

**Twin Hills Union School District
Board of Trustees Regular Meeting
September 14, 2023
Agenda**

September 14, 2023

Location: Apple Blossom MUR

OPEN SESSION 4:30pm

ADA Compliance

In compliance with Government Code § 54954.2(a), the Twin Hills Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Acts of 1990 (42 U.S.C. § 12132), and the federal rules and regulations adopted in implementation thereof.

Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Laurie Brown, Administrative Assistant, Twin Hills Union School District, 700 Watertrough Rd, Sebastopol, CA 95472 Telephone (707) 823-0871.

AB2449 Virtual Meeting Requirements: Board Member and members of the public attending virtually must disclose whether any individuals 18 years or older are present in the same room and the nature of the relationship.

All open session documents that are distributed to the Board of Trustees are available for public review in the Twin Hills Union School District Office. The agenda is available at www.twinhillsusd.org.

- | | |
|---------------------------------------|------|
| 1. Call to Order | 4:30 |
| A. Flag Salute | |
| B. Roll Call/ Establishment of Quorum | |

- | | | |
|-----------------------|--------|------|
| 2. Approval of Agenda | Action | 4:32 |
|-----------------------|--------|------|

- | | | |
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| 3. Approval of Minutes of the Regular Meeting of August 10, 2023 | Action | 4:33 |
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| 4. Open Session - Public Comment | 4:35 |
|----------------------------------|------|

Members of the Public are entitled to speak on matters not on the agenda at this time. Please state your name and school, and keep your comments concise, brief, and limited to two minutes or less. There is a ten minute limit on any one topic. The Brown Act restricts the Board from considering any item not appearing on the posted agenda.

Members of the public are entitled to speak to any item on the agenda immediately after the item is called by the Board President. Each person is entitled to speak on any agenda item only once at any meeting. Participation in debate on any item before the board shall be limited to members of the Board. Comments are limited to two minutes per individual and ten minutes per agenda item.

- | | | |
|------------|--------|------|
| 5. Consent | Action | 4:40 |
|------------|--------|------|

The following items are presented for overall approval:

- A. Donation Report - None
- B. Payroll and Expenditures
- C. Purchase Order Report
- D. Employment: See attached exhibit for details
- E. MOU: Dominican University-Student Teaching 2023-2025
- F. Agreement: Sonoma State University-Counseling Field Experience 2023-2024
- G. MOU: SCOE Sharing of Background Checks

Zoom instructions on Page 3

**Twin Hills Union School District
Board of Trustees Regular Meeting
September 14, 2023
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- | | | |
|--|------------|------|
| 6. Contracts | Action | 4:45 |
| A. North Bay Security Group | | |
| B. Dragonfly Therapeutics 2023-24 | | |
| C. Petaluma Learning and Guidance Center 2023-24 | | |
| | | |
| 7. Administrative Reports | | 4:50 |
| A. Twin Hills School District, Anna-Maria Guzman, Ed.D., Superintendent | | |
| B. Erin Elliott, Principal, Apple Blossom School | | |
| C. Shawna Whitestine, Principal, Twin Hills CMS | | |
| D. Jessica Romero, Director of Student Services:
July 2023 Summer School | | |
| E. Monthly Financial Report, Patty Nosecchi, Business Manager:
2023-24 LCAP Approval Letter from SCOE | | |
| | | |
| 8. Board Reports | | 5:05 |
| | | |
| 9. District Goals | Discussion | 5:10 |

Goals

1. Academics

Each of our four schools is conducive to learning in its unique way.

The academic progress of our students improves annually and compares favorably to neighboring Districts. The curriculum offers arts and enrichment opportunities comparable to or greater than neighboring districts.

2. School Culture

Our students' social and emotional learning improves annually and compares favorably to neighboring districts and County-wide. Students feel safe and supported to learn and grow. Nourishing food is available, and the facilities are well-maintained, comfortable, and appropriate for learning.

3. Enrollment

The number of children enrolled at the four schools remains stable or increases.

4. Work Culture

Our teachers and staff are very satisfied with their working conditions and the support they receive.

