt**

At June 30, 2024, the District had \$4.8 million in long-term debt outstanding.

**Comparative Schedule of Outstanding Debt  
June 30, 2024 and 2023  
Table 4**

	2024	2023
General Obligation Bonds	\$ 2,600,000	\$ 0
Lease Liability	22,348	0
Net Pension Liability	2,149,467	2,650,867
Compensated Absences		1,498
Totals	\$ 4,771,815	\$ 2,652,365

The General Obligation Bonds will be paid from the Bond Interest and Redemption Funds with property taxes paid by residents of the District. All other liabilities are expected to be paid from the General Fund.



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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**FACTORS BEARING ON THE DISTRICT'S FUTURE**

The District is one of only about 100 California public school districts (out of 1,000 districts) that qualify for a funding mechanism called Community Funded (Basic Aid). The majority of state funding that school districts receive is a formula-driven per pupil amount called the Local Control Funding Formula. Stated simply, the LCFF is a guaranteed funding per student that is comprised of a combination of local property tax and state funding. Most districts are considered State funded because their property tax proceeds are less than the formula guarantees, and the State funds the balance. In a Community Funded district, such as Twin Ridges, property tax proceeds exceed the formula guaranteed funding, and we can keep those amounts above the LCFF. However, when property taxes are flat or decline, or in the event of an emergency resulting in large expenditures, the State does not backfill the District with additional funding and the District must rely on its reserves or secure other funding sources to continue its operation or make expenditures adjustments as necessary.

The District does not qualify as a community funded district each year due the fluctuations in the in lieu property taxes it is required to provide to charter schools in the area. This is an important and powerful component of the District's finances.

As a community funded district, property taxes are the largest unknown. Because property values have a cyclical nature, the District's financial picture must be watched very carefully for signs of change. The District must do long-term financial planning and carry significant reserves so that changes in property tax revenue can be accommodated without major impact on programs. Prudent reserves afford community funded districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruptions to student programs and employees.

This will require the District to monitor cash monthly and may result in the need for borrowing, either internally or externally. Realistic cash, revenue and expenditure projections are essential along with enrollment projections and analysis of staffing ratios. Local resources should be reserved to address the potential impacts of possible deterioration of future revenue streams. Prudent reserves afford the District and the Governing Board time to thoughtfully identify and implement budget adjustments over time.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the District Superintendent, Dr. Erik Crawford, at (530) 265-9052.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
<b>ASSETS</b>	
Cash (Note 2)	\$ 4,489,345
Investments (Note 2)	1,851,933
Accounts Receivable (Note 3)	343,971
Prepaid Expenses (Note 1G)	2,692
Capital Assets (Note 5)	
Nondepreciable Capital Assets	80,850
Depreciable Capital Assets, Net	1,050,235
Intangible Right to Use Leased Capital Assets, Net	21,864
	7,840,890
<b>DEFERRED OUTFLOWS OF RESOURCES (NOTE 1G)</b>	
Deferred Outflows on Pensions (Note 10)	1,579,495
	1,579,495
<b>LIABILITIES</b>	
Accounts Payable and Other Current Liabilities	593,571
Unearned Revenue (Note 1G)	149,012
Unamortized Bond Premiums (Note 6)	36,008
Long-term Liabilities (Note 7)	
Due Within One Year	4,362
Due After One Year	4,767,453
	5,550,406
<b>DEFERRED INFLOWS OF RESOURCES (NOTE 1G)</b>	
Deferred Inflows on Pensions (Note 10)	228,389
	228,389
<b>NET POSITION</b>	
Net Investment in Capital Assets	1,016,968
Restricted For:	
Capital Projects	256,597
Debt Service	16,008
Education Programs	709,061
Other Purposes (Expendable)	37,211
Unrestricted	1,605,745
	1,605,745
Total Net Position	\$ 3,641,590

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>				
Instruction	\$ 921,142	\$ 1,148	\$ 541,175	\$ (378,819)
Instruction-Related Services:				
Supervision of Instruction	114,335		111,945	(2,390)
Instructional Library, Media and Technology	24,722			(24,722)
School Site Administration	234,349	1,406	126,381	(106,562)
Pupil Services:				
Home-To-School Transportation	121,012		4,562	(116,450)
Food Services	167,118	2,973	179,578	15,433
All Other Pupil Services	57,773		41,579	(16,194)
General Administration:				
Data Processing	7,556		283,157	275,601
All Other General Administration	488,905	12,018		(476,887)
Plant Services	256,309		68,698	(187,611)
Ancillary Services	8,744		1,727	(7,017)
Community Services	29,797		41,294	11,497
Interest on Long-Term Debt	11,074			(11,074)
Other Outgo	236,860		87,134	(149,726)
Depreciation (unallocated)*	128,016			(128,016)
Total Governmental Activities	<u>\$ 2,807,712</u>	<u>\$ 17,545</u>	<u>\$ 1,487,230</u>	<u>(1,302,937)</u>
General Revenues:				
Property Taxes Levied For:				
General Purposes				
				1,076,565
Federal and State Aid Not Restricted to Specific Purposes				
				360,724
Interest and Investment Earnings				
				146,238
Miscellaneous				
				131,842
Total General Revenues				<u>1,715,369</u>
Change in Net Position				412,432
Net Position Beginning				<u>3,229,158</u>
Net Position Ending				<u>\$ 3,641,590</u>

\* This amount does not include depreciation included in the direct governmental activities expenses above.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2024

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash (Note 2)	\$ 1,724,900	\$ 2,549,605	\$ 214,840	\$ 4,489,345
Investments (Note 2)	1,851,933			1,851,933
Accounts Receivable (Note 3)	315,060		28,911	343,971
Due From Other Funds (Note 4)	18,381	1,367	82,251	101,999
Prepaid Expenditures (Note 1G)	2,692			2,692
Total Assets	<u>\$ 3,912,966</u>	<u>\$ 2,550,972</u>	<u>\$ 326,002</u>	<u>\$ 6,789,940</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$ 582,938		\$ 876	\$ 583,814
Unearned Revenue (Note 1G)	149,012			149,012
Due to Other Funds (Note 4)	22,084	\$ 64,605	15,310	101,999
Total Liabilities	<u>754,034</u>	<u>64,605</u>	<u>16,186</u>	<u>834,825</u>
Fund Balances (Note 1G)				
Nonspendable	5,692		1,000	6,692
Restricted	709,061	2,486,367	308,816	3,504,244
Assigned	69,174			69,174
Unassigned	2,375,005			2,375,005
Total Fund Balances	<u>3,158,932</u>	<u>2,486,367</u>	<u>309,816</u>	<u>5,955,115</u>
Total Liabilities and Fund Balances	<u>\$ 3,912,966</u>	<u>\$ 2,550,972</u>	<u>\$ 326,002</u>	<u>\$ 6,789,940</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024

Total fund balance - governmental funds		\$	5,955,115
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>			
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>			
Capital assets, at historical cost		\$	4,322,848
Accumulated depreciation			(3,191,763)
Right to use leased assets			25,511
Accumulated amortization			(3,647)
Net			1,152,949
<p>Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:</p>			
			(9,757)
<p>Unamortized premiums: In governmental funds, bond premiums are recognized as revenue in the period they are received. In government-wide statements, premiums are amortized over the life of the debt. Unamortized premiums at year end were:</p>			
			(36,008)
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>			
General obligation bonds		\$	2,600,000
Lease liability			22,348
Net pension liability			2,149,467
Total			(4,771,815)
<p>Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.</p>			
Deferred outflows of resources relating to pensions		\$	1,579,495
Deferred inflows of resources relating to pensions			(228,389)
Net			1,351,106
Total net position - governmental activities		\$	3,641,590

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Control Funding Formula Sources				
State Apportionments	\$ 338,138			\$ 338,138
Local Sources	1,076,565			1,076,565
Total Local Control Funding Formula Sources	1,414,703	\$ 0	\$ 0	1,414,703
Federal Revenue	625,660		147,413	773,073
Other State Revenue	557,181		87,711	644,892
Other Local Revenue	423,334	1,367	28,630	453,331
Total Revenues	3,020,878	1,367	263,754	3,285,999
<b>EXPENDITURES</b>				
Certificated Salaries	667,692			667,692
Classified Salaries	608,096		155,166	763,262
Employee Benefits	575,809		81,969	657,778
Books and Supplies	86,216		93,797	180,013
Services and Other Operating Expenditures	656,081	115,000	82,115	853,196
Capital Outlay	25,511		31,896	57,407
Debt Service:				
Principal Retirement	1,678		1,485	3,163
Interest and Fiscal Charges	712		605	1,317
Other Outgo	221,055		15,805	236,860
Total Expenditures	2,842,850	115,000	462,838	3,420,688
Excess of Revenues Over (Under) Expenditures	178,028	(113,633)	(199,084)	(134,689)
Other Financing Sources (Uses):				
Operating Transfers In (Note 4)			247,095	247,095
Operating Transfers Out (Note 4)	(131,569)	(115,526)		(247,095)
Other Sources-Bonds (Note 8)		2,600,000	36,008	2,636,008
Other Sources-Lease (Note 9)	25,511			25,511
Total Other Financing Sources (Uses)	(106,058)	2,484,474	283,103	2,661,519
Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	71,970	2,370,841	84,019	2,526,830
Fund Balances - July 01, 2023	3,086,962	115,526	225,797	3,428,285
Fund Balances - June 30, 2024	\$ 3,158,932	\$ 2,486,367	\$ 309,816	\$ 5,955,115

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds \$ 2,526,830

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives and/or lease terms as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

	\$	31,896	
Expenditures for capital outlay		(128,016)	
Depreciation expense		25,511	
Expenditures for leased assets		(3,647)	
Amortization expense			
Net			(74,256)

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 626,473

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 3,163

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were: (2,625,511)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (9,757)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

1,498

Amortization of debt issue premium: In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is received. In the government-wide statements, the premium is capitalized and amortized as reduction in interest expense over the life of the associated debt. The amount capitalized as bond premium for the period was:

(36,008)

Total change (decrease) in net position - governmental activities

\$ 412,432

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Twin Ridges Elementary School District, this includes general operations, food service, and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus, which differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds' present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - exchange and non-exchange transactions (Concluded):

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District accounted for the Special Reserve Fund for Other Than Capital Outlay Projects separately, but the fund has been included with the General Fund to comply with GASB Statement No. 54.

Building Fund is used to account for the acquisition, construction, and/or improvements of major government capital facilities and buildings from the sale of bonds.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and the Securities Investor Protection Corporation (SIPC).

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury and in an investment portfolio.

The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

The county and District are authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county and District either are secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement No. 72, *Fair Value Measurement and Application*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

Deposits and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB Statement No. 3)*, certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

2. Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received.

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

4. Right to Use Leased Assets

Right to use leased assets have been recorded as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus, any ancillary charges necessary to place the lease into service. The lease liabilities are measured at the present value of payments expected to be made during the lease term (less any lease incentives.)

The District will recognize amortization expense related to the lease asset, representing the decrease in the useful life of the right to use the underlying asset over the lease term. Consistent with the foundation principle that a lease is a financing, the District will recognize interest expense related to the amortization of the discount on the lease liability

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

5. Deferred Outflows/Inflows of Resources (Concluded)

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

6. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the California State Teachers Retirement Plan (STRP) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERF B) and additions to/deductions from STRP and PERF B fiduciary net positions have been determined on the same basis as they are reported separately by CalSTRS and CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

Gains and losses related to changes in total pension liability are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

7. Pensions (Concluded)

The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

8. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. District employees either use their vacation time or are paid out the balance prior to June 30 of each year.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

9. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

9. Net Position (Concluded)

Unrestricted Net Position - This amount is all net position that did not meet the definition of "net investment in capital assets" or "restricted net position."

10. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

11. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained by the District.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent of the District.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

11. Fund Equity (Concluded)

*Fund Balances:*

The District's fund balances at June 30, 2024 consisted of the following:

	General Fund	Building Fund	Other Governmental Funds	Total
Nonspendable:				
Revolving Fund	\$ 3,000		\$ 1,000	\$ 4,000
Prepaid Expenditures	2,692			2,692
Total Nonspendable Fund Balance	5,692	\$ 0	1,000	6,692
Restricted For:				
Legally Restricted Categorical Funding	709,061			709,061
Student Activity			7,573	7,573
Cafeteria Program Operations			28,638	28,638
Debt Service			16,008	16,008
Bond Authorized Projects		2,486,367		2,486,367
Purposes Specified in Government Code Section 65970-65981			191,992	191,992
Capital Project Expenditures			64,605	64,605
Total Restricted Fund Balance	709,061	2,486,367	308,816	3,504,244
Assigned For:				
Program Carryover	69,174	0	0	69,174
Unassigned:				
Reserve for Economic Uncertainties	2,375,005	0	0	2,375,005
Total Fund Balances	\$ 3,158,932	\$ 2,486,367	\$ 309,816	\$ 5,955,115

*Fund Balance Policy:*

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund of 5% of total General Fund expenditures, other uses and transfers out at the close of each fiscal year, consistent with the recommended level promulgated by the State of California. Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Concluded)

12. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources. The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively.

Property taxes on the unsecured roll are due on the lien date (January 1) and become delinquent if unpaid by August 31.

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

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund and is known as the State Apportionment. The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

H. Impact of Recently Issued Accounting Pronouncements

The GASB issued Statement No. 100 *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62 in June, 2022. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning in 2023-2024. This statement did not have an impact on the current year's financial statements.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Impact of Recently Issued Accounting Pronouncements (Concluded)

The GASB issued Statement No. 101, *Compensated Absences* in June, 2022. This standard's primary objective is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the guidance under a unified model and by amending certain previously required disclosures. This statement is effective beginning in 2024-2025. The District does not expect this statement to have an impact on its financial statements.

The GASB issued Statement No. 102, *Certain Risk Disclosures* in December, 2023. This standard is expected to improve financial reporting by providing users of financial statements with essential information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective beginning in 2024-2025. The District does not expect this statement to have an impact on its financial statements.

The GASB issued Statement No. 103, *Financial Reporting Model Improvements* in April, 2024. This standard is intended to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. This statement is effective beginning in 2025-2026. The District does not expect this statement to have an impact on its financial statements but will change how the information is presented.

NOTE 2 - CASH AND INVESTMENTS

A. Summary of Cash and Investments

The District had the following cash and investments at June 30, 2024:

	Fair Value	Carrying Amount	Credit Quality Rating	
<u>Cash</u>				
Cash in Commercial Bank	\$ 7,623	\$ 7,623		
Cash in Revolving Fund	4,000	4,000		
Cash with Fiscal Agent	31,197	31,197		
Cash in County Treasury	4,342,412	4,446,525		
Total Cash	4,385,232	4,489,345		
<u>Investments</u>				
FNMA Remic Trust	34,224	34,224	Moody's Not rated	S&P Not rated
FHLMC Remic Series	42,025	42,025	Not rated	AAA
Fannie Mae Pool	214,083	214,083	Not rated	Not rated
Florida Power & Light Co	53,920	53,920	Aa2	A+
Honeywell International	18,137	18,137	A2	A

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

A. Summary of Cash and Investments (Concluded)

<u>Investments</u>	Fair	Carrying Amount	Credit Quality Rating	
	Value		Moody's	S&P
Johnson & Johnson	57,620	57,620	Aaa	AAA
Microsoft	57,086	57,086	Aa2	A+
Peco Energy Co	53,571	53,571	Aa3	A
Principal Financial Group	57,888	57,888	Baa1	A-
Prudential Financial Inc.	57,360	57,360	A3	A
State Street Corp	55,428	55,428	A1	A
US Bancorp	56,842	56,842	A3	A
US Treasury Notes	199,321	199,321	Aaa	Not rated
US Treasury Notes	284,072	284,072	Aaa	Not rated
US Treasury Notes	292,000	292,000	Aaa	Not rated
US Treasury Notes	281,225	281,225	Aaa	Not rated
US Treasury Notes	37,131	37,131	Aaa	Not rated
Total Investments	<u>1,851,933</u>	<u>1,851,933</u>		
Total Cash and Investments	<u>\$ 6,237,165</u>	<u>\$ 6,341,278</u>		

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

The Policy, in addition to State statues, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2024, the carrying amount of the District's accounts was \$11,623, all of which was insured.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

B. Policies and Practices (Concluded)

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its operating cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$347,157,950. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$339,029,403. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on an amortized cost basis.

Cash with Fiscal Agent and Investments

All or part of the Special Reserve Fund for Other Than Capital Outlay of Twin Ridges Elementary School District, or any surplus monies not required for the immediate necessities of the District, may be invested as allowed by law for public funds according to an investment program approved by Twin Ridges Elementary School District's Board of Trustees in accordance with California Education Code § 41015 and California Government Code §§ 16430, 53601-53609, and 53635.

As of June 30, 2024, the carrying amount of the District's cash account (outside of county treasury) was \$31,197, the amount held in a money market account, was not insured. The District has not experienced any losses in this account.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments of \$1,851,933 are valued using quoted market prices (Level 1 inputs) on a recurring basis as of June 30, 2024.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year-end and if so, the reporting of certain related disclosures.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

C. Risk Disclosures (Continued)

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2024, the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
County Treasury	\$ 4,342,412	\$ 1,746,518	\$ 1,979,706	\$ 616,188
Cash with Fiscal Agent	31,197	31,197		
FNMA Remic Trust	34,224	34,224		
FHLMC Remic Series	42,025	42,025		
Fannie Mae Pool	214,083		214,083	
Florida Power & Light Co	53,920	53,920		
Honeywell International	18,137		18,137	
Johnson & Johnson	57,620		57,620	
Microsoft	57,086		57,086	
Peco Energy Co	53,571		53,571	
Principal Financial Group	57,888	57,888		
Prudential Financial Inc.	57,360		57,360	
State Street Corp	55,428	55,428		
US Bancorp	56,842	56,842		
US Treasury Notes	199,321		199,321	
US Treasury Notes	284,072	284,072		
US Treasury Notes	292,000	292,000		
US Treasury Notes	281,225	281,225		
US Treasury Notes	37,131	37,131		
<b>Total</b>	<b>\$ 6,225,542</b>	<b>\$ 2,972,470</b>	<b>\$ 2,636,884</b>	<b>\$ 616,188</b>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - CASH AND INVESTMENTS (CONCLUDED)

C. Risk Disclosures (Concluded)

**Credit Risk (Concluded)** - The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year-end, the District was not exposed to credit risk.

**Custodial Credit Risk** - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty’s trust department or agent but not in the District’s name. At year-end, the District was exposed to custodial credit risk as a result of investments.

**Concentration of Credit Risk** - This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. At year-end, the District was not exposed to concentration of credit risk.