Zoom instructions on Page 3

**Twin Hills Union School District
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5. Finances

The District operates in a financially sustainable manner. The District's administrative services are cost-effective and reflect best practices among similar-sized Districts. The District incorporates emerging best practices on an ongoing basis, leading to annual increases in the percentage of revenue spent in the classroom.

- | | | |
|---|----------------|------|
| 10. Request Approval of Overnight field trips | Action | 5:30 |
| A. SunRidge, Cristina Gosling, Grade 8, Yosemite National Park, CA 11/6-10/23 | | |
| B. Twin Hills CMS, Cat Capriola, Grade 6, Westminster Woods, CA 11/13-14/23 | | |
| 11. Request Approval of 2022-23 Unaudited Actuals
With Final Budget Updates | Action | 5:35 |
| 12. Request Approval of Resolution 2023-569:
2022-23 GANN Limit Calculation and 2023-24 Projection | Action | 5:40 |
| 13. Public Hearing on 2023-24 Textbook Sufficiency | Public Hearing | 5:45 |
| 14. Request Approval of Resolution #2023-570:
2023-24 Textbook Sufficiency | Action | 5:50 |
| 15. Request Approval of Resolution #2023-571:
Revolving Cash Account Signers | Action | 5:55 |
| 16. Adjournment | | 6:00 |

Zoom instructions

Dr. Anna-Maria Guzman, Twin Hills USD is inviting you to a scheduled Zoom meeting.

Topic: September Board Meeting

Time: Sep 14, 2023 04:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://twinhillsusd-org.zoom.us/j/86440821305>

Meeting ID: 864 4082 1305

One tap mobile

+13052241968,,86440821305# US

+13092053325,,86440821305# US

Dial by your location

• +1 305 224 1968 US, • +1 309 205 3325 US, • +1 312 626 6799 US (Chicago), • +1 646 876 9923 US

(New York), • +1 646 931 3860 US, • +1 301 715 8592 US (Washington DC), • +1 564 217 2000 US

• +1 669 444 9171 US, • +1 669 900 6833 US (San Jose), • +1 689 278 1000 US, • +1 719 359 4580 US

• +1 253 205 0468 US, • +1 253 215 8782 US (Tacoma), • +1 346 248 7799 US (Houston), • +1 360 209

5623 US, • +1 386 347 5053 US, • +1 408 638 0968 US (San Jose), • +1 507 473 4847 US

Meeting ID: 864 4082 1305

Find your local number: <https://twinhillsusd-org.zoom.us/j/86440821305>

**TWIN HILLS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
August 10, 2023
MINUTES**

1. The Board Meeting was called to order at 4:30 pm by Clerk Moise. President Ost arrived 4:35pm.
 - A. Flag salute
 - B. Roll Call: Trustee Beck absent (attended on Zoom)
2. Motion to approve agenda by Trustee Harding and Second by Trustee Bechtel. Approved 4-0.
3. Motion to approve the minutes of the Regular meeting of June 22, 2023, by Trustee Bechtel and Second by Trustee Harding, and the regular meeting of June 23, 2023, by Trustee Bechtel and Second by Trustee Harding with adjustment to item 1 (President Ost absent/Zoom). Approved 4-0.
4. Open Session.
5. Motion to approve consent items by Trustee Moise and Second by Trustee Bechtel. Approved 4-0.
6. Motion to approve Resolution #2023-567: Education Protection Account Spending Determination 2022-23 Final by Trustee Moise and Second by Trustee Harding. Approved 4-0.
7. Motion to approve Resolution #2023-568: Education Protection Account Spending Determination 2023-24 Budget by Trustee Bechtel and Second by Trustee Moise. Approved 4-0.
8. Motion to approve 2023-24 Consolidated Application Parts 1 & 2 by Trustee Harding and Second by Trustee Moise. Approved 4-0.
9. Information on 45 Day Budget Updates for 2023-24 presented by Patty Nosecchi, Business Manager.
10. Discussion on Enrollment for 2023-24 presented by Anna-Maria Guzman, Superintendent.
11. Motion to approve overnight field trip for SunRidge, Grade 6, Lassen Volcanic National Park, 09/26-28/23 by Trustee Harding and Second by Trustee Moise. Approved 4-0.
12. Board of Trustee reports.
13. Adjournment 5:20pm.

Respectfully submitted,

Anna-Maria Guzman, Ed.D.
Recording Secretary to the Board of Trustees

Approved:

John Moise, Board Clerk

Michael Ost, Board President

Checks Dated 08/01/2023 through 08/31/2023			Board Meeting Date September 14, 2023
Check Number	Check Date	Pay to the Order of	Check Amount
1977272	08/04/2023	Survival CPR & First Aid, LLC	209.64
1977273	08/04/2023	EMS LINQ INC.	1,719.75
1977274	08/04/2023	CA School Boards Assn CSB 6744	1,680.00
1977275	08/04/2023	CA School Boards Assn CSB 6744	6,928.00
1977276	08/04/2023	Kyocera Document Solutions Northern CA	85.82
1977277	08/04/2023	Alhambra	8.49
1977278	08/04/2023	San Joaquin Cty Office of Educ	800.00
1977279	08/04/2023	Major Alarm, Inc.	4,967.22
1977280	08/04/2023	International Fire Inc.	2,117.97
1977281	08/04/2023	Fishman Supply Company	3,316.62
1977282	08/04/2023	Flyers Energy LLC	139.54
1977283	08/04/2023	Friedman's Home Improvement	2,659.11
1977284	08/04/2023	T-Mobile	87.09
1977285	08/04/2023	Ives Pool	796.50
1977286	08/04/2023	Hodge Products Inc.	468.73
1977287	08/04/2023	New Answernet, Inc.	22.00
1977288	08/04/2023	Renaissance Learning, Inc.	9,489.15
1977289	08/04/2023	OTC Brands Inc.	424.23
			Unpaid Tax 1.81
			Expensed Amount 426.04
1977290	08/04/2023	Pace Supply Corp.	67.39
1977291	08/04/2023	School Specialty, LLC	460.54
1977292	08/04/2023	Sebastopol Hardware Center	103.38
1977293	08/04/2023	Securitas Technology Corp	1,620.02
1977294	08/04/2023	Edclub, Inc.	689.50
1977295	08/04/2023	Active Internet Technologies	6,940.00
1978435	08/11/2023	ATT	312.50
1978436	08/11/2023	ATT	25.79
1978437	08/11/2023	ATT	106.10
1978438	08/11/2023	ATT	154.02
1978439	08/11/2023	ATT	26.94
1978440	08/11/2023	ATT	26.94
1978441	08/11/2023	Kyocera Document Solutions Northern CA , Inc.	260.42
1978442	08/11/2023	Kyocera Document Solutions Northern CA	108.13
1978443	08/11/2023	Department Of Justice	32.00
1978444	08/11/2023	Recology Sonoma Marin	995.87
1978445	08/11/2023	Recology Sonoma Marin	500.23
1978446	08/11/2023	Alhambra	39.96
1978447	08/11/2023	DuVall, Maura	992.37
1978448	08/11/2023	Harmony Farm Supply	285.31
1978449	08/11/2023	Ives Pool	400.50
1978450	08/11/2023	Lakeshore Learning Materials	678.02
1978451	08/11/2023	NoRedInk Corp.	3,400.00
1978452	08/11/2023	ODP Business Solutions, LLC	437.58
1978453	08/11/2023	Stripe 'N' Seal, Inc.	10,700.00
1978454	08/11/2023	Terminix Processing Center	72.00
1978455	08/11/2023	Rodriguez, Ana	25.00
1978456	08/11/2023	Howard Ind., Inc.	8,297.64
1978457	08/11/2023	Shannon deRutte Construction	1,950.00
The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.			<div>ESCAPE ONLINE</div> <div>Page 1 of 3</div>