**Foreign Currency Risk** - This is the risk that exchange rate will adversely affect the fair value of an investment. At year-end, the District was not exposed to foreign currency risk.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Federal Government			
Categorical Aid Programs	\$ 187,842	\$ 20,082	\$ 207,924
State Government			
Categorical Aid Programs	2,284	8,829	11,113
Local Government	118,241		118,241
Miscellaneous	6,693		6,693
Total Accounts Receivable	<u>\$ 315,060</u>	<u>\$ 28,911</u>	<u>\$ 343,971</u>



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transactions among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2024 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund	\$ 18,381	\$ 22,084
Building Fund	1,367	64,605
Non-Major Governmental Funds:		
Child Development Fund	7,242	7,280
Cafeteria Fund	4,943	6,663
Capital Facilities Fund	5,461	
County School Facilities Fund		1,367
Special Reserve Fund for Capital Outlay Projects	64,605	
Total	<u>\$ 101,999</u>	<u>\$ 101,999</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. As of June 30, 2024, interfund transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund		\$ 131,569
Building Fund		115,526
Non-Major Governmental Funds:		
Child Development Fund	\$ 66,569	
Cafeteria Fund	65,000	
Special Reserve Fund for Capital Outlay Projects	115,526	
Total Governmental Funds	<u>\$ 247,095</u>	<u>\$ 247,095</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 4 - INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Transfers (Concluded)

The District transferred \$66,569 from the General Fund to the Child Development Fund to support the District's preschool operations.

The District transferred \$65,000 from the General Fund to the Cafeteria Fund to supplement program operations and provide positive cash flow.

The District transferred \$115,526 from the Building Fund to the Special Reserve Fund for Capital Outlay Projects to separate the proceeds from the sale of the Malakoff property (in a previous year) from the bond proceeds received in the current fiscal year.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2024, is shown below:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024
Capital assets, not being depreciated:				
Land	\$ 80,850			\$ 80,850
Total capital assets, not being depreciated	80,850	\$ 0	\$ 0	80,850
Capital assets being depreciated				
Buildings	2,757,713			2,757,713
Improvements of sites	1,200,304	31,896		1,232,200
Equipment	252,085			252,085
Total capital assets, being depreciated	4,210,102	31,896	0	4,241,998
Less accumulated depreciation for:				
Buildings	2,179,032	63,696		2,242,728
Improvements of sites	685,124	50,122		735,246
Equipment	199,591	14,198		213,789
Total accumulated depreciation	3,063,747	128,016	0	3,191,763
Total capital assets, being depreciated, net	1,146,355	(96,120)	0	1,050,235
Intangible right to use leased capital assets: assets: (Note 9)				
Leased equipment	7,150	25,511	7,150	25,511
Less accumulated amortization for:				
Leased equipment	7,150	3,647	7,150	3,647
Total intangible right to use leased assets, net	0	21,864	0	21,864
Governmental activities capital assets, net	\$ 1,227,205	\$ (74,256)	\$ 0	\$ 1,152,949

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

School Site Administration	\$	1,937
Food Services		1,710
Unallocated		128,016
Total	\$	<u>131,663</u>

NOTE 6 - UNAMORTIZED BOND PREMIUMS

The District sold its 2024 General Obligation Bonds at a premium of \$36,008. The premium is being amortized using the straight-line method over the life of the bond as a reduction in annual interest expense.

The annual amortization of the bond premium is as follows:

<u>Year Ended June 30</u>	<u>Annual Amortization</u>
2025	\$ 1,286
2026	1,286
2027	1,286
2028	1,286
2029	1,286
2030-2034	6,430
2035-2039	6,430
2040-2044	6,430
2045-2049	6,430
2050-2053	3,858
Totals	<u>\$ 36,008</u>

NOTE 7 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2024 is shown below:

	<u>Balance July 01, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$ 0	\$ 2,600,000		\$ 2,600,000	
Lease Liability	0	25,511	\$ 3,163	22,348	\$ 4,362
Net Pension Liability	2,650,867		501,400	2,149,467	
Compensated Absences	1,498		1,498	0	
Totals	<u>\$ 2,652,365</u>	<u>\$ 2,625,511</u>	<u>\$ 506,061</u>	<u>\$ 4,771,815</u>	<u>\$ 4,362</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 8 - GENERAL OBLIGATION BONDS

On June 25, 2024 the District issued General Obligation Bonds, Series 2024 in the aggregate principal amount of \$2,600,000. The bonds were issued as current interest bonds bearing interest from 4.00% to 8.00% and are scheduled to mature through August, 2052.

The outstanding general obligation debt as of June 30, 2024 is:

Series	Maturity Date August 1	Interest Rate %	Amount of Original Issue	Outstanding July 01, 2023	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2024
2024	2052	4.00-8.00	<u>\$ 2,600,000</u>	<u>\$ 0</u>	<u>2,600,000</u>	<u>\$ 0</u>	<u>\$ 2,600,000</u>

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2024 are as follows:

Year Ended June 30	Principal	Interest	Total
2025	\$ 0	\$ 70,245	\$ 70,245
2026	0	117,075	117,075
2027	0	117,075	117,075
2028	5,000	116,950	121,950
2029	10,000	116,575	126,575
2030-2034	125,000	564,750	689,750
2035-2039	295,000	497,675	792,675
2040-2044	505,000	405,650	910,650
2045-2049	780,000	275,025	1,055,025
2050-2052	880,000	78,412	958,412
Totals	<u>\$ 2,600,000</u>	<u>\$ 2,359,432</u>	<u>\$ 4,959,432</u>

NOTE 9 - LEASES

The District has entered into two non-cancellable leases of office equipment and kitchen equipment. The lease agreements qualify as other than a short-term lease and are therefore considered right to use leased assets under GASB 87.

The agreements were executed in September and October, 2023, to lease a dishwasher and a copy machine respectively. The dishwasher lease requires 60 monthly payments of \$209. The copier lease requires 63 monthly payments of \$299. The lease liability for both is measured at a discount rate of 8.5%, which is based on the prime bank loan rate determined by the U.S. Federal Reserve Bank (St. Louis) as of September 1 and October 1, 2023. The District paid \$15,177 for variable payments including per copy charges for the use of the equipment and sales tax not included in the measurement of the lease liability.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 - LEASES (CONCLUDED)

A. Intangible Right to Use Capital Assets

As a result of the lease, the District has recorded a right to use leased asset with a net book value of \$21,864 on June 30, 2024. The right to use leased asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased capital assets:				
Leased equipment	\$ 7,150	\$ 25,511	\$ 7,150	\$ 25,511
Less accumulated amortization for:				
Leased equipment	7,150	\$ 3,647	7,150	3,647
Right to use leased capital assets, net	<u>\$ 0</u>	<u>\$ 21,864</u>	<u>\$ 0</u>	<u>\$ 21,864</u>

B. Lease Liability

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024 were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2025	\$ 4,362	\$ 1,662	\$ 6,024
2026	4,747	1,347	6,094
2027	5,167	927	6,094
2028	5,624	470	6,094
2029	2,448	62	2,510
	<u>\$ 22,348</u>	<u>\$ 4,468</u>	<u>\$ 26,816</u>

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). For the fiscal year ended June 30, 2024, the District reported its proportionate share of the net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense for each of the plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows Related to Pensions	Deferred Inflows Related to Pensions	Pension Expense
CalSTRS	\$ 787,693	\$ 398,874	\$ 117,666	\$ 130,972
CalPERS	1,361,774	1,180,621	110,723	(441,672)
Totals	<u>\$ 2,149,467</u>	<u>\$ 1,579,495</u>	<u>\$ 228,389</u>	<u>\$ (310,700)</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

*Plan Description.* The District contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by California State Teachers' Retirement System (CalSTRS). The State of California is a Nonemployer Contributing Entity to the STRP. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State of California is both an employer and nonemployer contributing entity to the STRP. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/annual-comprehensive-financial-report>.

*Benefit.* The STRP provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012, and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

*Contributions.* Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members under the 2% at 60 formula are required to contribute 10.25% of their salary and active plan members under the 2% at 62 formula are required to contribute 10.205% for the year ended June 30, 2024. The District and the State of California are required to contribute actuarially determined rates. The actuarial methods and assumptions used for determining the rates are those adopted by the CalSTRS Teachers' Retirement Board. Supplemental payments to CalSTRS were provided by the State of California Budget Acts of 2019 and 2020 and reduced the statutorily required employer contribution rates to 16.15% of annual payroll in 2020-2021 and 16.92% of annual payroll in 2021-2022. The employer contribution rate for fiscal year 2023-2024 and 2022-2023 was 19.10%. The required State contribution rate for fiscal years 2023-2024 and 2022-2023 was 10.828%. The District's contributions to CalSTRS for the fiscal years ending June 30, 2024 and 2023 were \$125,408 and \$122,222, respectively, and equal 100% of the required contributions for each year.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

*Contributions. (Concluded)*

Contribution by District	\$ 125,408
Contribution by State	60,375
Total Contribution in 2023-2024	<u>\$ 185,783</u>

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2024, the District reported a liability of \$787,693 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State of California, actuarially determined. At June 30, 2023, the District's proportion of contributions was 0.00103%, a decrease of 0.00003% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$130,972 which included the State's required on-behalf contribution of (\$5,481.) At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 61,900	\$ 42,146
Changes in assumptions	4,561	
Net difference between projected and actual earnings on pension plan investments		3,372
Changes in proportion and differences between District contributions and proportionate share of contributions	207,005	72,148
District contributions subsequent to measurement date of June 30, 2023	<u>125,408</u>	
Totals	<u>\$ 398,874</u>	<u>\$ 117,666</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).* The \$125,408 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	Outflows	Inflows
June 30, 2025	\$ 65,328	\$ 58,067
June 30, 2026	56,550	71,886
June 30, 2027	48,365	(33,534)
June 30, 2028	46,846	13,615
June 30, 2029	46,087	5,051
June 30, 2030	10,290	2,581
Total	\$ 273,466	\$ 117,666

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2023. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

*Actuarial Assumptions.* The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2015, through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-Retirement Benefit Increases	2.00% simple for DB

Mortality assumptions are based on mortality rates from the most recent CalSTRS experience study adopted by the CalSTRS Board in January 2020. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019), published by the Society of Actuaries.



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

*Actuarial Assumptions (Concluded).* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultant as inputs to the process. For each future valuation, CalSTRS' consulting actuary (Milliman) will review the return assumption for reasonableness based on the most current capital market assumptions.

Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.50%
Cash/Liquidity	2.00%	0.05%

\* 20-year geometric average

*Discount Rate.* The discount rate used to measure the total pension liability was 7.10%, unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming the contributions, benefit payments, and administrative expenses occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability. Following is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

*Discount Rate (Concluded).*

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.10%)	\$ 2,762,195
2% Decrease (5.10%)	\$ 1,969,817
1% Decrease (6.10%)	\$ 1,321,292
Current Discount Rate (7.10%)	\$ 787,693
1% Increase (8.10%)	\$ 344,477
2% Increase (9.10%)	\$ (26,901)
3% Increase (10.10%)	\$ (339,378)

B. California Public Employees Retirement System (CalPERS)

*Plan Description.* The District contributes to the School Employer Pool, known as Fund B, (PERF B), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan of school employers consisting of non-teaching and non-certified employees administered by the California Public Employees' Retirement System (CalPERS). The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State of California statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available comprehensive annual financial report that can be obtained at [www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf](http://www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf).

*Contributions.* The benefits for the defined benefit pension plan are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the employee's date of hire. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. The required employer contribution rates on applicable annual payroll for the fiscal years ending June 30, 2024, and 2023 were 26.68% and 25.37%, respectively. The District's employer contributions to CalPERS for the fiscal years ending June 30, 2024, and 2023 were \$190,365 and \$165,219, respectively, and equal 100% of the required contributions for each year. The employer contribution rates for 2020-2021 and 2021-2022 were reduced by 1.98% and 2.16% from the 22.68% and 25.07% previously adopted due to amendments to Government Code Section 2085.2(a).

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Benefits.* The PERF B provides defined benefit program benefits based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2024, the District reported a liability of \$1,361,774 for its proportionate share of the net pension liability for PERF B. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2023, the District's proportion of contributions was 0.00376%, a decrease of 0.00179% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2022, the District recognized pension expense of (\$441,672.) At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 49,695	\$ 20,915
Changes in assumptions	62,736	
Net difference between projected and actual earnings on pension plan investments	145,457	
Changes in proportion and differences between District contributions and proportionate share of contributions	732,368	89,808
District contributions subsequent to measurement date of June 30, 2023	<u>190,365</u>	
Totals	<u>\$ 1,180,621</u>	<u>\$ 110,723</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).* The \$190,365 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PERF B pensions will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2025	\$ 406,311	\$ 101,101
June 30, 2026	369,610	9,622
June 30, 2027	209,807	
June 30, 2028	4,528	
Total	<u>\$ 990,256</u>	<u>\$ 110,723</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is four years as of the June 30, 2023, measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

*Actuarial Assumptions.* For the year ended June 30, 2022, the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The financial reporting actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2000, through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-Retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.30% thereafter

PERF B uses a mortality table based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvements using 80% of Scale MP 2020 published by the Society of Actuaries.

*Discount Rate.* The discount rate used to measure the total pension liability as of June 30, 2023, was 6.90%, unchanged from the prior year.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

*Discount Rate (Concluded).* The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The following presents the net pension liability of the Plan as of June 30, 2023, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90%) than the current rate:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (5.90%)	\$ 1,968,773
Current Discount Rate (6.90%)	\$ 1,361,774
1% Increase (7.90%)	\$ 860,103

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

<u>Asset Class <sup>1</sup></u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 <sup>1,2</sup></u>
Global Equity, cap-weighted	30.00%	4.45%
Global Equity, non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00)%	(0.59)%

<sup>1</sup> An expected inflation of 2.30% was used for this period.

<sup>2</sup> Figures are based on the 2021-2022 Asset Liability Management study.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 10 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

*Pension Plan Fiduciary Net Position.* The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reasons. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in the fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRP or PERF B) must be covered by social security or an alternative plan. The District has elected to use Social Security.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District may be involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2024.

B. State and Federal Allowances, Awards and Grants

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

C. Joint Ventures

The District participates in one joint venture under a joint powers authority (JPA), the Schools Insurance Group. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units, and its financial statements are not presented in these financial statements. However, fund transactions between the JPA and the District are included in these statements. The audited financial statements are generally available directly from the entity.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 12 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2024, the District contracted with Schools Insurance Group, JPA (SIG) for property and liability insurance coverage and also for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

B. Workers' Compensation

For fiscal year 2023-2024, the District participated in the Schools Insurance Group, JPA (SIG), an insurance purchasing pool. The intent of the SIG pool is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIG pool.

The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the SIG pool. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the SIG pool. Participation in the SIG pool is limited to districts that can meet the SIG pool selection criteria.

NOTE 13 - STUDENT ACTIVITY FUND

The Student Body Funds often engage in activities which involve cash transactions. These transactions are not subject to adequate internal accounting prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 4, 2024, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local Control Funding Formula Sources:				
State Apportionments	\$ 337,508	\$ 338,754	\$ 338,138	\$ (616)
Local Sources	<u>1,151,500</u>	<u>1,145,990</u>	<u>1,076,565</u>	<u>(69,425)</u>
Total Local Control Funding Formula Sources	1,489,008	1,484,744	1,414,703	(70,041)
Federal Revenue	488,071	585,932	625,660	39,728
Other State Revenue	577,889	675,946	557,181	(118,765)
Other Local Revenue	<u>148,320</u>	<u>173,948</u>	<u>423,334</u>	<u>249,386</u>
Total Revenues	<u>2,703,288</u>	<u>2,920,570</u>	<u>3,020,878</u>	<u>100,308</u>
<b>EXPENDITURES</b>				
Certificated Salaries	627,434	620,538	667,692	(47,154)
Classified Salaries	468,830	603,591	608,096	(4,505)
Employee Benefits	542,364	578,001	575,809	2,192
Books and Supplies	106,558	140,003	86,216	53,787
Services and Other				
Operating Expenditures	686,686	677,525	656,081	21,444
Capital Outlay		65,000	25,511	39,489
Debt Service:				
Principal Retirement		1,678	1,678	
Interest and Fiscal Charges		712	712	
Other Outgo	<u>256,446</u>	<u>292,683</u>	<u>221,055</u>	<u>71,628</u>
Total Expenditures	<u>2,688,318</u>	<u>2,979,731</u>	<u>2,842,850</u>	<u>136,881</u>
Excess of Revenues Over (Under) Expenditures	<u>14,970</u>	<u>(59,161)</u>	<u>178,028</u>	<u>237,189</u>
Other Financing Sources (Uses):				
Operating Transfers Out	(130,000)	(130,000)	(131,569)	(1,569)
Other Sources-Lease			25,511	25,511
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(130,000)</u>	<u>(106,058)</u>	<u>23,942</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(115,030)	(189,161)	71,970	261,131
Fund Balances - July 01, 2023	<u>3,046,315</u>	<u>3,086,962</u>	<u>3,086,962</u>	<u>0</u>
Fund Balances - June 30, 2024	<u>\$ 2,931,285</u>	<u>\$ 2,897,801</u>	<u>\$ 3,158,932</u>	<u>\$ 261,131</u>

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**California State Teachers' Retirement System (CalSTRS)**

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated with District	Total NPL Attributed to District	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2024	0.0010%	\$ 787,693	\$ 377,413	\$ 1,165,106	\$ 639,906	123%	81%
2023	0.0011%	\$ 738,862	\$ 370,024	\$ 1,108,886	\$ 642,547	115%	81%
2022	0.0009%	\$ 395,412	\$ 197,831	\$ 593,243	\$ 498,019	79%	87%
2021	0.0009%	\$ 838,103	\$ 432,039	\$ 1,270,142	\$ 466,667	180%	72%
2020	0.0010%	\$ 920,200	\$ 502,034	\$ 1,422,234	\$ 555,129	166%	73%
2019	0.0009%	\$ 822,118	\$ 470,704	\$ 1,292,822	\$ 480,922	171%	71%
2018	0.0009%	\$ 810,365	\$ 479,408	\$ 1,289,773	\$ 461,216	176%	70%
2017	0.0010%	\$ 818,561	\$ 466,061	\$ 1,284,622	\$ 501,678	163%	70%
2016	0.0011%	\$ 715,901	\$ 416,339	\$ 1,132,240	\$ 494,403	145%	74%
2015	0.0010%	\$ 584,370	\$ 357,858	\$ 942,228	\$ 460,909	127%	77%

**Public Employee Retirement System (CalPERS)**

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2024	0.0038%	\$ 1,361,774	\$ 651,238	209%	70%
2023	0.0056%	\$ 1,912,005	\$ 851,301	225%	70%
2022	0.0025%	\$ 499,405	\$ 352,899	142%	81%
2021	0.0039%	\$ 1,189,821	\$ 559,419	213%	70%
2020	0.0028%	\$ 807,726	\$ 383,917	210%	70%
2019	0.0026%	\$ 691,487	\$ 346,668	200%	71%
2018	0.0032%	\$ 759,357	\$ 403,391	188%	72%
2017	0.0029%	\$ 579,708	\$ 352,401	165%	74%
2016	0.0029%	\$ 433,744	\$ 326,141	133%	79%
2015	0.0032%	\$ 363,278	\$ 335,724	108%	83%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**California State Teachers' Retirement System (CalSTRS)**