Checks Dated 08/01/2023 through 08/31/2023			Board Meeting Date September 14, 2023
Check Number	Check Date	Pay to the Order of	Check Amount
1978458	08/11/2023	Sill, Kathy	63.49
1978459	08/11/2023	Sonoma State University	56,000.00
1979632	08/18/2023	Augment Media dba Family Life	150.00
1979633	08/18/2023	Survival CPR & First Aid, LLC	300.00
1979634	08/18/2023	Amplify Education, Inc.	3,300.00
1979635	08/18/2023	Bankcard Center	3,396.08
1979636	08/18/2023	Brown, Christa	25.00
1979637	08/18/2023	Ulia's Incorporated	1,111.49
1979638	08/18/2023	TIAA, FSB	332.01
1979639	08/18/2023	Kyocera Document Solutions Northern CA , Inc.	432.92
1979640	08/18/2023	Cardio Partners Inc.	848.43
1979641	08/18/2023	Diedrich, Courtney	200.45
1979642	08/18/2023	Alpha Analytical Laboratories	766.00
1979643	08/18/2023	Benchmark Home Elevator Inc.	262.58
1979644	08/18/2023	Elliott, Erin	126.70
1979645	08/18/2023	Imagine Learning LLC	14,830.00
1979646	08/18/2023	Mystery Science Inc.	1,695.00
1979647	08/18/2023	Mobile Modular Mgmt Corp.	1,770.00
1979648	08/18/2023	ODP Business Solutions, LLC	962.07
1979649	08/18/2023	Osburn, Heather	25.00
1979650	08/18/2023	Rosemark, Tracy	50.00
1979651	08/18/2023	Twin Hills Usd Afterschool Pgm	4,295.64
1980808	08/25/2023	Aligned Educational Resources	685.23
1980809	08/25/2023	Amsterdam Printing & Litho	77.38
1980810	08/25/2023	County Of Sonoma	951.00
1980811	08/25/2023	County Of Sonoma	951.00
1980812	08/25/2023	Center for the Collab Classrm	17,984.81
1980813	08/25/2023	Kyocera Document Solutions Northern CA , Inc.	631.48
1980814	08/25/2023	Flyers Energy LLC	135.04
1980815	08/25/2023	Roberts Mechanical & Elect Inc	24,730.43
1980816	08/25/2023	Kendall Hunt Publishing Co	1,223.36
1980817	08/25/2023	Lambert, Annielyn	29.19
1980818	08/25/2023	Learning Without Tears	3,755.24
1980819	08/25/2023	Luther Burbank Center for the Arts	1,440.00
1980820	08/25/2023	Math-U-See Inc. DBA Demme Learning	2,519.89
1980821	08/25/2023	Muzio, Jamey	54.00
1980822	08/25/2023	O'Donnell, Teri	800.00
1980823	08/25/2023	Pacific Gas & Electric	142.23
1980824	08/25/2023	BSN Sports, LLC	462.80
1980825	08/25/2023	Ruiz, Kayla	25.00
1980826	08/25/2023	School Services Of CA, Inc.	125.00
1980827	08/25/2023	Sill, Kathy	80.87
1980828	08/25/2023	Studies Weekly	910.42
1980829	08/25/2023	Collin, Mark	125.61
1980830	08/25/2023	Weeks Drilling & Pump Co.	950.00
1980831	08/25/2023	Zoo-phonics, Inc.	712.45
Total Number of Checks			93
			226,073.30

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

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Checks Dated 08/01/2023 through 08/31/2023

Board Meeting Date September 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	59	131,218.77
03	Charter School: Twin Hills	27	21,024.92
09	Charter School Fund: Orchrd Vw	13	29,407.00
12	Child Development Fund	10	6,528.16
13	Cafeteria Fund	5	3,795.08
14	Deferred Maintenance Fund	2	34,101.18
Total Number of Checks		93	226,075.11
Less Unpaid Tax Liability			1.81
Net (Check Amount)			226,073.30

Total Expenditures August 2023

Total Vendor Warrants, August 31, 2023	\$	226,073.30
Payroll: August 10, 2023 Supplemental		30,487.70
Payroll: August 31, 2023 Regular		576,679.29
Total PR & Expenditures	\$	833,240.29

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

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ReqPay12b

Board Report

Checks Dated 08/01/2023 through 08/31/2023

Board Meeting Date September 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
1977079	08/04/2023	Survival CPR & First Aid, LLC	99.82
1977080	08/04/2023	EMS LINQ INC	745.30
1977081	08/04/2023	International Fire Inc.	588.00
1977082	08/04/2023	Friedman's Home Improvement	818.23
1977083	08/04/2023	Godfrey-Nunes, Kathryn	75.79
1977084	08/04/2023	Higgins, Brian	154.00
1977085	08/04/2023	Renaissance Learning Inc.	2,757.45
1977086	08/04/2023	Sebastopol Hardware Center	748.77
1977087	08/04/2023	Thomasson, Theresa	39.48
1977088	08/04/2023	EdClub, Inc.	610.70
1977089	08/04/2023	Active Internet Technologies	1,210.00
1977090	08/04/2023	Wells Fargo Vendor Fin Serv	393.30
1978267	08/11/2023	ATT	230.91
1978268	08/11/2023	Recology Sonoma Marin	657.24
1978269	08/11/2023	Haedo, Karina	84.00
1978270	08/11/2023	Kelly-Moore Paint Co Inc	1,272.76
1978271	08/11/2023	Cyber Civics LLC	499.00
1978272	08/11/2023	Lindamood-Bell Learning Proc.	688.00
1978273	08/11/2023	Howard Ind., Inc.	2,340.36
1979453	08/18/2023	Survival CPR & First Aid, LLC	150.00
1979454	08/18/2023	Bankcard Center	9,678.20
1979455	08/18/2023	Chan, Cheryl	25.00
1979456	08/18/2023	Prosser, Sasha	556.24
1979457	08/18/2023	Ronan, Marcela	115.53
1979458	08/18/2023	Sauter, Jonathan	17.82
1979459	08/18/2023	Sebastopol City of	1,930.53
1979460	08/18/2023	Sebastopol City of	462.45
1979461	08/18/2023	Kyocera Document Solutions	204.30
1980723	08/25/2023	Blick Art Materials	1,076.16
1980724	08/25/2023	ESP & Alarms, Inc dba Edison Security Protection	103.29
1980725	08/25/2023	Dharma Trading Company	248.78
1980726	08/25/2023	Haedo, Karina	550.00
1980727	08/25/2023	Roberts Mechanical & Elect Inc	421.39
1980728	08/25/2023	Mercurius USA	696.95
1980729	08/25/2023	ODP Business Solutions, LLC	326.89
1980730	08/25/2023	PG&E	16,496.31
1980731	08/25/2023	Sudmerson, Esther	35.00
1980732	08/25/2023	Pellascini, Richard L.	17,864.88
Total Number of Checks			38
			64,972.83

Fund Recap

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools)	38	64,972.83
Total Number of Checks		38	64,972.83
Less Unpaid Tax Liability			.00
Net (Check Amount)			64,972.83

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

ESCAPE ONLINE
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ReqPay12b

Board Report

Checks Dated 08/01/2023 through 08/31/2023

Board Meeting Date September 14, 2023

Check Number	Check Date	Pay to the Order of	Check Amount
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Total Expenditures August 2023

Total Vendor Warrants, August 31, 2023	\$	64,972.83
Payroll: August 10, 2023 Supplemental		1,797.89
Payroll: August 31, 2023 Regular		152,008.48
Total PR & Expenditures	\$	218,779.20