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2024	\$ 125,408	\$ (125,408)	\$ 0	\$ 656,586	19.10%
2023	\$ 122,222	\$ (122,222)	\$ 0	\$ 639,906	19.10%
2022	\$ 108,719	\$ (108,719)	\$ 0	\$ 642,547	16.92%
2021	\$ 80,430	\$ (80,430)	\$ 0	\$ 498,026	16.15%
2020	\$ 79,800	\$ (79,800)	\$ 0	\$ 466,667	17.10%
2019	\$ 90,375	\$ (90,375)	\$ 0	\$ 555,129	16.28%
2018	\$ 69,397	\$ (69,397)	\$ 0	\$ 480,922	14.43%
2017	\$ 58,021	\$ (58,021)	\$ 0	\$ 461,216	12.58%
2016	\$ 53,830	\$ (53,830)	\$ 0	\$ 501,678	10.73%
2015	\$ 43,903	\$ (43,903)	\$ 0	\$ 494,403	8.88%

**Public Employee Retirement System (CalPERS)**

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2024	\$ 190,365	\$ (190,365)	\$ 0	\$ 713,512	26.68%
2023	\$ 165,219	\$ (165,219)	\$ 0	\$ 651,238	25.37%
2022	\$ 195,033	\$ (195,033)	\$ 0	\$ 851,301	22.91%
2021	\$ 73,050	\$ (73,050)	\$ 0	\$ 352,925	20.70%
2020	\$ 110,323	\$ (110,323)	\$ 0	\$ 559,419	19.72%
2019	\$ 69,343	\$ (69,343)	\$ 0	\$ 383,917	18.06%
2018	\$ 53,841	\$ (53,841)	\$ 0	\$ 346,668	15.53%
2017	\$ 56,023	\$ (56,023)	\$ 0	\$ 403,391	13.89%
2016	\$ 41,749	\$ (41,749)	\$ 0	\$ 352,401	11.85%
2015	\$ 38,390	\$ (38,390)	\$ 0	\$ 326,141	11.77%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

The excess of expenditures over appropriations in individual governmental funds at June 30, 2024 are as follows:

	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Certificated Salaries	\$ 47,154
Classified Salaries	\$ 4,505
Transfers Out	\$ 1,569
Building Fund	
Contract Services	\$ 115,000
Transfers Out	\$ 115,526
Non-Major Governmental Funds:	
Child Development Fund	
Classified Salaries	\$ 3,990
Employee Benefits	\$ 1,368
Other Outgo	\$ 293
Cafeteria Fund	
Classified Salaries	\$ 1,682
Employee Benefits	\$ 613
Food and Supplies	\$ 13,469
Other Outgo	\$ 557
Special Reserve Fund for Capital Outlay Projects	
Capital Outlay	\$ 1,896

The District did not pass a budget for the building fund and incurred unanticipated expenditures in other funds for which the budgets were not revised.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

B. Schedules of District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS over ten years, in compliance with GASB 68. The amounts presented for each fiscal year were determined as of the measurement date that occurred one year prior.

*Changes in benefit terms CalSTRS.* For the measurement dates ended June 30, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, there were no changes to the benefit terms for CalSTRS.

*Changes in benefit terms CalPERS.* For the measurement dates ended June 30, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, there were no changes to the benefit terms for CalPERS.

*Changes in assumptions (CalSTRS).* For the measurement dates ended June 30, 2023, 2022, 2021, 2019, 2018, 2016, 2015, and 2014, there were no changes in assumptions. For the measurement date ended June 30, 2017, the consumer price inflation rate changed from 3.00% to 2.75%, investment rate of return changed from 7.60% to 7.10%, and wage growth changed from 3.75% to 3.50%. For the measurement date ended June 30, 2020, termination rates were lowered to reflect the trend of teachers staying in service longer than previously assumed, and service retirement rates were changed to better reflect the anticipated effect of years of service on retirements.

*Changes in assumptions (CalPERS).* For the measurement dates ended June 30, 2023, 2021, 2020, 2019, 2016, and 2014, there were no changes in assumptions. For the measurement date ended June 30, 2015, the discount rate was changed from 7.50% (net of administrative expenses in 2014) to 7.65% to correct an adjustment which previously reduced the discount rate for administrative expenses. For the measurement date ended June 30, 2017, the discount rate was changed from 7.65% to 7.15%. For the measurement dated ended June 30, 2018, the demographic assumptions were changed, and the inflation rate was changed from 2.75% to 2.50%. For the measurement date ended June 30, 2022, the demographic assumptions were changed, consumer price inflation rate was changed from 2.50% to 2.30%, and the investment rate of return was changed from 7.15% to 6.90%.

C. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS over a ten year period.

SUPPLEMENTARY INFORMATION SECTION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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	Second Period Report		Annual Report	
	Original	Audited	Original	Audited
	8D459D09		262782B6	
Regular ADA				
Transitional Kindergarten through Third	45.81	44.08	45.67	44.14
Fourth through Sixth	33.09	33.09	32.91	32.91
Seventh and Eighth	10.72	10.72	10.79	10.79
ADA Totals	<u>89.62</u>	<u>87.89</u>	<u>89.37</u>	<u>87.84</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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<u>Grade Level</u>	<u>Instructional Minutes Requirement</u>	<u>2023-2024</u>		<u>Instructional Days Requirement</u>	<u>2023-2024</u>		<u>Status</u>
		<u>Actual Instructional Minutes Offered</u>	<u>Actual Instructional Days Offered</u>		<u>Actual Instructional Days Offered</u>	<u>Actual Instructional Days Offered</u>	
TK	36,000	62,400	180	180	180	In Compliance	
Kindergarten	36,000	62,400	180	180	180	In Compliance	
Grade 1	50,400	55,320	180	180	180	In Compliance	
Grade 2	50,400	55,320	180	180	180	In Compliance	
Grade 3	50,400	55,320	180	180	180	In Compliance	
Grade 4	54,000	55,320	180	180	180	In Compliance	
Grade 5	54,000	55,320	180	180	180	In Compliance	
Grade 6	54,000	55,320	180	180	180	In Compliance	
Grade 7	54,000	55,320	180	180	180	In Compliance	
Grade 8	54,000	55,320	180	180	180	In Compliance	

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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There are no charter schools sponsored by Twin Ridges Elementary School District.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Program Name:	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture:			
Donated Food Commodities	10.555	N/A	\$ 6,059
Passed through the California Department of Education ("CDE")			
Child Nutrition Cluster:			
National School Lunch	10.555	13523/13524	45,283
Local Food for Schools	10.555	15708	5,460
School Breakfast, Severe Need	10.553	13526	27,236
Subtotal Child Nutrition Cluster			<u>77,979</u>
Total U.S. Department of Agriculture			<u>84,038</u>
US. Department of Education:			
Passed through the Nevada County Superintendent of Schools:			
Special Education Cluster:			
IDEA: Basic Local Assistance, Part B, Section 611	84.027	13379	27,280
IDEA: Mental Health ADA Allocation, Part B, Section 611	84.027A	15197	1,059
Subtotal Special Education Cluster			<u>28,339</u>
Passed through the CDE:			
Education Stabilization Fund:			
COVID-19: Elementary & Secondary School Emergency Relief ("ESSER II") Fund	84.425D*	15547	6,794
COVID-19: ESSER III Fund	84.425U*	15559	525,542
COVID-19: ESSER III Fund: State Reserve Summer Learning Program, After School Education and Safety Rate Increase	84.425U*	15652	23,151
Subtotal Education Stabilization Fund			<u>555,487</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	84.010	14329	90,872
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction	84.367	14341	3,770
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	10,000
ESEA (ESSA): Title VII-B, McKinney-Vento Act	84.196	14332	567
Total U.S. Department of Education			<u>689,035</u>
Total Federal Programs			<u>\$ 773,073</u>

\* Denotes a Major Program

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	Cafeteria Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Bond Interest and Redemption Fund	Building Fund
June 30, 2024, Annual Unaudited Actual Financial Report Fund Balance	\$ 1,368,663	\$ 46,876	\$ 2,407,028	\$ 0	\$ 2,502,375
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:					
Overstatement of federal revenue		(4,610)			
Overstatement of other state revenue		(5,965)			
Overstatement of other local revenue		(604)	(657,957)		
Understatement of interest revenue			52,968		
Understatement of food supplies expense		(6,059)			
Understatement of contract services			(11,770)	(20,000)	(115,000)
Understatement of other financing sources				36,008	98,992
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	1,790,269		(1,790,269)		
Net Adjustments and Reclassifications	1,790,269	(17,238)	(2,407,028)	16,008	(16,008)
June 30, 2024, Audited Financial Statement Fund Balance	\$ 3,158,932	\$ 29,638	\$ 0	\$ 16,008	\$ 2,486,367

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2024.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget 2024-2025	2023-2024	2022-2023	2021-2022
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 3,174,558	\$ 3,046,389	\$ 2,918,803	\$ 2,630,536
Expenditures	3,060,475	2,842,850	3,065,101	3,316,243
Other Uses and Transfers Out	88,360	131,569	135,123	88,153
Total Outgo	3,148,835	2,974,419	3,200,224	3,404,396
Change in Fund Balance (Deficit)	25,723	71,970	(281,421)	(773,860)
Ending Fund Balance	\$ 2,923,534	\$ 3,158,932	\$ 3,086,962	\$ 3,368,383
Available Reserves	\$ 998,041	\$ 2,375,005	\$ 2,630,102	\$ 2,938,348
Reserve for Economic Uncertainties	\$ 998,041	\$ 2,375,005	\$ 2,585,610	\$ 2,938,348
Unassigned Fund Balance	\$ 0	\$ 0	\$ 44,492	\$ 0
Available Reserves as a Percentage of Total Outgo	31.7%	79.8%	82.2%	86.3%
Total Long-Term Debt	\$ 4,767,453	\$ 4,771,815	\$ 2,652,365	\$ 899,667
Average Daily Attendance (ADA) at P-2	94	90	86	73

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has decreased \$983,311 during the past three years. For a District of this size, the State recommends available reserves of at least 5% of total expenditures, transfers out and other uses (total outgo). Available reserves consist of all unassigned fund balance contained within the General Fund (which also includes the Special Reserve Fund for Other than Capital Outlay Projects to comply with GASB Statement No. 54.)

ADA has increased by 17 over the past two years. An increase of 6 ADA has been budgeted for the fiscal year ending June 30, 2025. Due to the Covid-19 pandemic ADA was not reported in 2021-2022. Funding was based on ADA as reported in 2019-2020. The ADA listed for 2023-2024, 2022-2023 and 2021-2022 represents the amount reported by the District and has not been reduced based on the effects of findings 2024-001, 2023-002, or 2022-001 and 2022-002

Long-term debt has increased by \$3,872,148 over the past two years primarily due to the issuance of \$2,600,000 general obligation bonds in 2023-2024. Net pension liability decreased \$501,400 in 2023-2024.

The amounts reported as Budget 2024-2025 are presented for additional analysis and have not been audited.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2024

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
<b>ASSETS</b>								
Cash	\$ 7,573	\$ 95	\$ 3,266	\$ 16,008	\$ 186,531	\$ 1,367		\$ 214,840
Accounts Receivable			28,911					28,911
Due From Other Funds		7,242	4,943		5,461		\$ 64,605	82,251
<b>Total Assets</b>	<b>\$ 7,573</b>	<b>\$ 7,337</b>	<b>\$ 37,120</b>	<b>\$ 16,008</b>	<b>\$ 191,992</b>	<b>\$ 1,367</b>	<b>\$ 64,605</b>	<b>\$ 326,002</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts Payable		\$ 57	\$ 819					\$ 876
Due to Other Funds		7,280	6,663			\$ 1,367		15,310
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>7,337</b>	<b>7,482</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>1,367</b>	<b>\$ 0</b>	<b>16,186</b>
Fund Balances:								
Nonspendable			1,000					1,000
Restricted	7,573		28,638	16,008	191,992		64,605	308,816
<b>Total Fund Balances</b>	<b>7,573</b>	<b>0</b>	<b>29,638</b>	<b>16,008</b>	<b>191,992</b>	<b>0</b>	<b>64,605</b>	<b>309,816</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,573</b>	<b>\$ 7,337</b>	<b>\$ 37,120</b>	<b>\$ 16,008</b>	<b>\$ 191,992</b>	<b>\$ 1,367</b>	<b>\$ 64,605</b>	<b>\$ 326,002</b>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
<b>REVENUES</b>							
Federal Revenue		\$ 63,375	\$ 84,038				\$ 147,413
Other State Revenue			87,711				87,711
Other Local Revenue	\$ 1,726	601	3,698		\$ 20,135	\$ 2,470	28,630
Total Revenues	<u>1,726</u>	<u>63,976</u>	<u>175,447</u>	<u>\$ 0</u>	<u>20,135</u>	<u>2,470</u>	<u>263,754</u>
<b>EXPENDITURES</b>							
Classified Salaries		75,573	79,593				155,166
Employee Benefits		44,455	37,514				81,969
Books and Supplies	1,883	801	90,846		267		93,797
Services and Other Operating Expenditures		574	3,383	20,000	36,663	21,495	82,115
Capital Outlay						31,896	31,896
Debt Service:							
Principal Retirement			1,485				1,485
Interest and Fiscal Charges			605				605
Other Outgo		9,142	6,663				15,805
Total Expenditures	<u>1,883</u>	<u>130,545</u>	<u>220,089</u>	<u>20,000</u>	<u>36,930</u>	<u>53,391</u>	<u>462,838</u>
Excess of Revenues							
Over (Under) Expenditures	<u>(157)</u>	<u>(66,569)</u>	<u>(44,642)</u>	<u>(20,000)</u>	<u>(16,795)</u>	<u>(50,921)</u>	<u>(199,084)</u>
Other Financing Sources:							
Operating Transfers In (Note 4)		66,569	65,000			115,526	247,095
Other Sources-Bonds (Note 8)				36,008			36,008
Total Other Financing Sources	<u>0</u>	<u>66,569</u>	<u>65,000</u>	<u>36,008</u>	<u>0</u>	<u>115,526</u>	<u>283,103</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	<u>(157)</u>	<u>0</u>	<u>20,358</u>	<u>16,008</u>	<u>(16,795)</u>	<u>64,605</u>	<u>84,019</u>
Fund Balances - July 01, 2023	<u>7,730</u>	<u>0</u>	<u>9,280</u>	<u>0</u>	<u>208,787</u>	<u>0</u>	<u>225,797</u>
Fund Balances - June 30, 2024	<u>\$ 7,573</u>	<u>\$ 0</u>	<u>\$ 29,638</u>	<u>\$ 16,008</u>	<u>\$ 191,992</u>	<u>\$ 64,605</u>	<u>\$ 309,816</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2024

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NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

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

B. Schedule of Instructional Time

This schedule presents information on the amount of instruction time and number of instructional days offered by the District and whether the District complied with the provisions of California Education Code Sections 46207-46208.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

D. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The District has not used the ten (10) percent de minimis indirect cost rate as allowed under Uniform Guidance.

E. Reconciliation of Unaudited Actuals Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the Unaudited Actuals Financial Report to the audited financial statements.

F. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

G. Combining Statements - Non-Major Governmental Funds

The combining statements are included to provide information regarding the individual funds that have been included in the Other Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. These statements have been presented for purposes of additional analysis and are not a required part of the District's basic financial statements.

OTHER INFORMATION SECTION



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

DISTRICT ORGANIZATION STRUCTURE

JUNE 30, 2024

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ORGANIZATION

Twin Ridges Elementary School District is located in Nevada County and was established in 1986 by a merger of San Juan Ridge Union Elementary School District and Washington Elementary School District. There were no changes in the boundaries of the District during the current year. At June 30, 2024, the District was operating a traditional elementary school. On April 4, 2022 the Board of Trustees passed a resolution closing the Washington Elementary School Site effective July 1, 2022.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Aubrey Puetz	President	December 2026
Jonathan Farrell	Clerk	December 2026
Malik Goodman	Member	December 2026
Mindi Morton	Member	December 2026
Lorien Whitestone	Member	December 2024

ADMINISTRATION

Scott Mikal-Heine  
Superintendent/Principal

Sunshine Bender  
Chief Business Official

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



Certified Public Accountant

200 Gateway Drive, #370  
Lincoln, CA 95648

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

Board of Trustees  
Twin Ridges Elementary School District  
Nevada City, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Twin Ridges Elementary School District's basic financial statements and have issued my report thereon dated December 4, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024



Certified Public Accountant

200 Gateway Drive, #370  
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

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

Board of Trustees  
Twin Ridges Elementary School District  
Nevada City, California

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

*Opinion on Each Major Federal Program*

I have audited Twin Ridges Elementary School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Twin Ridges Elementary School District's major federal programs for the year ended June 30, 2024. Twin Ridges Elementary School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Twin Ridges Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

*Basis for Opinion on Each Major Federal Program*

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Twin Ridges Elementary School District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Twin Ridges Elementary School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Twin Ridges Elementary School District's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Twin Ridges Elementary School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Twin Ridges Elementary School District's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Twin Ridges Elementary School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Twin Ridges Elementary School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024



Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees  
Twin Ridges Elementary School District  
Nevada City, California

### **Report on State Compliance**

#### *Opinion*

I have audited Twin Ridges Elementary School District's compliance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810, applicable to Twin Ridges Elementary School District's state program compliance requirements identified below for the fiscal year ended June 30, 2024.

In my opinion, Twin Ridges Elementary School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

#### *Basis for Opinion*

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

I am required to be independent of Twin Ridges Elementary School District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. My audit does not provide a legal determination of Twin Ridges Elementary School District's compliance with the state program compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

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



***Auditor’s Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Twin Ridges Elementary School District’s compliance with compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Twin Ridges Elementary School District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, I express no such opinion.
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

<u>2023-2024 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<b>Local Education Agencies Other Than Charter Schools:</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see next page)
Continuation Education	Not Applicable
Instructional Time	Yes

Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No (see below)
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	No (see below)
<b>School Districts, County Offices of Education, and Charter Schools:</b>	
Proposition 28 Arts and Music in Schools	Yes
After/ Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No (see next page)
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program (ELO-P)	Yes
Transitional Kindergarten	Yes
<b>Charter Schools:</b>	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Non-Classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Independent Study because the average daily attendance generated did not exceed the materiality levels requiring testing.

Procedures were not performed for Classroom Teacher Salaries because Twin Ridges Elementary School District was confirmed to have fewer than 101 average daily attendance in the prior year and exempt from the provisions of *California Education Code* Section 41372.

Procedures were not performed for Home to School Transportation Reimbursement because Twin Ridges Elementary School District's transportation expenditure amount for reimbursement was less than the transportation add-on reimbursement amount.

Procedures were not performed for Expanded Learning Opportunities Grant (ELO-G) because there were no expenditures in the current fiscal year.

Procedures were not performed on the items marked “Not Applicable” because Twin Ridges Elementary School District does not operate those programs.

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

### ***Other Matters***

The results of my auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the 2023-2024 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. My opinion on compliance with state program requirements is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on Twin Ridges Elementary School District’s responses to the noncompliance findings identified in my audit and described in the accompanying schedule of findings and questioned costs. Twin Ridges Elementary School District’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the responses.

### ***Report on Internal Control over Compliance***

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

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

Board of Trustees  
Twin Ridges Elementary School District  
Page Five

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

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

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized initial "M".

MICHELLE M. HANSON  
Certified Public Accountant

December 4, 2024

AUDIT FINDINGS AND QUESTIONED COSTS SECTION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_ Yes     x  No

Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_ Yes     x  None reported

Noncompliance material to financial statements noted? \_\_\_ Yes     x  No

*Federal Awards*

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_ Yes     x  No

Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_ Yes     x  None reported

Type of auditor's report issued on compliance with major federal programs: Unmodified

Any other audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_ Yes     x  No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? \_\_\_ Yes     x  No

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

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**Section I - Summary of Auditor's Results (Concluded)**

*State Awards*

Internal control over state programs:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified  
that are not considered to be material  
weaknesses?  Yes  None reported

Any other audit findings disclosed that are required  
to be reported in accordance with Audits of  
California K-12 Local Education Agencies?  Yes  None reported

Type of auditor's report issued on compliance  
for state programs: Unmodified

**Section II - Financial Statements Findings**

No matters are reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reported.

**Section IV - State Award Findings and Questioned Costs**

2024-001 - EXPANDED LEARNING OPPORTUNITY PROGRAM - 40000

Criteria: Pursuant to *California Education Code ("EC")* Section 46120(b)(1)(C), for expanded learning opportunity programs ("ELOP") located in a frontier designated geographical location, program requirements are no less than eight hours of in-person expanded learning opportunities of at least thirty (30) non-school days.

Statement of Condition: The District offered eight hours of in-person expanded learning opportunities on twenty-one non-school days during 2023-2024.

Context: The District is located in a frontier designated geographical location.

Cause: The District was unable to arrange appropriate staffing to operate the program at the beginning of the school year and/or during Winter Break.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

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**Section IV – State Award Findings and Questioned Costs (Continued)**

2024-001 - EXPANDED LEARNING OPPORTUNITY PROGRAM - 40000 (CONCLUDED)

Effect or Potential Effect: Pursuant to *EC Section 46120(c)(3)(A)*, if a district fails to maintain the required number of days described in the criteria above, the State Superintendent shall withhold from the school district's apportionment of funds an amount equal to the product of 0.0048 times the school district's apportionment for each day the school district fails to meet the day requirements (based on 210 days: 180 school days and 30 nonschool days.)

Questioned Costs:

ELO-P entitlement calculation	\$	141,351
Required intersession ELO-P days (8+hours)		30
Actual ELO-P intersession days (8+hours)		21
ELO-P days short		9
Penalty factor		0.0048
Penalty calculation	\$	6,106

Repeat Finding: No, this is not a repeat finding.

Recommendation: To avoid associated penalties in future years, the District should comply with the program requirements described in *EC Section 46120*. It is anticipated the ELO-P penalties will be recouped through the Principal Apportionment as a prior year correction to the ELO Program funding in 2024-2025.

View of Responsible District Official: We acknowledge the finding related to the Expanded Learning Opportunity Program (ELO-P). During the 2023-2024 school year, our District faced delays in the program's design and implementation due to challenges in securing the necessary staff to operate the program effectively. These challenges resulted in our inability to meet the full requirement of 30 intersession days.

To address this, we have taken corrective action by identifying and scheduling all 30 required days for the 2024-2025 school year. We are confident that with the structure now in place, we will fully comply with the requirements outlined in *EC Section 46120(c)(3)(A)* moving forward.

We appreciate the recommendation provided and are committed to ensuring no further penalties are incurred by maintaining full compliance in subsequent years.

2024-002 – IMMUNIZATIONS – 40000

Criteria: Pursuant to *California Code of Regulations Title 17, Division 1, Chapter 4, Section 6025*, elementary school pupils at Kindergarten level and above are required to have two doses of measles containing vaccine, both given on or after the first birthday, and two doses of varicella vaccine. *California Code of Regulations Title 17, Division 1, Chapter 4 Section 6035* permits conditional admission if the pupil has commenced receiving doses of required vaccines and is not currently due for any doses at the time of admission.



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

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**Section IV – State Award Findings and Questioned Costs (Continued)**

2024-002 – IMMUNIZATIONS – 40000 (CONTINUED)

Statement of Condition: In 2023-2024 the District reported combined conditional admission and overdue rates greater than ten percent in Kindergarten and testing for compliance with requirements identified two TK/K students who did not have the appropriate immunizations at some point during the year.

Context: There were twenty-two total students in grades TK and K. Two of the initial sample of five were found to not have the appropriate immunizations. Because of the finding in the prior two years and exceptions in the initial sample, the testing was expanded to 100% of the students in TK and K. Two students with an individualized education program were excluded. There were no additional exceptions identified in the expanded sample.

Cause: The District continues to work with families in the community who have been resistant to complying with the regulations.

Effect or Potential Effect: Continued attendance after conditional admission is contingent upon documentation of receipt of the remaining required immunizations in accordance with applicable government code sections. Days of attendance for students who were due for doses or after the exclusion point through the end of the second reporting period (P2) and through the end of the year (Annual) were determined to be 228 and 275 days respectively.

Questioned Costs:

	TK/K
Days to be excluded from P2	228
Total school days in P2	132
Noncompliant ADA	1.73
2023-2024 derived value of ADA	\$ 14,663
Questioned costs	\$ 25,367

The District was community funded/basic aid and did not receive any funding for minimum state aid so there has not been an accrual to reduce revenue in these financial statements.

Repeat Finding: This is a repeat of finding 2023-002 and 2022-002.

Recommendation: The District should continue to work with families and monitor records of any pupil admitted conditionally at least every 30 days from date of admission, inform the parent or guardian of the remaining required vaccine doses until all required immunizations are received or an exemption is filed, and update the immunization information in the pupil's record. The District should exclude any pupil who does not meet the requirements for continued attendance (EC Section 48216). Additionally, the District should revise the 2023-2024 P2 and Annual Attendance reports to reduce the K-3 ADA by 1.73 and 1.53 respectively.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

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**Section IV – State Award Findings and Questioned Costs (Concluded)**

2024-002 – IMMUNIZATIONS – 40000 (CONCLUDED)

View of Responsible District Official: We acknowledge the finding regarding student immunizations and take this matter very seriously. Ensuring compliance with immunization requirements is a top priority for the District.

Each year, we are making significant progress in reducing the number of students who are out of compliance. In the 2023-2024 school year, we continued to work diligently with families in our community, including those who have been resistant to meeting the vaccination requirements. We continue to improve tracking and follow-up processes to monitor conditional admissions and ensure students receive their required doses in a timely manner.

We recognize the importance of adhering to *California Code of Regulations* Title 17 and will continue to strengthen our efforts. Moving forward, we will:

Monitor records of all conditionally admitted students at least every 30 days from the date of admission.

Provide clear communication to parents and guardians regarding required vaccine doses and deadlines.

Exclude students from attendance who fail to meet immunization requirements per Education Code Section 48216.

Although we are not subject to state aid reductions as a community-funded/basic aid district, we will revise our 2023-2024 P2 and Annual Attendance reports to reflect the recommended adjustments.

We are committed to continuous improvement and compliance with all immunization regulations to ensure the health and safety of our school community.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2024

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2023-001 - Journal Entry Processing

Procedures for processing journal entries should be revised to strengthen internal controls by implementing the documented review of each journal entry.

Current Status:

Accepted/Implemented

2023-002 - Immunizations

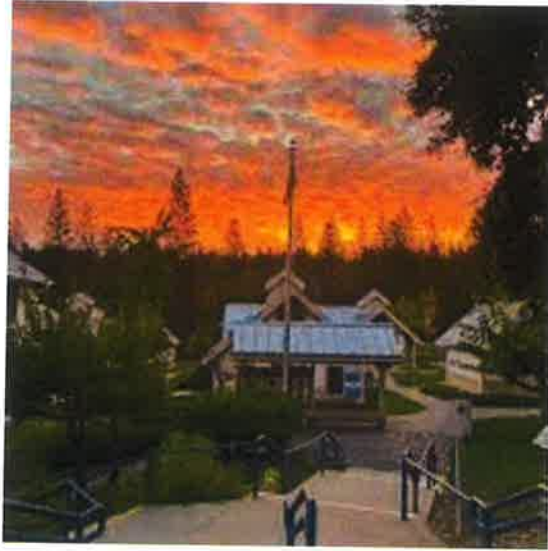
The District reported combined conditional admission and overdue rates greater than ten percent in Kindergarten and testing for compliance with requirements identified nine TK/K students who didn't have the appropriate immunizations at some point during the year. The District should continue to work with families and monitor records of any pupil admitted conditionally at least every 30 days from date of admission, inform the parent or guardian of the remaining required vaccine doses until all required immunizations are received or an exemption is filed, and update the immunization information in the pupil's record. The District should exclude any pupil who does not meet the requirements for continued attendance (EC Section 48216). Additionally, the District should revise the 2023-2024 P2 and Annual Attendance reports to reduce the K-3 ADA by 4.47 and 3.87 respectively.

Current Status:

Accepted/Partially Implemented

See repeat finding 2024-002

# **Twin Ridges Elementary School District**



**2024-2025**

## **First Interim Budget**

**Presented to the Board of Trustees for viewing**

**December 13<sup>th</sup>, 2024**

**By: Erik Crawford, Superintendent**

**Sunshine Bender, Chief Business Official**



**Twin Ridges Elementary School District**  
**Multi-Year Projections, 2024/2025 First Interim Budget**  
**General Fund (01)**

	Unaudited Actuals 2023/2024	Adopted Budget 2024/2025	First Interim 2024/2025	Projection Year 1 2025/2026	Projection Year 2 2026/2027
<b>Revenues</b>					
Local Control Funding/Property Taxes	1,414,703	1,590,966	1,550,271	1,528,737	1,574,599
Federal Revenue	625,660	223,608	330,236	101,644	101,644
State Revenue	557,182	1,162,844	1,243,042	434,935	435,723
Local Revenue	304,323	169,140	160,883	92,603	92,603
<b>Total Revenues</b>	<b>2,901,868</b>	<b>3,146,558</b>	<b>3,284,432</b>	<b>2,157,919</b>	<b>2,204,569</b>
<b>Expenditures</b>					
Certificated Salaries	667,692	695,905	610,279	609,191	619,154
Classified Salaries	608,096	681,813	685,872	575,992	597,338
Employee Benefits	577,578	626,831	591,165	556,180	565,543
Books and Supplies	86,216	125,402	221,667	228,317	242,222
Services/Other Operating	644,933	732,505	855,080	804,272	838,058
Capital Outlay	0	17,000	57,251	0	0
Other Outgo (Special Education, NCSES)	236,861	190,000	167,983	176,382	185,201
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	(15,805)	(12,170)	(16,666)	(19,420)	(20,094)
<b>Total Expenditures</b>	<b>2,805,571</b>	<b>3,057,286</b>	<b>3,172,631</b>	<b>2,930,915</b>	<b>3,027,422</b>
Revenues Less Expenditures	96,297	89,272	111,801	(772,996)	(822,853)
<b>OTHER FINANCING SOURCE/USES</b>					
Interfund Transfers In	266,043	470,616	401,666	448,885	749,638
Interfund Transfers Out	131,569	88,360	88,360	88,360	88,360
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>134,474</b>	<b>382,256</b>	<b>313,306</b>	<b>360,525</b>	<b>661,278</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>230,771</b>	<b>471,528</b>	<b>425,107</b>	<b>(412,471)</b>	<b>(161,575)</b>
<b>Beginning Fund Balance, July 1</b>	<b>1,137,890</b>	<b>1,243,150</b>	<b>1,459,955</b>	<b>1,885,062</b>	<b>1,472,591</b>
Audit Adjustments	0	0	0	0	0
<b>Audited Fund Balance, July 1</b>	<b>1,137,890</b>	<b>1,243,150</b>	<b>1,459,955</b>	<b>1,885,062</b>	<b>1,472,591</b>
<b>Ending Fund Balance, June 30</b>	<b>1,368,663</b>	<b>1,714,678</b>	<b>1,885,062</b>	<b>1,472,591</b>	<b>1,311,016</b>
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	3,000	3,000
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Economic Uncertainties (5.00%)	146,857	157,283	163,050	150,964	155,790
Board Designated Reserve (15.00%)	440,571	471,847	489,149	452,893	467,369
Committed Fund Balances	0	0	0	0	0
Assigned (Supplemental/Concentration)	26,559	56,886	31,023	31,023	31,023
Restricted (Educator Effectiveness)	30,583	30,583	16,133	16,133	16,133
Assigned (Restricted Lottery)	48,536	31,599	44,248	47,134	60,135
Restricted (ELOP)	141,351	67,381	72,700	33,734	0
Restricted (ESSER)	0	24,075	0	0	0
Restricted (Arts, Music, Materials Block)	47,058	24,395	34,911	34,911	34,911
Restricted (Learning Recovery Block)	121,566	914	54,783	0	0
Restricted (ASES)	0	0	98,327	98,327	98,327
Restricted (Community Schools)	105,274	639,785	643,066	543,223	408,295
Restricted (Kitchen Funds)	73,934	77,107	0	0	0
Restricted (Prop 28)	16,246	16,426	0	0	0
Restricted (Equity Multiplier)	141,050	63,837	198,638	25,216	0
Restricted (Preschool Grant)	11,323	0	23,475	23,475	23,475
Restricted Other (Local,)	14,755	49,560	12,559	12,559	12,559
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>



**Twin Ridges Elementary School District**  
**Multi-Year Projections, 2024/2025 First Interim Budget**  
**General Fund (01), Unrestricted Resources**

	Unaudited Actuals 2023/2024	Adopted Budget 2024/2025	First Interim 2024/2025	Projection Year 1 2025/2026	Projection Year 2 2026/2027
<b>Revenues</b>					
Local Control Funding/Property Taxes	1,414,703	1,590,966	1,550,271	1,528,737	1,574,599
Federal Revenue	0	0	0	0	0
State Revenue	22,586	18,046	21,536	15,100	16,158
Local Revenue	155,235	100,803	91,842	23,562	23,562
<b>Total Revenues</b>	<b>1,592,524</b>	<b>1,709,815</b>	<b>1,663,649</b>	<b>1,567,399</b>	<b>1,614,319</b>
<b>Expenditures</b>					
Certificated Salaries	498,261	501,097	477,736	497,012	506,975
Classified Salaries	202,217	286,218	293,733	256,022	260,806
Employee Benefits	262,522	317,411	304,367	319,576	322,855
Books and Supplies	54,172	75,982	85,482	88,046	93,408
Services/Other Operating	499,941	539,634	551,634	491,723	506,475
Capital Outlay	0	17,000	17,000	0	0
Other Outgo (Special Education, NCSSES)	22,924	0	0	0	0
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	(82,174)	(60,755)	(99,753)	(90,377)	(129,034)
<b>Total Expenditures</b>	<b>1,457,863</b>	<b>1,676,587</b>	<b>1,630,199</b>	<b>1,562,002</b>	<b>1,561,486</b>
Revenues Less Expenditures	134,661	33,228	33,450	5,397	52,833
<b>OTHER FINANCING SOURCE/USES</b>					
Interfund Transfers In	266,043	470,616	401,666	448,885	749,638
Interfund Transfers Out	131,569	88,360	88,360	88,360	88,360
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contributions to Restricted Programs	(293,564)	(378,408)	(279,048)	(411,378)	(681,809)
<b>Total Other Financing Sources/Uses</b>	<b>(159,090)</b>	<b>3,848</b>	<b>34,258</b>	<b>(50,853)</b>	<b>(20,531)</b>
Net Increase (Decrease) in Fund Balance	(24,429)	37,076	67,708	(45,456)	32,302
<b>Beginning Fund Balance, July 1</b>	<b>684,030</b>	<b>683,539</b>	<b>659,601</b>	<b>727,309</b>	<b>681,853</b>
Audit Adjustments		0	0	0	0
<b>Audited Fund Balance, July 1</b>	<b>684,030</b>	<b>683,539</b>	<b>659,601</b>	<b>727,309</b>	<b>681,853</b>
<b>Ending Fund Balance, June 30</b>	<b>659,601</b>	<b>720,615</b>	<b>727,309</b>	<b>681,853</b>	<b>714,155</b>
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	3,000	3,000
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance					
Economic Uncertainties (5.00%)	146,857	157,283	163,050	150,964	155,790
Board Designated Reserve (15.00%)	440,571	471,847	489,149	452,893	467,369
Committed Fund Balances	0	0	0	0	0
Assigned, Supplemental/Concentration	26,559	56,886	31,023	31,023	31,023
Assigned, Restricted Lottery	42,614	31,599	41,087	43,973	56,974
Restricted Fund Balances (Other)		0	0	0	0
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Deficit Spending without Contribution from Reserve</b>		<b>(503,583)</b>	<b>(342,297)</b>	<b>(506,715)</b>	<b>(730,337)</b>





**Twin Ridges Elementary School District**  
**Multi-Year Projections, 2024/2025 First Interim Budget**  
**General Fund (01), Restricted Resources**

	Unaudited Actuals 2023/2024	Adopted Budget 2024/2025	First Interim 2024/2025	Projection Year 1 2025/2026	Projection Year 2 2026/2027
<b>Revenues</b>					
Local Control Funding/Property Taxes	0	0	0	0	0
Federal Revenue	625,660	223,608	330,236	101,644	101,644
State Revenue	534,596	1,144,798	1,221,506	419,835	419,565
Local Revenue	149,088	68,337	69,041	69,041	69,041
<b>Total Revenues</b>	<b>1,309,344</b>	<b>1,436,743</b>	<b>1,620,783</b>	<b>590,520</b>	<b>590,250</b>
<b>Expenditures</b>					
Certificated Salaries	169,431	194,808	132,543	112,179	112,179
Classified Salaries	405,879	395,595	392,139	319,970	336,532
Employee Benefits	315,056	309,420	286,798	236,604	242,688
Books and Supplies	32,044	49,420	136,185	140,271	148,813
Services/Other Operating	144,992	192,871	303,446	312,549	331,584
Capital Outlay	0	0	40,251	0	0
Other Outgo (Special Education, NCSES)	213,937	190,000	167,983	176,382	185,201
Other Debt Service	0	0	0	0	0
Direct Support/Indirect Costs	66,369	48,585	83,087	70,957	108,940
<b>Total Expenditures</b>	<b>1,347,708</b>	<b>1,380,699</b>	<b>1,542,432</b>	<b>1,368,913</b>	<b>1,465,936</b>
Revenues Less Expenditures	(38,364)	56,044	78,351	(778,393)	(875,686)
<b>OTHER FINANCING SOURCE/USES</b>					
Interfund Transfers In	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Other Uses	0	0	0	0	0
Contribution from Unrestricted	293,564	378,408	279,048	411,378	681,809
<b>Total Other Financing Sources/Uses</b>	<b>293,564</b>	<b>378,408</b>	<b>279,048</b>	<b>411,378</b>	<b>681,809</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>255,200</b>	<b>434,452</b>	<b>357,399</b>	<b>(367,015)</b>	<b>(193,877)</b>
<b>Beginning Fund Balance, July 1</b>	<b>453,860</b>	<b>559,611</b>	<b>800,354</b>	<b>1,157,753</b>	<b>790,738</b>
Audit Adjustments		0		0	0
<b>Audited Fund Balance, July 1</b>	<b>453,860</b>	<b>559,611</b>	<b>800,354</b>	<b>1,157,753</b>	<b>790,738</b>
<b>Ending Fund Balance, June 30</b>	<b>709,061</b>	<b>994,063</b>	<b>1,157,753</b>	<b>790,738</b>	<b>596,861</b>
Reserved Fund Balance-Revolving Cash	0	0	0	0	0
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0
Designated Fund Balance	0	0	0	0	0
Restricted (Educator Effectiveness)	30,583	30,583	16,133	16,133	16,133
Restricted (Lottery)	5,922	0	3,161	3,161	3,161
Restricted (ELOP)	141,351	67,381	72,700	33,734	0
Restricted (ESSER)	0	24,075	0	0	0
Restricted (Arts, Music, Materials Block)	47,058	24,395	34,911	34,911	34,911
Restricted (Learning Recovery Block)	121,566	914	54,783	0	0
Restricted (ASES)	0	0	98,327	98,327	98,327
Restricted (Community Schools)	105,274	639,785	643,066	543,223	408,295
Restricted (Kitchen Funds)	73,934	77,107	0	0	0
Restricted (Prop 28)	16,246	16,426	0	0	0
Restricted (Equity Multiplier )	141,050	63,837	198,638	25,216	0
Restricted (Preschool Grant)	11,323	0	23,475	23,475	23,475
Restricted Other (Local)	14,754	49,560	12,559	12,559	12,559
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>