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

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Includes Purchase Orders dated 08/01/2023 - 08/31/2023 ***				Board Meeting Date September 14, 2023		
PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount	
P24-00115	CA School Boards Assn CSB 6744	9DSO	PO #7434 - DUES/MEMBERSHIP + GAMIT ONLINE	01-5300	6,928.00	
				01-5840	1,680.00	
P24-00116	Christy White, Inc.	9DSO	PO #7444 - 2022-23 AUDIT REPORT & VISIT	01-5821	16,000.00	
P24-00123	Revolution Foods PBC	7DSW	PO #7429 - CAFET FOOD	13-4710	201,000.00	
P24-00129	Amplify Education, Inc.	2THS	PO #7169 - TH ELA BLENDED & 6 YR LICENSE	03-4310	21,923.10	
				03-5202	8,900.00	
				03-5840	13,910.00	
P24-00131	Kyocera Document Solutions Northerm CA	7DSW	PO #7445 - AB B1019 & TH B1141 COPIER MAINT	01-5632	2,100.00	
				01-5633	1,500.00	
				03-5632	1,700.00	
				03-5633	1,000.00	
P24-00133	Petaluma Learning&Guidance Ctr	7DSW	PO #7431 - INDV COUNSELING	01-5130	68,600.00	
				01-5830	25,000.00	
P24-00136	Recology Sonoma Marin	1ABS	PO #7473 - AB DISPOSAL	01-5560	12,000.00	
P24-00137	Recology Sonoma Marin	2THS	PO #7474 - TH DISPOSAL	03-5560	6,002.76	
P24-00144	Copperfield's Books	3OVS	PO #6745 - OV BOOKS 2023-24	09-4210	5,000.00	
P24-00146	FHEG Santa Rosa Junior College	3OVS	PO #7286 - OV SRJC BOOKSTORE	09-4310	10,000.00	
P24-00161	Weeks Drilling & Pump Co.	7DSW	PO #7528 - AB/TH WATER TREATMENT	01-5630	1,000.00	
				01-5800	5,750.00	
				03-5800	5,750.00	
P24-00162	Aeries Software Inc. dba Eagle Software	7DSW	PO #7525 - STUDENT INFORMATION SYSTEM	01-5840	2,222.96	
				03-5840	1,532.04	
				09-5840	3,823.00	
Total Number of POs			12	Total	423,321.86	

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	7	142,780.96
03	Charter School: Twin Hills	5	60,717.90
09	Charter School Fund: Orchrdr Vw	3	18,823.00
13	Cafeteria Fund	1	201,000.00
Total			423,321.86

Information is further limited to: (Minimum Amount = 5,000.00)

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

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Includes Purchase Orders dated 08/01/2023 - 08/31/2023 ***				Board Meeting Date September 14, 2023	
PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00045	Recology Sonoma Marin	4HAY	PO #7321 - SR DISPOSAL SRVC	09-5560	8,000.00
P24-00046	Revolution Foods PBC	4HAY	PO #7430 - SR UNIVERSAL MEAL PROGRAM	09-4390	500.00
				09-4710	110,000.00
P24-00047	Pellascini, Richard L.	4HAY	PO #7338 - SR LEASE PYMT	09-5600	178,648.80
Total Number of POs			3	Total	297,148.80

Fund Recap

Fund	Description	PO Count	Amount
09	General Fund (charter Schools)	3	297,148.80

Information is further limited to: (Minimum Amount = 5,000.00)

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE
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Twin Hills USD

Monthly Personnel Report

September 14, 2023

Certificated

Additions:

- Brown, Christa – THCMS 60% FTE Science Teacher
- Eberly, Brian - THCMS 40% FTE Science Teacher
- Sudmersen, Esther – SR 20% Counselor

Changes:

Separations:

Assignment Consent for 2023-2024:

Code 44256(b)

- Barbara Arrowsmith, History

Code 44258.3

- Caroline Zago, Health/Drug Education
- Andrea Schmitz, Health/Drug Education
- Dan Shane - Science

Code 44258.7

- Andrea Schmitz, Spanish
- Therese LaLonde, Yearbook Studio Arts

Code 44865

- Savannah Drew – OV Independent Study Supervising Teacher
- Sunshine Galbraith– OV Independent Study Supervising Teacher
- Alison Malisa– OV Independent Study Supervising Teacher
- Jason Stevens– OV Independent Study Supervising Teacher
- Ondrejka Szmidt Yaconelli – OV Independent Study Supervising Teacher

Classified

Additions:

- Rodriguez, Ana – AB & TH Custodian
- Osburn, Heather – AB & TH Instructional & Yard Assistant
- Chan, Cheryl – SR Instructional Assistant (Fialk)
- Ruiz, Kayla – OV TK/K Instructional Assistant
- Pence, Lexie – SR Classified Substitute Office Assistant
- Douglas, Sarah – SR Child Care Assistant
- Marconcini, Diana – SR Child Care Assistant
- Scholze, Sarah – SR Child Care Assistant

Changes:

- O’Kane, Kari – OV Specialty Instructor reduced hours on employee’s request
- William, Kim – AB Health Tech – Request for unpaid Leave of Absence from 9/1/23 through 12/1/23 (Extension of 3rd request)

Separations:

- Taber, Maureen – AB SPED IA resigned prior to school year start
- Guida, Isabella – SR Child Care Assistant resigned effective 9/8/2023

DOMINICAN UNIVERSITY *of* CALIFORNIA

Department of Education

Student Teaching Memorandum of Understanding

July 1, 2023 – June 30, 2025

I. General

In consideration of the mutual promises herein, Twin Hills School District ("District"), located in Sebastopol, California, and Dominican University of California ("University"), located in San Rafael, California, agree to partner in Dominican University of California's Teacher Training Curricula.

Whereas, University desires to place students enrolled in teacher training curricula (collectively, "Students"), in appropriate locations whereby Students may gain practical teaching, an experience as an important element of Students' education and training by the University School of Education; and

Whereas, pursuant to the provisions of Section 1095 of the Education code, the governing board of any district is authorized to enter into agreements with any university or college accredited by the State Board of Education as a teacher education institution, to provide teaching experience through student teaching to students enrolled in teacher training curricula of such institutions.

II. Purpose

The purpose of this Agreement is to establish a formal working relationship between the parties to this Agreement and to set forth the operative conditions, which will govern this partnership. District and University will form a partnership to provide coordinating services as part of the Student Teaching Program, serving multiple subject, single subject, and education specialists, hereafter referred to as the "Student Teaching Program." The purpose of the Student Teaching Program is to support Student Teachers.

Student Teachers must meet all applicable prerequisites required by the California Commission on Teacher Credentialing ("CTC") before participating in the Student Teacher Program.

III. Responsibilities

As a condition of our partnership, Twin Hills School District and Dominican University of California agree to adhere to the following general responsibilities:

A. The District agrees to:

Provide the University with the following information related to the Student Teaching Program:

- 1) Learning Environment: The District has a responsibility to maintain a positive, respectful, and sufficiently resourced learning environment so that sound educational experiences can occur.
- 2) District Liaison: The District shall identify a liaison(s) from among its teaching staff who will communicate and cooperate with the University to ensure student teacher access to appropriate resources for the Student Teaching experience.
- 3) Directing Teachers: Directing Teacher shall hold a Clear Credential in the content area for which they are providing supervision. They shall have a minimum of three years of content area K-12 teaching experience and have demonstrated exemplary teaching practices.
- 4) On Campus Emergencies: The District will ensure that there are written policies and procedures for handling emergencies, which might involve Student Teachers and their Directing Teachers. The District will ensure that these policies and procedures will be disseminated to the student teachers.
- 5) Teaching Experience: The District shall provide teaching experience through student teaching in schools and classes of the District.

The District may, for good cause, refuse to accept any student of the University assigned to student teaching in the District. Upon request of the District, made for good cause, the University shall terminate the student teaching assignment in the District for any student of the University.

- 6) "Student teaching" as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the District holding valid credentials issued by the California Commission on Teacher Credentialing, other than emergency permits or provisional credentials, authorizing them to serve as

classroom teachers in the schools or classes in which the practice teaching is provided.

District employees who provide supervision for field experiences are selected, oriented, supervised, evaluated, and rewarded in ways that optimize the development of each candidate. Candidates are supervised in field placements by practitioners who have an appropriate credential, three or more years of teaching experience in California, knowledge of state-adopted student academic content standards and/or the common core standards, and expertise in the fields of elementary or secondary teaching, depending on the candidate's preliminary credential.