## Twin Ridges Elementary School District 2024/2025 First Interim Budget Report

RC	Program Name	Object	2023/2024 Unaudited Actuals	2024/2025 Adopted Budget	2024/2025 First Interim Budget	Change From Prior Period
<b>Unrestricted</b>						
0000	LCFF Funding-State Aid	8011	-\$5,571	-\$54,674	-\$46,836	\$7,838
0000	LCFF Funding-Prior Year Adjustments	8019	\$0	\$0	\$0	\$0
0000	LCFF Funding-Property Tax	8021-8095	\$1,414,703	\$1,520,352	\$1,484,211	-\$36,141
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	-\$268,662	-\$268,662	-\$279,048	-\$10,386
0000	Forest Reserve Funds	8290	\$1,163	\$0	\$0	\$0
0000	Mandate Block Grant/ELPAC Testing	8550	\$0	\$3,064	\$3,233	\$169
0000	Interest	8660	\$5,000	\$5,000	\$5,000	\$0
0000	Miscellaneous/Fees	8699	\$10,000	\$10,000	\$10,000	\$0
0000	ERATE Telecom Reimbursements	8699	\$5,184	\$9,760	\$5,760	-\$4,000
0000	Transfer In From Investment Account Fund 17	8912	\$266,043	\$463,865	\$401,666	-\$62,199
0100	LCFF Supplemental/Concentration	8011	\$319,836	\$374,510	\$366,672	-\$7,838
0808	Other Miscellaneous (Reimbursable)	8699	\$93,010	\$68,784	\$67,082	-\$1,702
1100	Lottery	8560	\$16,199	\$14,982	\$17,955	\$2,973
1100	Lottery-Prior Year Adjustments	8560	\$2,834	\$0	\$0	\$0
1400	LCFF-Education Protection Account (EPA)	8012	\$18,302	\$19,440	\$19,760	\$320
<b>Total Unrestricted</b>			<b>\$1,878,041</b>	<b>\$2,166,421</b>	<b>\$2,055,455</b>	<b>-\$110,966</b>
<b>Federal</b>						
3010	Title I, Part A (Portion of Award is in Fund 12)	8290	\$27,733	\$49,746	\$47,219	-\$2,527
3010	Title I, Part A Carryover	8290	\$20,252	\$0	\$20,252	\$20,252
3210	CARES Act, Emergency Relief Fund (ESSER I)	8290	\$0	\$0	\$0	\$0
3212	CRRSA Act, Emergency Relief Fund (ESSER II)	8290	\$6,794	\$0	\$0	\$0
3213	ARP Act, Emergency Relief Fund (ESSER III)	8290	\$525,542	\$124,500	\$190,925	\$66,425
3214	ARP Act, Emergency Relief Fund (ESSER III), IPI	8290	\$0	\$0	\$0	\$0
3216	ELO, ESSER II	8290	\$0	\$0	\$0	\$0
3217	ELO, GEER II	8290	\$0	\$0	\$0	\$0
3218	ELO, ESSER III	8290	\$0	\$0	\$0	\$0
3219	ELO, ESSER III State	8290	\$0	\$0	\$0	\$0



RC	Program Name	Object	2023/2024 Unaudited Actuals	2024/2025 Adopted Budget	2024/2025 First Interim Budget	Change From Prior Period
<b>Federal Continued</b>						
3310	Special Education, IDEA	8181	\$27,280	\$27,279	\$27,279	\$0
3327	Special Education, Federal Mental Health	8290	\$1,059	\$1,031	\$1,031	\$0
4035	Title II	8290	\$3,770	\$6,595	\$10,534	\$3,939
4035	Title II, Carryover	8290	\$2,925	\$0	\$2,925	\$2,925
4126	Title V, Rural, Carryover from 2020/2021 & 2021/2022	8290	\$10,297	\$10,297	\$19,210	\$8,913
4127	Title IV	8290	\$10,427	\$10,000	\$10,000	\$0
4127	Title IV, Carryover	8290	\$20,468	\$0	\$0	\$0
5370	Fresh Fruit & Vegetable Program	8220	\$0	\$0	\$0	\$0
5467	Local Food For Schools	8220	\$0	\$0	\$0	\$0
5630	Homeless Education	8290	\$567	\$600	\$600	\$0
<b>Total Federal</b>			<b>\$657,114</b>	<b>\$230,048</b>	<b>\$329,975</b>	<b>-\$99,927</b>
<b>State</b>						
2600	Expanded Learning Opportunity Program (ELOP)	8590	\$50,059	\$141,351	\$50,059	-\$91,292
6010	After School Programs	8590	\$36,627	\$36,627	\$203,483	\$166,856
6010	After School Programs-22/23 Carryover	8590	\$0	\$0	\$0	\$0
6XXX	ASES Frontier Grant (VAN)	8590	\$0	\$15,000	\$15,000	\$0
6XXX	ASES ESSER III	8590	\$0	\$0	\$0	\$0
6053	Universal Pre-Kindergarten (UPK) Planning Grant	8590	\$0	\$0	\$0	\$0
6266	Educator Effectiveness Block Grant	8590	\$0	\$0	\$0	\$0
6300	Lottery - Instructional Materials	8560	\$6,395	\$6,095	\$7,239	\$1,144
6300	Lottery - Instructional Materials-Prior Year	8560	\$1,464	\$0	\$0	\$0
6331	Community Schools (Planning Grant)	8590	\$180,000	\$0	\$0	\$0
6332	Community Schools (Implementation Grant)	8590	\$0	\$712,210	\$712,210	\$0
6546	Special Education, Mental Health	8590	\$7,179	\$5,694	\$5,694	\$0
6537	Selva Learning Recovery	6537	\$0	\$0	\$0	\$0
6547	Special Education, Preschool	8590	\$11,323	\$12,152	\$12,152	\$0
6650	Tobacco Use Prevention Education (TUPE)	8590	\$1,100	\$1,100	\$1,100	\$0
6762	Arts, Music and Instructional Materials Block Grant	8590	\$22,663	\$0	\$0	\$0
6xxx	Prop 28, Arts and Music Grant	8590	\$16,426	\$16,426	\$16,426	\$0
7032	Kitchen (KIT) Funding	8520	\$112,167	\$0	\$0	\$0
7033	School Food Best Practices	8520	\$0	\$0	\$0	\$0
7399	LCFF Equity Multiplier	8590	\$141,050	\$141,050	\$141,050	\$0
7422	AB86, In-Person Instruction (IPI)	8590	\$0	\$0	\$0	\$0
7435	Learning Recovery Block Grant	8590	\$121,566	\$0	\$0	\$0
7690	STRS On-Behalf	8590	\$60,375	\$58,193	\$58,193	\$0



Total State

\$768,394

\$1,145,898

\$1,222,606

\$76,708

Local

6500 Special Education, Local

8792

\$62,488

\$58,869

\$65,041

\$6,172

90xx Local Restricted, Sports/Garden/Wellness/Cafeteria

8699

\$4,000

\$4,000

\$4,000

\$0

Total Local

\$66,488

\$62,869

\$69,041

-\$6,172

Total Revenue

\$3,370,037

\$3,605,236

\$3,677,077

-\$71,841





## Twin Ridges Elementary School District 2024/2025 First Interim Budget Report

RC	Program Name	Object	2023/2024		2024/2025		2024/2025		2025/2026		2026/2027	
			Unaudited Actuals	Budget	Adopted Budget	First Interim Budget	Projected Budget	Projected Budget				
<u>Unrestricted</u>												
		Funded ADA P-2 ADA										
0000	LCFF Funding-State Aid/Offset to S/C (if negative)	8011	-5,571	-54,674	-46,836	-70,898	-83,589					
0000	LCFF Funding-Prior Year Adjustments	8019	\$0	\$0	\$0	\$0	\$0					
0000	LCFF Funding-Property Tax	8021-8095	\$1,414,703	\$1,520,352	\$1,484,211	\$1,528,737	\$1,574,599					
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	-\$268,662	-\$268,662	-\$279,048	-\$280,857	-\$289,510					
0000	Forest Reserve Funds	8290	\$1,163	\$0	\$0	\$0	\$0					
0000	Mandate Block Grant	8550	\$0	\$3,064	\$3,233	\$3,275	\$3,825					
0000	Interest	8660	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000					
0000	Miscellaneous/Fees/Book Fair	8699	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000					
0000	ERATE Telecom Reimbursements	8699	\$5,184	\$9,760	\$5,760	\$9,760	\$9,760					
0000	Transfer In From Investment Account Fund 17	8912	\$266,043	\$463,865	\$401,666	\$448,885	\$749,638					
0100	LCFF Supplemental/Concentration	8011	\$319,836	\$374,510	\$366,672	\$390,734	\$403,425					
0808	Other Miscellaneous (Reimbursable)	8699	\$93,010	\$68,784	\$67,082	\$0	\$0					
1100	Lottery	8560	\$16,199	\$14,982	\$17,955	\$17,803	\$17,138					
1100	Lottery-Prior Year Adjustments	8560	\$2,834	\$0	\$0	\$0	\$0					
1400	LCFF-Education Protection Account (EPA)	8012	\$18,302	\$19,440	\$19,760	\$19,440	\$19,440					
<b>Total Unrestricted</b>			<b>\$1,878,041</b>	<b>\$2,166,421</b>	<b>\$2,055,455</b>	<b>\$2,081,879</b>	<b>\$2,419,726</b>					
<u>Federal</u>												
3010	Title I	8290	\$27,733	\$49,746	\$47,219	\$47,219	\$47,219					
3010	Title I, Part A Carryover from 2020/2021	8290	\$20,252	\$0	\$20,252	\$0	\$0					
3182	Comprehensive School Improvement (carryover)	8290	\$0	\$0	\$0	\$0	\$0					
3210	CARES Act, Emergency Relief Fund (ESSER I)	8290	\$0	\$0	\$0	\$0	\$0					
3212	CRRSA Act, Emergency Relief Fund (ESSER II)	8290	\$6,794	\$0	\$0	\$0	\$0					
3213	ARRP Act, Emergency Relief Fund (ESSER III)	8290	\$525,542	\$124,500	\$190,925	\$0	\$0					
3214	ARRP Act, Emergency Relief Fund (ESSER III), IPI	8290	\$0	\$0	\$0	\$0	\$0					
3215	CARES Act, Learning Loss Mitigation (LLM, GEER)	8290	\$0	\$0	\$0	\$0	\$0					
3216	ELO, ESSER II	8290	\$0	\$0	\$0	\$0	\$0					
3217	ELO, GEER II	8290	\$0	\$0	\$0	\$0	\$0					
3218	ELO, ESSER III	8290	\$0	\$0	\$0	\$0	\$0					



RC	Program Name	Object	2023/2024 Unaudited Actuals	2024/2025 Adopted Budget	2024/2025 First Interim Budget	2025/2026 Projected Budget	2026/2027 Projected Budget
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**Federal Continued**

3219	ELO, ESSER III State	8290	\$0	\$0	\$0	\$0	\$0
3220	CARES Act, Learning Loss Mitigation (LLM, CRF)	8290	\$0	\$0	\$0	\$0	\$0
3310	Special Education, IDEA	8181	\$27,280	\$27,279	\$27,279	\$27,279	\$27,279
3327	Special Education, Federal Mental Health	8290	\$1,059	\$1,031	\$1,031	\$1,031	\$1,031
4035	Title II	8290	\$3,770	\$6,595	\$10,534	\$6,602	\$6,602
4035	Title II, Carryover from 2019/2020 & 2020/2021	8290	\$2,925	\$0	\$2,925	\$0	\$0
4126	Title V, RLI	8290	\$10,297	\$10,297	\$19,210	\$8,913	\$8,913
4127	Title IV	8290	\$10,427	\$10,000	\$10,000	\$10,000	\$10,000
4127	Title IV	8290	\$20,468	\$0	\$0	\$0	\$0
5370	Fresh Fruit & Vegetable Program	8220	\$0	\$0	\$0	\$0	\$0
5630	Homeless Education	8290	\$567	\$600	\$600	\$600	\$600
<b>Total Federal</b>			<b>\$657,114</b>	<b>\$230,048</b>	<b>\$329,975</b>	<b>\$101,644</b>	<b>\$101,644</b>

**State**

2600	Expanded Learning Opportunity Program (ELOP)	8590	\$50,059	\$141,351	\$50,059	\$141,351	\$141,351
6010	After School Programs	8590	\$36,627	\$36,627	\$203,483	\$36,627	\$36,627
6010	After School Programs-22/23 Carryover	8590	\$0	\$0	\$0	\$0	\$0
6XXX	ASES/Frontier Grant (VAN)	8590	\$0	\$15,000	\$15,000	\$0	\$0
6053	Universal Pre-Kindergarten (UPK) Grant	8590	\$0	\$0	\$0	\$0	\$0
6266	Educator Effectiveness Block Grant	8590	\$0	\$0	\$0	\$0	\$0
6300	Lottery - Instructional Materials	8560	\$6,395	\$6,095	\$7,239	\$7,242	\$6,972
6300	Lottery - Instructional Materials-Prior Year	8560	\$1,464	\$0	\$0	\$0	\$0
6331	Community Schools (Planning Grant)	8590	\$180,000	\$0	\$0	\$0	\$0
6332	Community Schools (Implementation Grant)	8590	\$0	\$712,210	\$712,210	\$0	\$0
6546	Special Education, Mental Health	8590	\$7,179	\$5,694	\$5,694	\$5,694	\$5,694
6537	Seipa Learning Recovery	6537	\$0	\$0	\$0	\$0	\$0
6547	Special Education, Preschool	8590	\$11,323	\$12,152	\$12,152	\$12,152	\$12,152
6650	Tobacco Use Prevention Education (TUPE)	8590	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
6762	Arts and Music Block Grant	8590	\$22,663	\$0	\$0	\$0	\$0
6xxx	Prop 28, Arts and Music Grant	8590	\$16,426	\$16,426	\$16,426	\$16,426	\$16,426
7032	Kitchen (KIT) Funding	8520	\$112,167	\$0	\$0	\$0	\$0
7033	School Food Best Practices	8520	\$0	\$0	\$0	\$0	\$0
7399	LCFF Equity Multiplier	8590	\$141,050	\$141,050	\$141,050	\$141,050	\$141,050
7422	AB86, In-Person Instruction (IP)	8590	\$0	\$0	\$0	\$0	\$0
7435	Learning Recovery Block Grant	8590	\$121,566	\$0	\$0	\$0	\$0
7690	STRS On-Behalf	8590	\$58,193	\$58,193	\$58,193	\$58,193	\$58,193



<b>Total State</b>		<b>\$768,394</b>	<b>\$1,145,898</b>	<b>\$1,222,606</b>	<b>\$419,835</b>	<b>\$419,565</b>
<b>Local</b>						
6500	Special Education, Local	8792	\$62,488	\$58,869	\$65,041	\$65,041
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Local</b>			<b>\$66,488</b>	<b>\$62,869</b>	<b>\$69,041</b>	<b>\$69,041</b>
<b>Total Revenue</b>			<b>\$3,370,037</b>	<b>\$3,605,236</b>	<b>\$3,677,077</b>	<b>\$2,672,399</b>
						<b>\$3,009,976</b>



2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,590,966.00	1,590,966.00	196,480.00	1,550,271.00	(40,695.00)	-2.6%
2) Federal Revenue		8100-8299	0.00	0.00	13,383.99	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,046.00	18,046.00	0.00	21,379.00	3,333.00	18.5%
4) Other Local Revenue		8600-8799	100,803.00	100,803.00	12,991.80	91,842.00	(8,961.00)	-8.9%
5) TOTAL, REVENUES			1,709,815.00	1,709,815.00	222,855.79	1,663,492.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	501,097.00	501,097.00	131,521.34	477,736.00	23,361.00	4.7%
2) Classified Salaries		2000-2999	286,218.00	286,218.00	70,167.75	293,733.00	(7,515.00)	-2.6%
3) Employee Benefits		3000-3999	317,411.00	317,411.00	77,914.01	304,076.00	13,335.00	4.2%
4) Books and Supplies		4000-4999	75,982.00	75,982.00	18,019.15	85,482.00	(9,500.00)	-12.5%
5) Services and Other Operating Expenditures		5000-5999	539,634.00	539,634.00	131,107.77	551,634.00	(12,000.00)	-2.2%
6) Capital Outlay		6000-6999	17,000.00	17,000.00	880.00	17,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,755.00)	(60,755.00)	0.00	(99,750.00)	38,995.00	-64.2%
9) TOTAL, EXPENDITURES			1,676,587.00	1,676,587.00	429,610.02	1,629,911.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			33,228.00	33,228.00	(206,754.23)	33,581.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
b) Transfers Out		7600-7629	88,360.00	88,360.00	88,360.00	84,673.00	3,687.00	4.2%
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	(378,408.00)	(378,408.00)	0.00	(279,048.00)	99,360.00	-26.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,903.00)	(2,903.00)	(88,360.00)	37,945.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			30,325.00	30,325.00	(295,114.23)	71,526.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	659,601.27	683,539.00		659,601.00	(23,938.00)	-3.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			659,601.27	683,539.00		659,601.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			659,601.27	683,539.00		659,601.00		
2) Ending Balance, June 30 (E + F1e)			689,926.27	713,864.00		731,127.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	689,926.27	713,864.00		731,127.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	319,836.00	319,836.00	191,904.00	319,846.00	10.00	0.0%
Education Protection Account State Aid - Current Year		8012	19,440.00	19,440.00	4,576.00	19,080.00	(360.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	8,623.00	8,623.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	1,163.00	1,163.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,520,352.00	1,520,352.00	0.00	1,448,051.00	(72,301.00)	-4.8%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	25,801.00	25,801.00	New
Prior Years' Taxes		8043	0.00	0.00	0.00	573.00	573.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,859,628.00</b>	<b>1,859,628.00</b>	<b>196,480.00</b>	<b>1,823,137.00</b>	<b>(36,491.00)</b>	<b>-2.0%</b>
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(268,662.00)	(268,662.00)	0.00	(272,866.00)	(4,204.00)	1.6%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>1,590,966.00</b>	<b>1,590,966.00</b>	<b>196,480.00</b>	<b>1,550,271.00</b>	<b>(40,695.00)</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	13,383.99	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>13,383.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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		
Mandated Costs Reimbursements		8550	3,064.00	3,064.00	0.00	3,424.00	360.00	11.7%
Lottery - Unrestricted and Instructional Materials		8560	14,982.00	14,982.00	0.00	17,955.00	2,973.00	19.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,046.00</b>	<b>18,046.00</b>	<b>0.00</b>	<b>21,379.00</b>	<b>3,333.00</b>	<b>18.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,323.19	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	95,803.00	95,803.00	8,668.61	86,842.00	(8,961.00)	-9.4%
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%
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
<b>ROC/P Transfers</b>								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,803.00	100,803.00	12,991.80	91,842.00	(8,961.00)	-8.9%
<b>TOTAL, REVENUES</b>			1,709,815.00	1,709,815.00	222,855.79	1,663,492.00	(46,323.00)	-2.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	331,097.00	331,097.00	90,271.34	326,486.00	4,611.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,000.00	170,000.00	41,250.00	151,250.00	18,750.00	11.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			501,097.00	501,097.00	131,521.34	477,736.00	23,361.00	4.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	43,809.00	43,809.00	10,678.20	42,540.00	1,269.00	2.9%
Classified Support Salaries		2200	99,565.00	99,565.00	22,529.42	90,106.00	9,459.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	90,157.00	90,157.00	31,362.68	102,440.00	(12,283.00)	-13.6%
Clerical, Technical and Office Salaries		2400	47,407.00	47,407.00	5,267.45	48,117.00	(710.00)	-1.5%
Other Classified Salaries		2900	5,280.00	5,280.00	330.00	10,530.00	(5,250.00)	-99.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			286,218.00	286,218.00	70,167.75	293,733.00	(7,515.00)	-2.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	95,710.00	95,710.00	24,337.99	90,310.00	5,400.00	5.6%
PERS		3201-3202	76,643.00	76,643.00	18,666.60	75,818.00	825.00	1.1%
OASDI/Medicare/Alternative		3301-3302	28,286.00	28,286.00	6,946.15	27,698.00	588.00	2.1%
Health and Welfare Benefits		3401-3402	94,823.00	94,823.00	22,208.26	89,300.00	5,523.00	5.8%
Unemployment Insurance		3501-3502	379.00	379.00	93.34	355.00	24.00	6.3%
Workers' Compensation		3601-3602	20,850.00	20,850.00	5,151.35	19,658.00	1,192.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	720.00	720.00	510.32	937.00	(217.00)	-30.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			317,411.00	317,411.00	77,914.01	304,076.00	13,335.00	4.2%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	14,982.00	14,982.00	6,148.04	14,982.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	50,500.00	50,500.00	11,871.11	60,000.00	(9,500.00)	-18.8%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>75,982.00</b>	<b>75,982.00</b>	<b>18,019.15</b>	<b>85,482.00</b>	<b>(9,500.00)</b>	<b>-12.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	70,000.00	70,000.00	0.00	82,000.00	(12,000.00)	-17.1%
Travel and Conferences		5200	18,075.00	18,075.00	1,896.02	18,075.00	0.00	0.0%
Dues and Memberships		5300	7,762.00	7,762.00	7,955.87	7,762.00	0.00	0.0%
Insurance		5400-5450	79,091.00	79,091.00	40,647.79	79,091.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,400.00	88,400.00	13,474.98	88,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,604.00	41,604.00	5,878.78	41,604.00	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	209,126.00	209,126.00	57,267.90	209,126.00	0.00	0.0%
Communications		5900	25,576.00	25,576.00	3,986.43	25,576.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>539,634.00</b>	<b>539,634.00</b>	<b>131,107.77</b>	<b>551,634.00</b>	<b>(12,000.00)</b>	<b>-2.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	17,000.00	17,000.00	880.00	17,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>880.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(48,585.00)	(48,585.00)	0.00	(83,087.00)	34,502.00	-71.0%
Transfers of Indirect Costs - Interfund		7350	(12,170.00)	(12,170.00)	0.00	(16,663.00)	4,493.00	-36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,755.00)	(60,755.00)	0.00	(99,750.00)	38,995.00	-64.2%
<b>TOTAL, EXPENDITURES</b>			1,676,587.00	1,676,587.00	429,610.02	1,629,911.00	46,676.00	2.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	23,360.00	23,360.00	53,360.00	19,673.00	3,687.00	15.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	65,000.00	65,000.00	35,000.00	65,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			88,360.00	88,360.00	88,360.00	84,673.00	3,687.00	4.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2024-25 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

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 from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(378,408.00)	(378,408.00)	0.00	(279,048.00)	99,360.00	-26.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(378,408.00)	(378,408.00)	0.00	(279,048.00)	99,360.00	-26.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,903.00)	(2,903.00)	(88,360.00)	37,945.00	40,848.00	-1,407.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,608.00	223,608.00	126,157.00	330,236.00	106,628.00	47.7%
3) Other State Revenue		8300-8599	1,144,798.00	1,144,798.00	141,983.42	1,221,506.00	76,708.00	6.7%
4) Other Local Revenue		8600-8799	68,337.00	68,337.00	15,444.00	69,041.00	704.00	1.0%
5) TOTAL, REVENUES			1,436,743.00	1,436,743.00	283,584.42	1,620,783.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	194,808.00	194,808.00	45,496.25	132,543.00	62,265.00	32.0%
2) Classified Salaries		2000-2999	395,595.00	395,595.00	134,420.59	392,139.00	3,456.00	0.9%
3) Employee Benefits		3000-3999	309,420.00	309,420.00	77,492.34	286,798.00	22,622.00	7.3%
4) Books and Supplies		4000-4999	49,420.00	49,420.00	54,381.82	136,185.00	(86,765.00)	-175.6%
5) Services and Other Operating Expenditures		5000-5999	192,871.00	192,871.00	20,467.56	303,446.00	(110,575.00)	-57.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	40,251.00	(40,251.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,585.00	48,585.00	0.00	83,087.00	(34,502.00)	-71.0%
9) TOTAL, EXPENDITURES			1,380,699.00	1,380,699.00	332,258.56	1,542,432.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			56,044.00	56,044.00	(48,674.14)	78,351.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	378,408.00	378,408.00	0.00	279,048.00	(99,360.00)	-26.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			378,408.00	378,408.00	0.00	279,048.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			434,452.00	434,452.00	(48,674.14)	357,399.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	709,061.31	559,611.00		800,354.00	240,743.00	43.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			709,061.31	559,611.00		800,354.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			709,061.31	559,611.00		800,354.00		
2) Ending Balance, June 30 (E + F1e)			1,143,513.31	994,063.00		1,157,753.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,145,089.53	995,163.00		1,157,753.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,576.22)	(1,100.00)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			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)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	27,279.00	27,279.00	0.00	27,279.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,031.00	1,031.00	0.00	1,031.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	48,064.00	48,064.00	0.00	67,471.00	19,407.00	40.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,595.00	6,595.00	0.00	13,459.00	6,864.00	104.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	261.00	261.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,897.00	20,897.00	0.00	10,600.00	(10,297.00)	-49.3%
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	119,742.00	119,742.00	126,157.00	210,135.00	90,393.00	75.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>223,608.00</b>	<b>223,608.00</b>	<b>126,157.00</b>	<b>330,236.00</b>	<b>106,628.00</b>	<b>47.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	6,095.00	6,095.00	0.00	7,239.00	1,144.00	18.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	51,627.00	51,627.00	12,819.42	218,483.00	166,856.00	323.2%
Charter School Facility Grant	6030	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%
Drug/Alcohol/Tobacco Funds	6650, 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%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,087,076.00	1,087,076.00	129,164.00	995,784.00	(91,292.00)	-8.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,144,798.00</b>	<b>1,144,798.00</b>	<b>141,983.42</b>	<b>1,221,506.00</b>	<b>76,708.00</b>	<b>6.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,000.00	4,000.00	0.00	4,000.00	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	64,337.00	64,337.00	15,444.00	65,041.00	704.00	1.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>68,337.00</b>	<b>68,337.00</b>	<b>15,444.00</b>	<b>69,041.00</b>	<b>704.00</b>	<b>1.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,436,743.00</b>	<b>1,436,743.00</b>	<b>283,584.42</b>	<b>1,620,783.00</b>	<b>184,040.00</b>	<b>12.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	84,359.00	84,359.00	5,961.89	9,968.00	74,391.00	88.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,349.00	109,349.00	39,534.36	122,575.00	(13,226.00)	-12.1%
Other Certificated Salaries		1900	1,100.00	1,100.00	0.00	0.00	1,100.00	100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>194,808.00</b>	<b>194,808.00</b>	<b>45,496.25</b>	<b>132,543.00</b>	<b>62,265.00</b>	<b>32.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	214,079.00	214,079.00	67,534.88	216,911.00	(2,832.00)	-1.3%
Classified Support Salaries		2200	37,370.00	37,370.00	15,912.03	31,587.00	5,783.00	15.5%
Classified Supervisors' and Administrators' Salaries		2300	84,927.00	84,927.00	28,308.80	85,568.00	(641.00)	-0.8%
Clerical, Technical and Office Salaries		2400	59,219.00	59,219.00	22,664.88	58,073.00	1,146.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>395,595.00</b>	<b>395,595.00</b>	<b>134,420.59</b>	<b>392,139.00</b>	<b>3,456.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	95,191.00	95,191.00	7,086.44	82,135.00	13,056.00	13.7%
PERS		3201-3202	103,589.00	103,589.00	34,562.97	103,842.00	(253.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	32,460.00	32,460.00	10,660.84	30,990.00	1,470.00	4.5%
Health and Welfare Benefits		3401-3402	61,908.00	61,908.00	20,252.36	55,458.00	6,450.00	10.4%
Unemployment Insurance		3501-3502	288.00	288.00	88.07	257.00	31.00	10.8%
Workers' Compensation		3601-3602	15,984.00	15,984.00	4,841.66	14,116.00	1,868.00	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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)
TOTAL, EMPLOYEE BENEFITS			309,420.00	309,420.00	77,492.34	286,798.00	22,622.00	7.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,507.00	4,507.00	5,066.50	18,147.00	(13,640.00)	-302.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,913.00	40,913.00	49,315.32	114,038.00	(73,125.00)	-178.7%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,420.00	49,420.00	54,381.82	136,185.00	(86,765.00)	-175.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	3,780.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	16,095.00	16,095.00	831.76	31,738.00	(15,643.00)	-97.2%
Dues and Memberships		5300	1,100.00	1,100.00	1,009.61	1,100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,800.00	1,800.00	0.00	29,612.00	(27,812.00)	-1,545.1%
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	133,876.00	133,876.00	14,846.19	200,996.00	(67,120.00)	-50.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,871.00	192,871.00	20,467.56	303,446.00	(110,575.00)	-57.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	40,251.00	(40,251.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	40,251.00	(40,251.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	48,585.00	48,585.00	0.00	83,087.00	(34,502.00)	-71.0%
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			48,585.00	48,585.00	0.00	83,087.00	(34,502.00)	-71.0%
<b>TOTAL, EXPENDITURES</b>			1,380,699.00	1,380,699.00	332,258.56	1,542,432.00	(161,733.00)	-11.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

2024-25 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	378,408.00	378,408.00	0.00	279,048.00	(99,360.00)	-26.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			378,408.00	378,408.00	0.00	279,048.00	(99,360.00)	-26.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			378,408.00	378,408.00	0.00	279,048.00	99,360.00	26.3%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,590,966.00	1,590,966.00	196,480.00	1,550,271.00	(40,695.00)	-2.6%
2) Federal Revenue		8100-8299	223,608.00	223,608.00	139,540.99	330,236.00	106,628.00	47.7%
3) Other State Revenue		8300-8599	1,162,844.00	1,162,844.00	141,983.42	1,242,885.00	80,041.00	6.9%
4) Other Local Revenue		8600-8799	169,140.00	169,140.00	28,435.80	160,883.00	(8,257.00)	-4.9%
5) TOTAL, REVENUES			3,146,558.00	3,146,558.00	506,440.21	3,284,275.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	695,905.00	695,905.00	177,017.59	610,279.00	85,626.00	12.3%
2) Classified Salaries		2000-2999	681,813.00	681,813.00	204,588.34	685,872.00	(4,059.00)	-0.6%
3) Employee Benefits		3000-3999	626,831.00	626,831.00	155,406.35	590,874.00	35,957.00	5.7%
4) Books and Supplies		4000-4999	125,402.00	125,402.00	72,400.97	221,667.00	(96,265.00)	-76.8%
5) Services and Other Operating Expenditures		5000-5999	732,505.00	732,505.00	151,575.33	855,080.00	(122,575.00)	-16.7%
6) Capital Outlay		6000-6999	17,000.00	17,000.00	880.00	57,251.00	(40,251.00)	-236.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,170.00)	(12,170.00)	0.00	(16,663.00)	4,493.00	-36.9%
9) TOTAL, EXPENDITURES			3,057,286.00	3,057,286.00	761,868.58	3,172,343.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			89,272.00	89,272.00	(255,428.37)	111,932.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
b) Transfers Out		7600-7629	88,360.00	88,360.00	88,360.00	84,673.00	3,687.00	4.2%
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			375,505.00	375,505.00	(88,360.00)	316,993.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			464,777.00	464,777.00	(343,788.37)	428,925.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,368,662.58	1,243,150.00		1,459,955.00	216,805.00	17.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368,662.58	1,243,150.00		1,459,955.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368,662.58	1,243,150.00		1,459,955.00		
2) Ending Balance, June 30 (E + F1e)			1,833,439.58	1,707,927.00		1,888,880.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,145,089.53	995,163.00		1,157,753.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	688,350.05	712,764.00		731,127.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	319,836.00	319,836.00	191,904.00	319,846.00	10.00	0.0%
Education Protection Account State Aid - Current Year		8012	19,440.00	19,440.00	4,576.00	19,080.00	(360.00)	-1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	8,623.00	8,623.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	1,163.00	1,163.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,520,352.00	1,520,352.00	0.00	1,448,051.00	(72,301.00)	-4.8%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	25,801.00	25,801.00	New
Prior Years' Taxes		8043	0.00	0.00	0.00	573.00	573.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,859,628.00	1,859,628.00	196,480.00	1,823,137.00	(36,491.00)	-2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(268,662.00)	(268,662.00)	0.00	(272,866.00)	(4,204.00)	1.6%
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			1,590,966.00	1,590,966.00	196,480.00	1,550,271.00	(40,695.00)	-2.6%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	27,279.00	27,279.00	0.00	27,279.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,031.00	1,031.00	0.00	1,031.00	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%
Forest Reserve Funds		8260	0.00	0.00	13,383.99	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	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%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	48,064.00	48,064.00	0.00	67,471.00	19,407.00	40.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,595.00	6,595.00	0.00	13,459.00	6,864.00	104.1%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	261.00	261.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,897.00	20,897.00	0.00	10,600.00	(10,297.00)	-49.3%
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	119,742.00	119,742.00	126,157.00	210,135.00	90,393.00	75.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>223,608.00</b>	<b>223,608.00</b>	<b>139,540.99</b>	<b>330,236.00</b>	<b>106,628.00</b>	<b>47.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,064.00	3,064.00	0.00	3,424.00	360.00	11.7%
Lottery - Unrestricted and Instructional Materials		8560	21,077.00	21,077.00	0.00	25,194.00	4,117.00	19.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	51,627.00	51,627.00	12,819.42	218,483.00	166,856.00	323.2%
Charter School Facility Grant	6030	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%
Drug/Alcohol/Tobacco Funds	6650, 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%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,087,076.00	1,087,076.00	129,164.00	995,784.00	(91,292.00)	-8.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,162,844.00</b>	<b>1,162,844.00</b>	<b>141,983.42</b>	<b>1,242,885.00</b>	<b>80,041.00</b>	<b>6.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,323.19	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	99,803.00	99,803.00	8,668.61	90,842.00	(8,961.00)	-9.0%
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	64,337.00	64,337.00	15,444.00	65,041.00	704.00	1.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>169,140.00</b>	<b>169,140.00</b>	<b>28,435.80</b>	<b>160,883.00</b>	<b>(8,257.00)</b>	<b>-4.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,146,558.00</b>	<b>3,146,558.00</b>	<b>506,440.21</b>	<b>3,284,275.00</b>	<b>137,717.00</b>	<b>4.4%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	415,456.00	415,456.00	96,233.23	336,454.00	79,002.00	19.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	279,349.00	279,349.00	80,784.36	273,825.00	5,524.00	2.0%
Other Certificated Salaries		1900	1,100.00	1,100.00	0.00	0.00	1,100.00	100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>695,905.00</b>	<b>695,905.00</b>	<b>177,017.59</b>	<b>610,279.00</b>	<b>85,626.00</b>	<b>12.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	257,888.00	257,888.00	78,213.08	259,451.00	(1,563.00)	-0.6%
Classified Support Salaries		2200	136,935.00	136,935.00	38,441.45	121,693.00	15,242.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	175,084.00	175,084.00	59,671.48	188,008.00	(12,924.00)	-7.4%
Clerical, Technical and Office Salaries		2400	106,626.00	106,626.00	27,932.33	106,190.00	436.00	0.4%
Other Classified Salaries		2900	5,280.00	5,280.00	330.00	10,530.00	(5,250.00)	-99.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>681,813.00</b>	<b>681,813.00</b>	<b>204,588.34</b>	<b>685,872.00</b>	<b>(4,059.00)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	190,901.00	190,901.00	31,424.43	172,445.00	18,456.00	9.7%
PERS		3201-3202	180,232.00	180,232.00	53,229.57	179,660.00	572.00	0.3%
OASDI/Medicare/Alternative		3301-3302	60,746.00	60,746.00	17,606.99	58,688.00	2,058.00	3.4%
Health and Welfare Benefits		3401-3402	156,731.00	156,731.00	42,460.62	144,758.00	11,973.00	7.6%
Unemployment Insurance		3501-3502	667.00	667.00	181.41	612.00	55.00	8.2%
Workers' Compensation		3601-3602	36,834.00	36,834.00	9,993.01	33,774.00	3,060.00	8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	720.00	720.00	510.32	937.00	(217.00)	-30.1%

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
TOTAL, EMPLOYEE BENEFITS			626,831.00	626,831.00	155,406.35	590,874.00	35,957.00	5.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	19,489.00	19,489.00	11,214.54	33,129.00	(13,640.00)	-70.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	91,413.00	91,413.00	61,186.43	174,038.00	(82,625.00)	-90.4%
Noncapitalized Equipment		4400	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,402.00	125,402.00	72,400.97	221,667.00	(96,265.00)	-76.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	110,000.00	110,000.00	3,780.00	122,000.00	(12,000.00)	-10.9%
Travel and Conferences		5200	34,170.00	34,170.00	2,727.78	49,813.00	(15,643.00)	-45.8%
Dues and Memberships		5300	8,862.00	8,862.00	8,965.48	8,862.00	0.00	0.0%
Insurance		5400-5450	79,091.00	79,091.00	40,647.79	79,091.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,400.00	88,400.00	13,474.98	88,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,404.00	43,404.00	5,878.78	71,216.00	(27,812.00)	-64.1%
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	343,002.00	343,002.00	72,114.09	410,122.00	(67,120.00)	-19.6%
Communications		5900	25,576.00	25,576.00	3,986.43	25,576.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			732,505.00	732,505.00	151,575.33	855,080.00	(122,575.00)	-16.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	17,000.00	17,000.00	880.00	57,251.00	(40,251.00)	-236.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	17,000.00	880.00	57,251.00	(40,251.00)	-236.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,000.00	190,000.00	0.00	167,983.00	22,017.00	11.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(12,170.00)	(12,170.00)	0.00	(16,663.00)	4,493.00	-36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,170.00)	(12,170.00)	0.00	(16,663.00)	4,493.00	-36.9%
TOTAL, EXPENDITURES			3,057,286.00	3,057,286.00	761,868.58	3,172,343.00	(115,057.00)	-3.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			463,865.00	463,865.00	0.00	401,666.00	(62,199.00)	-13.4%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	23,360.00	23,360.00	53,360.00	19,673.00	3,687.00	15.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	65,000.00	65,000.00	35,000.00	65,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			88,360.00	88,360.00	88,360.00	84,673.00	3,687.00	4.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2024-25 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			375,505.00	375,505.00	(88,360.00)	316,993.00	58,512.00	15.6%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	72,700.00
6010	After School Education and Safety (ASES)	98,327.00
6266	Educator Effectiveness, FY 2021-22	16,133.00
6300	Lottery: Instructional Materials	3,161.00
6332	CA Community Schools Partnership Act - Implementation Grant	643,066.00
6547	Special Education Early Intervention Preschool Grant	23,475.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	34,911.00
7311	Classified School Employee Professional Development Block Grant	591.00
7399	LCFF Equity Multiplier	198,638.00
7435	Learning Recovery Emergency Block Grant	54,783.00
9010	Other Restricted Local	11,968.00
<b>Total, Restricted Balance</b>		<b>1,157,753.00</b>





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			3,000.00	3,000.00	0.00	3,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,572.97	7,730.00		7,573.00	(157.00)	-2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,572.97	7,730.00		7,573.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,572.97	7,730.00		7,573.00		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,572.97	7,730.00		7,573.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	0.00	0.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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, EXPENDITURES			3,000.00	3,000.00	0.00	3,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	7,573.00
Total, Restricted Balance		7,573.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,060.00	63,060.00	0.00	63,060.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,671.00	39,671.00	0.00	46,620.00	6,949.00	17.5%
4) Other Local Revenue		8600-8799	0.00	0.00	59.59	0.00	0.00	0.0%
5) TOTAL, REVENUES			102,731.00	102,731.00	59.59	109,680.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,846.00	72,846.00	8,777.86	79,000.00	(6,154.00)	-8.4%
3) Employee Benefits		3000-3999	44,681.00	44,681.00	4,236.69	37,928.00	6,753.00	15.1%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	1,611.37	2,300.00	(300.00)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.00	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,064.00	6,064.00	0.00	9,625.00	(3,561.00)	-58.7%
9) TOTAL, EXPENDITURES			126,091.00	126,091.00	14,625.92	129,353.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,360.00)	(23,360.00)	(14,566.33)	(19,673.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,360.00	23,360.00	53,360.00	19,673.00	(3,687.00)	-15.8%
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			23,360.00	23,360.00	53,360.00	19,673.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	38,793.67	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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	63,060.00	63,060.00	0.00	63,060.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>63,060.00</b>	<b>63,060.00</b>	<b>0.00</b>	<b>63,060.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	39,671.00	39,671.00	0.00	46,620.00	6,949.00	17.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>39,671.00</b>	<b>39,671.00</b>	<b>0.00</b>	<b>46,620.00</b>	<b>6,949.00</b>	<b>17.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	39.59	0.00	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%
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	0.00	0.00	20.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>59.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>102,731.00</b>	<b>102,731.00</b>	<b>59.59</b>	<b>109,680.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	72,846.00	72,846.00	8,777.86	79,000.00	(6,154.00)	-8.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>72,846.00</b>	<b>72,846.00</b>	<b>8,777.86</b>	<b>79,000.00</b>	<b>(6,154.00)</b>	<b>-8.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,705.00	19,705.00	2,374.42	21,370.00	(1,665.00)	-8.4%
OASDI/Medicare/Alternative		3301-3302	5,198.00	5,198.00	669.64	6,028.00	(830.00)	-16.0%
Health and Welfare Benefits		3401-3402	17,876.00	17,876.00	947.54	8,320.00	9,556.00	53.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	34.00	34.00	4.37	40.00	(6.00)	-17.6%
Workers' Compensation		3601-3602	1,868.00	1,868.00	240.72	2,170.00	(302.00)	-16.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>44,681.00</b>	<b>44,681.00</b>	<b>4,236.69</b>	<b>37,928.00</b>	<b>6,753.00</b>	<b>15.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	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	2,000.00	2,000.00	1,611.37	2,300.00	(300.00)	-15.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>1,611.37</b>	<b>2,300.00</b>	<b>(300.00)</b>	<b>-15.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	6,064.00	6,064.00	0.00	9,625.00	(3,561.00)	-58.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,064.00</b>	<b>6,064.00</b>	<b>0.00</b>	<b>9,625.00</b>	<b>(3,561.00)</b>	<b>-58.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>126,091.00</b>	<b>126,091.00</b>	<b>14,625.92</b>	<b>129,353.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	23,360.00	23,360.00	53,360.00	19,673.00	(3,687.00)	-15.8%

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)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	53,360.00	19,673.00	(3,687.00)	-15.8%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			23,360.00	23,360.00	53,360.00	19,673.00		

Resource	Description	2024-25 Projected Totals
	Total, Restricted Balance	0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	549.36	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	549.36	100,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,337.00	80,337.00	21,285.33	79,820.00	517.00	0.6%
3) Employee Benefits		3000-3999	39,153.00	39,153.00	10,421.82	38,849.00	304.00	0.8%
4) Books and Supplies		4000-4999	59,882.00	59,882.00	19,045.12	79,193.00	(19,311.00)	-32.2%
5) Services and Other Operating Expenditures		5000-5999	6,200.00	6,200.00	1,119.73	6,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,106.00	6,106.00	0.00	7,038.00	(932.00)	-15.3%
9) TOTAL, EXPENDITURES			191,678.00	191,678.00	51,872.00	211,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,678.00)	(91,678.00)	(51,322.64)	(111,100.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	65,000.00	65,000.00	35,000.00	65,000.00	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			65,000.00	65,000.00	35,000.00	65,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,678.00)	(26,678.00)	(16,322.64)	(46,100.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,875.51	9,281.00		46,875.00	37,594.00	405.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,875.51	9,281.00		46,875.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,875.51	9,281.00		46,875.00		
2) Ending Balance, June 30 (E + F1e)			20,197.51	(17,397.00)		775.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	20,197.51	9,118.00		775.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(26,515.00)		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	428.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	121.36	0.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	549.36	0.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	549.36	100,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	21,553.00	21,553.00	5,253.33	21,036.00	517.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	58,784.00	58,784.00	16,032.00	58,784.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			80,337.00	80,337.00	21,285.33	79,820.00	517.00	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,731.00	21,731.00	5,757.69	21,562.00	169.00	0.8%
OASDI/Medicare/Alternative		3301-3302	6,092.00	6,092.00	1,597.59	5,993.00	99.00	1.6%
Health and Welfare Benefits		3401-3402	9,100.00	9,100.00	2,481.84	9,100.00	0.00	0.0%
Unemployment Insurance		3501-3502	40.00	40.00	10.43	39.00	1.00	2.5%
Workers' Compensation		3601-3602	2,190.00	2,190.00	574.27	2,155.00	35.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,153.00	39,153.00	10,421.82	38,849.00	304.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	860.87	5,000.00	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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	54,882.00	54,882.00	18,184.25	74,193.00	(19,311.00)	-35.2%
TOTAL, BOOKS AND SUPPLIES			59,882.00	59,882.00	19,045.12	79,193.00	(19,311.00)	-32.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,700.00	5,700.00	1,119.73	5,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,200.00	6,200.00	1,119.73	6,200.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	6,106.00	6,106.00	0.00	7,038.00	(932.00)	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,106.00	6,106.00	0.00	7,038.00	(932.00)	-15.3%
TOTAL, EXPENDITURES			191,678.00	191,678.00	51,872.00	211,100.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	65,000.00	65,000.00	35,000.00	65,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	65,000.00	35,000.00	65,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								



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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			65,000.00	65,000.00	35,000.00	65,000.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	775.00
Total, Restricted Balance		775.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	8,506.15	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	8,506.15	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	831.25	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			30,000.00	30,000.00	831.25	30,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,000.00)	(27,000.00)	7,674.90	(27,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	64,605.26	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	(16,008.45)	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	(80,613.71)	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,000.00)	(27,000.00)	(72,938.81)	(27,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,502,375.01	115,526.00		2,502,375.00	2,386,849.00	2,066.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,502,375.01	115,526.00		2,502,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,502,375.01	115,526.00		2,502,375.00		
2) Ending Balance, June 30 (E + F1e)			2,475,375.01	88,526.00		2,475,375.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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)
Other Assignments		9780	2,475,375.00	88,526.00		2,475,375.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	.01	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	3,000.00	3,000.00	8,506.15	3,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			3,000.00	3,000.00	8,506.15	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	8,506.15	3,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	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)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	831.25	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	831.25	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			30,000.00	30,000.00	831.25	30,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	64,605.26	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	64,605.26	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)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	(16,008.45)	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	(16,008.45)	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	(80,613.71)	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	1,606.70	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	1,606.70	5,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			7,000.00	7,000.00	0.00	7,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,500.00)	(1,500.00)	1,606.70	(1,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,500.00)	(1,500.00)	1,606.70	(1,500.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	191,991.87	197,433.00		191,992.00	(5,441.00)	-2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,991.87	197,433.00		191,992.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,991.87	197,433.00		191,992.00		
2) Ending Balance, June 30 (E + F1e)			190,491.87	195,933.00		190,492.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	190,491.87	195,933.00		190,492.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,606.70	3,000.00	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								
Mitigation/Developer Fees		8681	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,500.00	5,500.00	1,606.70	5,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,500.00	5,500.00	1,606.70	5,500.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,000.00	7,000.00	0.00	7,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	190,492.00
Total, Restricted Balance		190,492.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	28,000.00	18,091.02	28,000.00	0.00	0.0%
5) TOTAL, REVENUES			28,000.00	28,000.00	18,091.02	28,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,000.00	28,000.00	18,091.02	28,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	463,865.00	463,865.00	0.00	401,666.00	62,199.00	13.4%
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			(463,865.00)	(463,865.00)	0.00	(401,666.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(435,865.00)	(435,865.00)	18,091.02	(373,666.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,407,028.44	1,874,679.00		2,407,028.00	532,349.00	28.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,407,028.44	1,874,679.00		2,407,028.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,407,028.44	1,874,679.00		2,407,028.00		
2) Ending Balance, June 30 (E + F1e)			1,971,163.44	1,438,814.00		2,033,362.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,971,163.44	1,438,814.00		2,033,362.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	7,884.57	28,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	10,206.45	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,000.00	28,000.00	18,091.02	28,000.00	0.00	0.0%
TOTAL, REVENUES			28,000.00	28,000.00	18,091.02	28,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	463,865.00	463,865.00	0.00	401,666.00	62,199.00	13.4%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			463,865.00	463,865.00	0.00	401,666.00	62,199.00	13.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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)			(463,865.00)	(463,865.00)	0.00	(401,666.00)		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	423.41	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	423.41	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	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, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	423.41	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	64,605.26	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	64,605.26	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	65,028.67	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,605.26	0.00		64,605.00	64,605.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,605.26	0.00		64,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,605.26	0.00		64,605.00		
2) Ending Balance, June 30 (E + F1e)			64,605.26	0.00		64,605.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	64,605.00	0.00		64,605.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	.26	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	423.41	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	423.41	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	423.41	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	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)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	64,605.26	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	64,605.26	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	64,605.26	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00





Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	94.50	94.50	94.50	94.50	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b>						
(Sum of Lines A1 through A3)	94.50	94.50	94.50	94.50	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	.90	.90	.90	.90	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b>						
(Sum of Lines A5a through A5f)	.90	.90	.90	.90	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b>						
(Sum of Line A4 and Line A5g)	95.40	95.40	95.40	95.40	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA</b>						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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

2024-25 First Interim  
AVERAGE DAILY ATTENDANCE

29 66415 0000000  
Form AI  
F81169XADE(2024-25)

Twin Ridges Elementary  
Nevada County

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

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

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			1,243,150.00	1,002,960.00	758,632.00	517,220.00	404,106.00	260,586.00	596,338.00	390,587.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		47,975.00	47,975.00	52,915.00	47,975.00	0.00	4,940.00	19,190.00	21,749.00				
Property Taxes	8020-8079							667,895.00						
Miscellaneous Funds	8080-8099							(92,774.00)		(65,488.00)				
Federal Revenue	8100-8299		5,765.00				67,164.00			68,739.00				
Other State Revenue	8300-8599		9,332.00	19,668.00	19,668.00	19,668.00	54,104.00	4,489.00	7,867.00	59,786.00				
Other Local Revenue	8600-8799		2,836.00	3,286.00	6,814.00	5,064.00	13,014.00	7,514.00	5,014.00	7,385.00				
Interfund Transfers In	8900-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			60,143.00	76,694.00	79,397.00	72,707.00	134,282.00	592,064.00	32,071.00	92,171.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		15,257.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	51,874.00	
Classified Salaries	2000-2999		17,147.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	58,299.00	
Employee Benefits	3000-3999		15,980.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	45,278.00	
Books and Supplies	4000-4999		11,083.00	11,083.00	33,250.00	11,083.00	11,083.00	11,083.00	11,083.00	11,083.00	11,083.00	11,083.00	33,250.00	
Services	5000-5999		70,743.00	71,228.00	71,228.00	71,288.00	71,288.00	71,288.00	71,288.00	71,288.00	71,288.00	71,288.00	71,288.00	
Capital Outlay	6000-6999				19,830.00									
Other Outgo	7000-7499													
Interfund Transfers Out	7600-7629			42,336.00	30,000.00		40,000.00	45,000.00					88,915.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		130,210.00	280,098.00	309,759.00	237,822.00	277,822.00	282,822.00	237,822.00	348,904.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(83,257.00)	2,000.00	3,428.00	52,001.00		26,530.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	(83,257.00)	2,000.00	3,428.00	52,001.00	0.00	26,530.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		86,866.00	28,955.00	14,478.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650			13,969.00						
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	86,866.00	42,924.00	14,478.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(170,123.00)	(40,924.00)	(11,050.00)	52,001.00	0.00	26,530.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(240,190.00)	(244,328.00)	(241,412.00)	(113,114.00)	(143,540.00)	335,772.00	(205,751.00)	(256,735.00)
<b>F. ENDING CASH (A + E)</b>			1,002,960.00	758,632.00	517,220.00	404,106.00	260,566.00	596,338.00	390,587.00	133,854.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Oct 31st	133,854.00	640,388.00	1,043,022.00	843,249.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,689.00	21,749.00	21,749.00	26,690.00	(670.00)		338,926.00	338,926.00
Property Taxes	8020-8079		667,895.00		148,421.00			1,484,211.00	1,484,211.00
Miscellaneous Funds	8080-8099		(65,488.00)			(49,116.00)		(272,866.00)	(272,866.00)
Federal Revenue	8100-8299				68,739.00	119,829.00		330,236.00	330,236.00
Other State Revenue	8300-8599	728,265.00	8,915.00	8,915.00	242,843.00	0.00	59,365.00	1,242,885.00	1,242,885.00
Other Local Revenue	8600-8799	9,385.00	7,385.00	7,385.00	11,170.00	74,631.00		160,883.00	160,883.00
Interfund Transfers In	8900-8929					401,666.00		401,666.00	401,666.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		764,339.00	640,456.00	38,049.00	497,863.00	546,340.00	59,365.00	3,685,941.00	3,685,941.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	51,874.00	51,874.00	51,874.00	51,874.00	24,408.00		610,279.00	610,279.00
Classified Salaries	2000-2999	58,299.00	58,299.00	58,299.00	58,299.00	27,436.00		685,872.00	685,872.00
Employee Benefits	3000-3999	45,278.00	45,278.00	45,278.00	45,278.00	18,643.00	58,193.00	590,874.00	590,874.00
Books and Supplies	4000-4999	11,083.00	11,083.00	11,063.00	44,333.00	11,087.00		221,667.00	221,667.00
Services	5000-5999	71,288.00	71,288.00	71,288.00	71,288.00	289.00		855,080.00	855,080.00
Capital Outlay	6000-6999	19,983.00			153.00	17,285.00		57,251.00	57,251.00
Other Outgo	7000-7499				17,978.00	44,457.00		151,320.00	151,320.00
Interfund Transfers Out	7600-7629				6,815.00	(79,478.00)		84,673.00	84,673.00
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		257,805.00	237,822.00	237,822.00	296,018.00	64,127.00	58,193.00	3,257,046.00	3,257,016.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							702.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	702.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							130,299.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							13,969.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	144,268.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(143,566.00)	
E. NET INCREASE/DECREASE (B - C + D)		506,534.00	402,634.00	(199,773.00)	201,845.00	482,213.00	1,172.00	285,329.00	428,925.00
F. ENDING CASH (A + E)		640,388.00	1,043,022.00	843,249.00	1,045,094.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,528,479.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	JUNE	1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,045,094.00	1,045,094.00	1,045,094.00	1,045,094.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,045,094.00	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,257,016.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	330,236.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	180,665.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	17,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	84,673.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				282,338.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	111,100.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,755,542.00
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				95.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				28,884.09
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,164,197.60	23,738.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,164,197.60	23,738.05
B. Required effort (Line A.2 times 90%)			1,947,777.84	21,364.25
C. Current year expenditures (Line I.E and Line II.B)			2,755,542.00	28,884.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 171,446.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,715,579.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.99%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 172,714.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,397.00



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	35,253.21
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	212,364.21
9. Carry-Forward Adjustment (Part IV, Line F)	(32,807.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	179,556.54
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,081,367.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	530,176.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	189,946.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,750.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	180,665.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	171,804.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	128,068.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	317,631.79
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	119,728.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	129,869.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,882,004.79
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.37%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	6.23%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	212,364.21
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(8,559.29)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.21%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.21%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.09%) times Part III, Line B19); zero if positive	(32,807.67)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(32,807.67)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.23%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-16403.84) is applied to the current year calculation and the remainder (\$-16403.83) is deferred to one or more future years:	6.80%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-10935.89) is applied to the current year calculation and the remainder (\$-21871.78) is deferred to one or more future years:	6.99%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(32,807.67)

Approved indirect cost rate: 8.21%

Highest rate used in any program: 11.09%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	194,069.00	15,933.00	8.21%
01	3010	71,593.00	5,878.00	8.21%
01	3213	136,189.00	14,485.00	10.64%
01	4035	12,438.00	1,021.00	8.21%
01	5810	17,753.00	1,457.00	8.21%
01	6010	114,435.00	5,721.00	5.00%
01	6266	13,008.00	1,442.00	11.09%
01	6331	97,287.00	7,987.00	8.21%
01	6332	63,898.00	5,246.00	8.21%
01	6500	156,560.00	12,519.00	8.00%
01	7399	77,130.00	6,332.00	8.21%
01	7435	61,717.00	5,066.00	8.21%
12	3010	58,464.00	4,596.00	7.86%
12	6105	61,264.00	5,029.00	8.21%
13	5310	129,869.00	7,038.00	5.42%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,550,271.00	(1.39%)	1,528,737.00	3.00%	1,574,599.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	21,379.00	(29.37%)	15,100.00	7.01%	16,158.00
4. Other Local Revenues	8600-8799	91,842.00	(74.35%)	23,562.00	0.00%	23,562.00
5. Other Financing Sources						
a. Transfers In	8900-8929	401,666.00	11.76%	448,885.00	73.68%	779,638.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(279,048.00)	47.42%	(411,378.00)	73.03%	(711,809.00)
6. Total (Sum lines A1 thru A5c)		1,786,110.00	(10.15%)	1,604,906.00	4.81%	1,682,148.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				477,736.00		497,012.00
b. Step & Column Adjustment				19,276.00		9,963.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	477,736.00	4.03%	497,012.00	2.00%	506,975.00
2. Classified Salaries						
a. Base Salaries				293,733.00		256,022.00
b. Step & Column Adjustment						4,784.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(37,711.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	293,733.00	(12.84%)	256,022.00	1.87%	260,806.00
3. Employee Benefits	3000-3999	304,076.00	5.10%	319,576.00	1.03%	322,855.00
4. Books and Supplies	4000-4999	85,482.00	3.00%	88,046.00	6.09%	93,408.00
5. Services and Other Operating Expenditures	5000-5999	551,634.00	(10.86%)	491,723.00	3.00%	506,475.00
6. Capital Outlay	6000-6999	17,000.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,750.00)	(9.40%)	(90,377.00)	42.77%	(129,034.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	84,673.00	4.35%	88,360.00	0.00%	88,360.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,714,584.00	(3.75%)	1,650,362.00	(.03%)	1,649,845.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		71,526.00		(45,456.00)		32,303.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		659,601.00		731,127.00		685,671.00
2. Ending Fund Balance (Sum lines C and D1)		731,127.00		685,671.00		717,974.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	731,127.00		685,671.00		717,974.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		731,127.00		685,671.00		717,974.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	731,127.00		685,671.00		717,974.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		731,127.00		685,671.00		717,974.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The reduction for certificated is subs use and for classified its the reduction of positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	330,236.00	(69.22%)	101,644.00	0.00%	101,644.00
3. Other State Revenues	8300-8599	1,221,506.00	(65.63%)	419,835.00	(.06%)	419,565.00
4. Other Local Revenues	8600-8799	69,041.00	0.00%	69,041.00	0.00%	69,041.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	279,048.00	47.42%	411,378.00	73.03%	711,809.00
6. Total (Sum lines A1 thru A5c)		1,899,831.00	(47.26%)	1,001,898.00	29.96%	1,302,059.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				132,543.00		112,179.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,364.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	132,543.00	(15.36%)	112,179.00	0.00%	112,179.00
2. Classified Salaries						
a. Base Salaries				392,139.00		319,970.00
b. Step & Column Adjustment						16,562.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(72,169.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	392,139.00	(18.40%)	319,970.00	5.18%	336,532.00
3. Employee Benefits	3000-3999	286,798.00	(17.50%)	236,604.00	2.57%	242,688.00
4. Books and Supplies	4000-4999	136,185.00	3.00%	140,271.00	6.09%	148,813.00
5. Services and Other Operating Expenditures	5000-5999	303,446.00	3.00%	312,549.00	6.09%	331,584.00
6. Capital Outlay	6000-6999	40,251.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	167,983.00	5.00%	176,382.00	5.00%	185,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	83,087.00	(14.60%)	70,957.00	53.53%	108,940.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,542,432.00	(11.25%)	1,368,912.00	7.09%	1,465,937.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		357,399.00		(367,014.00)		(163,878.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		800,354.00		1,157,753.00		790,739.00
2. Ending Fund Balance (Sum lines C and D1)		1,157,753.00		790,739.00		626,861.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,157,753.00		790,739.00		626,861.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,157,753.00		790,739.00		626,861.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The reduction of certificated is the use of subs for classified its the reduction of positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,550,271.00	(1.39%)	1,528,737.00	3.00%	1,574,599.00
2. Federal Revenues	8100-8299	330,236.00	(69.22%)	101,644.00	0.00%	101,644.00
3. Other State Revenues	8300-8599	1,242,885.00	(65.01%)	434,935.00	.18%	435,723.00
4. Other Local Revenues	8600-8799	160,883.00	(42.44%)	92,603.00	0.00%	92,603.00
5. Other Financing Sources						
a. Transfers In	8900-8929	401,666.00	11.76%	448,885.00	73.68%	779,638.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,685,941.00	(29.28%)	2,606,804.00	14.48%	2,984,207.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				610,279.00		609,191.00
b. Step & Column Adjustment				19,276.00		9,963.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,364.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	610,279.00	(.18%)	609,191.00	1.64%	619,154.00
2. Classified Salaries						
a. Base Salaries				685,872.00		575,992.00
b. Step & Column Adjustment				0.00		21,346.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(109,880.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	685,872.00	(16.02%)	575,992.00	3.71%	597,338.00
3. Employee Benefits	3000-3999	590,874.00	(5.87%)	556,180.00	1.68%	565,543.00
4. Books and Supplies	4000-4999	221,667.00	3.00%	228,317.00	6.09%	242,221.00
5. Services and Other Operating Expenditures	5000-5999	855,080.00	(5.94%)	804,272.00	4.20%	838,059.00
6. Capital Outlay	6000-6999	57,251.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	167,983.00	5.00%	176,382.00	5.00%	185,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,663.00)	16.55%	(19,420.00)	3.47%	(20,094.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	84,673.00	4.35%	88,360.00	0.00%	88,360.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,257,016.00	(7.30%)	3,019,274.00	3.20%	3,115,782.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		428,925.00		(412,470.00)		(131,575.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,459,955.00		1,888,880.00		1,476,410.00
2. Ending Fund Balance (Sum lines C and D1)		1,888,880.00		1,476,410.00		1,344,835.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,157,753.00		790,739.00		626,861.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	731,127.00		685,671.00		717,974.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,888,880.00		1,476,410.00		1,344,835.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	731,127.00		685,671.00		717,974.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		731,127.00		685,671.00		717,974.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.45%		22.71%		23.04%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		94.50		96.30		92.70
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		3,257,016.00		3,019,274.00		3,115,782.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,257,016.00		3,019,274.00		3,115,782.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		162,850.80		150,963.70		155,789.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		162,850.80		150,963.70		155,789.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Twin Ridges Elementary  
Nevada County

First Interim  
2024-25  
General Fund  
Special Education Revenue  
Allocations  
Setup

29 66415 0000000  
Form SEAS  
F81169XADE(2024-25)

Current LEA:	29-66415-0000000 Twin Ridges Elementary	
Selected SELPA:	NV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NV	Nevada County	



First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(16,663.00)				
Other Sources/Uses Detail					401,666.00	84,673.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	9,625.00	0.00				
Other Sources/Uses Detail					19,673.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,038.00	0.00				
Other Sources/Uses Detail					65,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	401,666.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail						0,00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim  
2024-25 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	16,663.00	(16,663.00)	486,339.00	486,339.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	94.50	94.50		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>94.50</b>	<b>94.50</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)	District Regular	99.00	96.00		
	Charter School				
	<b>Total ADA</b>	<b>99.00</b>	<b>96.00</b>	<b>(3.0%)</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)	District Regular	97.00	92.70		
	Charter School				
	<b>Total ADA</b>	<b>97.00</b>	<b>92.70</b>	<b>(4.4%)</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Due to the District rural status it's hard to predict enrollment in subsequent years.



2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	105.00	105.00		
Charter School				
<b>Total Enrollment</b>	<b>105.00</b>	<b>105.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	110.00	107.00		
Charter School				
<b>Total Enrollment</b>	<b>110.00</b>	<b>107.00</b>	<b>(2.7%)</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	108.00	103.00		
Charter School				
<b>Total Enrollment</b>	<b>108.00</b>	<b>103.00</b>	<b>(4.6%)</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Due to the District rural status it's hard to predict enrollment in subsequent years.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data, P-2 ADA for the second and third prior years are preloaded, Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)	District Regular	73	93	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>73</b>	<b>93</b>	<b>78.5%</b>
Second Prior Year (2022-23)	District Regular	86	94	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>86</b>	<b>94</b>	<b>91.5%</b>
First Prior Year (2023-24)	District Regular	90	110	
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>90</b>	<b>110</b>	<b>81.8%</b>
Historical Average Ratio:				83.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>				<b>84.4%</b>

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)	District Regular	95	105		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>95</b>	<b>105</b>	<b>90.5%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)	District Regular	96	107		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>96</b>	<b>107</b>	<b>89.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)	District Regular	92	103		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>92</b>	<b>103</b>	<b>89.3%</b>	<b>Not Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

We are currently projecting 90% ada. I will correct at second interim to reflect the historical standard.



**4. CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

**4A. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change		
	Current Year (2024-25)	1,859,628.00	1,823,137.00	(2.0%)	
1st Subsequent Year (2025-26)	1,905,339.00	1,868,013.00	(2.0%)	Met	
2nd Subsequent Year (2026-27)	1,936,480.00	1,913,875.00	(1.2%)	Met	

**4B. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year, Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	1,060,992.59	
Second Prior Year (2022-23)	946,511.78	1,460,772.18	64.8%
First Prior Year (2023-24)	961,231.71	1,457,863.07	65.9%
Historical Average Ratio:			66.4%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	61.4% to 71.4%	61.4% to 71.4%	61.4% to 71.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	1,075,545.00		
1st Subsequent Year (2025-26)	1,072,610.00	1,562,002.00	68.7%	Met
2nd Subsequent Year (2026-27)	1,090,636.00	1,561,485.00	69.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	223,608.00	330,236.00	47.7%	Yes
1st Subsequent Year (2025-26)	124,652.00	101,644.00	-18.5%	Yes
2nd Subsequent Year (2026-27)	119,267.00	101,644.00	-14.8%	Yes

Explanation:  
(required if Yes)

Current year is the last of the ESSER fund The two subsequent year we are predicting reductions in a few of the federal programs we receive funding for.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2024-25)	1,162,844.00	1,242,885.00	6.9%	Yes
1st Subsequent Year (2025-26)	450,138.00	434,935.00	-3.4%	No
2nd Subsequent Year (2026-27)	451,061.00	435,723.00	-3.4%	No

Explanation:  
(required if Yes)

We received the Community Schools grant in the currant year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2024-25)	169,140.00	160,883.00	-4.9%	No
1st Subsequent Year (2025-26)	86,431.00	92,603.00	7.1%	Yes
2nd Subsequent Year (2026-27)	86,431.00	92,603.00	7.1%	Yes

Explanation:  
(required if Yes)

Increase to AB602 revenue due to increase to enrolment was not accounted for in budget 01

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2024-25)	125,402.00	221,667.00	76.8%	Yes
1st Subsequent Year (2025-26)	144,204.00	228,317.00	58.3%	Yes
2nd Subsequent Year (2026-27)	152,985.00	242,221.00	58.3%	Yes

Explanation:  
(required if Yes)

We received various multi year grants and we are accounting those expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2024-25)	732,505.00	855,080.00	16.7%	Yes
1st Subsequent Year (2025-26)	753,523.00	804,272.00	6.7%	Yes
2nd Subsequent Year (2026-27)	781,973.00	838,059.00	7.2%	Yes

Explanation:  
(required if Yes)

We received various multi year grants and we are accounting those operating expenditures.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	1,555,592.00	1,734,004.00	11.5%	Not Met
1st Subsequent Year (2025-26)	661,221.00	629,182.00	-4.8%	Met
2nd Subsequent Year (2026-27)	656,759.00	629,970.00	-4.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	857,907.00	1,076,747.00	25.5%	Not Met
1st Subsequent Year (2025-26)	897,727.00	1,032,589.00	15.0%	Not Met
2nd Subsequent Year (2026-27)	934,958.00	1,080,280.00	15.5%	Not Met

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

Current year is the last of the ESSER fund The two subsequent year we are predicting reductions in a few of the federal programs we receive a funding for.

**Explanation:**  
Other State Revenue  
(linked from 6A  
if NOT met)

We received the Community Schools grant in the current year.

**Explanation:**  
Other Local Revenue  
(linked from 6A  
if NOT met)

Increase to AB602 revenue due to increase to enrolment was not accounted for in budget 01

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6A  
if NOT met)

We received various multi year grants and we are accounting those expenditures.

**Explanation:**  
Services and Other Exps  
(linked from 6A  
if NOT met)

We received various multi year grants and we are accounting those operating expenditures.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	89,849.25	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)



8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	22.4%	22.7%	23.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>7.5%</b>	<b>7.6%</b>	<b>7.7%</b>

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)		
	Current Year (2024-25)	71,526.00		
1st Subsequent Year (2025-26)	(45,456.00)	1,650,362.00	2.8%	Met
2nd Subsequent Year (2026-27)	32,303.00	1,649,845.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 01I, Line F2 ) (Form MYPI, Line D2)		
Current Year (2024-25)	1,888,880.00		Met
1st Subsequent Year (2025-26)	1,476,410.00		Met
2nd Subsequent Year (2026-27)	1,344,835.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2024-25)	1,045,094.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	95	96	93
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,257,016.00	3,019,274.00	3,115,782.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,257,016.00	3,019,274.00	3,115,782.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	162,850.80	150,963.70	155,789.10
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>162,850.80</b>	<b>150,963.70</b>	<b>155,789.10</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	731,127.00	685,671.00	717,974.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	731,127.00	685,671.00	717,974.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.45%	22.71%	23.04%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>162,850.80</b>	<b>150,963.70</b>	<b>155,789.10</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(378,408.00)	(279,048.00)	-26.3%	(99,360.00)	Not Met
1st Subsequent Year (2025-26)	(213,484.00)	411,378.00	-292.7%	(624,862.00)	Not Met
2nd Subsequent Year (2026-27)	(317,340.00)	711,809.00	-324.3%	(1,029,149.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	463,865.00	401,666.00	-13.4%	(62,199.00)	Not Met
1st Subsequent Year (2025-26)	313,572.00	448,885.00	43.2%	135,313.00	Not Met
2nd Subsequent Year (2026-27)	344,606.00	779,638.00	126.2%	435,032.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	88,360.00	84,673.00	-4.2%	(3,687.00)	Met
1st Subsequent Year (2025-26)	95,000.00	88,360.00	-7.0%	(6,640.00)	Met
2nd Subsequent Year (2026-27)	95,000.00	88,360.00	-7.0%	(6,640.00)	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

I left all employee in the projection to show that if the district does not make significant changes what this is what the district is projected to contribute from unrestricted.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

I left all employee in the projection to show that if the district does not make significant changes what this is what the district is projected to contribute from their reserves.



1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)




**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

N/A

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Unrestricted LCFF	3,586	16,137
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>16,137</b>

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	2,690	3,587	3,587	3,587
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	2,690	3,587	3,587	3,587
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

We started a new copy lease. We also have the water systems lease up in February and will be discontinuing the service.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No
----

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a
-----

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a
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2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	0.00	
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

--	--

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

--	--

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	
2nd Subsequent Year (2026-27)	0.00	

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

d. Number of retirees receiving OPEB benefits

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

4. Comments:



**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2 Self-Insurance Liabilities

Budget Adoption  
(Form 01CS, Item S7B)      First Interim

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

Budget Adoption  
(Form 01CS, Item S7B)      First Interim

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs - Current Year (2024-25)		
a. Required contribution (funding) for self-insurance programs - 1st Subsequent Year (2025-26)		
a. Required contribution (funding) for self-insurance programs - 2nd Subsequent Year (2026-27)		

- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2024-25)
  - 1st Subsequent Year (2025-26)
  - 2nd Subsequent Year (2026-27)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
b. Amount contributed (funded) for self-insurance programs - Current Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs - 1st Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs - 2nd Subsequent Year (2026-27)		

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	6.0	5.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[ ]

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

[ ]





Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

3,223
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7. Amount included for any tentative salary schedule increases

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No
----

If Yes, amount of new costs included in the interim and MYPs

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If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	11.8	10.0	10.0	10.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

[ ]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

5,764

Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year  
(may enter text, such as "Reopener")

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are step & column adjustments included in the interim and MYPs?	No	No	No
Cost of step & column adjustments			
Percent change in step and column over prior year			

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			

3. Percent change in cost of other benefits over prior year

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**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

A9. We hired a new Superintendent in August 2024 our prior Superintendent resigned effective June 30th 2024.



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End of School District First Interim Criteria and Standards Review

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NCAL 2024-2025				
SPORT:	SEASON DATES:	FIRST COMPETITION:	TOURNAMENT:	Preseason Coach's Meeting
BOYS' Volleyball	8/19 - 10/11	Tuesday September 3	10/8 - 10/11 @TBA	Thursday, August 15 at 6:30
CROSS Country	8/19 - 10/11	Tuesday September 3	N/A	Thursday, August 15 at 7:30
<b>Karina Williams</b>				
GIRLS' Basketball	10/21 - 12/19	Tuesday November 4	12/17 - 12/19 @TBA	Wednesday, October 9 at 7:00
<b>Marisol / Judy</b>				
**Dec. 25-29 - No contacts with players and teams**				
BOYS' Basketball	1/6 - 2/27	Tuesday January 14	2/25 - 2/27 @TBA	Tuesday, December 17 at 7:00
<b>TDM WADE</b>				
GIRLS' Volleyball	3/3 - 5/8	Tuesday March 11	4/28 - 5/1 @TBA	Wednesday, February 19 at 7:00
<b>Nicole Rollendeli</b>				
Track and Field	** 3/17 - 5/18 **	Tuesday, March 18	N/A	Wednesday March 5 at 7:00
<b>Kristin Snell</b>				
Mountain Biking	3/31 - 5/30	Tuesday April 8	N/A	Tuesday, March 18 at 7:00