- 7) Student Teaching Assignment: An assignment of a student of the University to student teaching in schools or classes of the District shall be, at the discretion of the University, for approximately fifteen (15) weeks. A student may be given more than one (1) assignment by the University to student teach in such schools or classes.

The assignment of a student of the University to student teaching in the District shall be deemed to be effective for the purposes of this agreement as of the date the student presents to the proper authorities of the District the document given her/him by the University affecting such assignment, but not earlier than the date of such assignment as shown on the document. Before assigning students to School districts, Dominican University will instruct such students on applicable state and federal law relating to unlawful discrimination and sexual harassment.

- 8) Administrator: District site will have a fully qualified administrator.
- 9) For purposes of implementing the video requirement, the program places candidates only in student teaching or intern placements where the candidate is able to record his/her teaching with K-12 students. The program assures that each school or district where the candidate is placed has a recording policy in place.
- 10) Method of Evaluation: There is a clear method for oral and written evaluation per semester that will be conveyed to the Student Teacher. An open communication exchange between District and University is always welcomed. At the end of the fieldwork experience, the Student Teacher evaluates the Directing Teachers and University Supervisor.

- 11) Safety, Laws and Regulations: The District agrees to comply with applicable state and federal workplace safety laws and regulations.
- 12) Family Educational Rights and Privacy Act (FERPA): To the extent the District generates or maintains educational records related to the participating Student, the District agrees to comply with the Family Educational Rights and Privacy Act (FERPA), to the same extent as such laws and regulations apply to the University and shall limit access to only those employees or agents with a need to know. For the purposes of this Agreement, pursuant to FERPA, University hereby designates District as a University official with a legitimate educational interest in the educational records of the participating Student(s) to the extent that access to the University's records is required by District to carry out the Program.
- 13) Claim against Student Teacher: The District will provide written notification to the University promptly if a claim arises involving a Student Teacher. The District and University agree to share such information in a manner that protects such disclosures from discovery to the extent possible under applicable federal and state peer review and joint defense laws.

B. The University's Department of Education agrees to:

- 1) Assign to the District only those Student Teachers who have satisfactorily completed the prerequisites of the University's curriculum.
- 2) retain ultimate responsibility for the education and assessment of its Student Teachers. The University Supervisor for this Agreement shall be appointed and assigned by the University.
- 3) advise Student Teachers that they are required to comply with District's rules, regulations and procedures.
- 4) provide new university supervisors with an orientation at Dominican University

C.. Other Terms and Conditions

As between the Parties hereto, it is understood and agreed that:

- 1) Legal Compliance and Non-discrimination:

In connection with the performance of work under this contract, both parties agree that all Students receiving teacher training experience pursuant to this Agreement shall be selected and trained in an environment without discrimination on account of race, color, religion, national origin, ancestry, disability, marital status, gender, gender identity, sexual orientation, age, veteran

status or any other basis protected by law. These same principles apply in the event the Student is withdrawn from the teacher training experience.

2) Health Insurance Portability and Accountability Act:

Students participating in the Student Teaching Program pursuant to this Agreement are members of the District's workforce for purposes of the Health Insurance Portability and Accountability Act (HIPAA) within the definition of "health care operations" and therefore may have access to client information as provided for in the Privacy Rule of HIPAA. Therefore, additional agreements are not necessary for HIPAA compliance purposes. This paragraph applies solely to HIPAA privacy and security regulations applicable to the District and does not establish an employment relationship.

3) No District Relationship:

Nothing in this Agreement is intended to or shall be construed to constitute or establish a District, employer/employee, partnership, franchise, or fiduciary relationship between the parties; and neither party shall have the right or authority or shall hold itself out to have the right or authority to bind the other party, nor shall either party be responsible for the acts or omissions of the other except as provided specifically to the contrary herein.

4) Severability:

The provisions of this Agreement are divisible; if any such provisions shall be deemed invalid or unenforceable, the remaining provisions shall remain in force. That provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.

5) Term and Termination:

This Agreement is effective upon execution by both parties to the Student Teaching Program and will continue through the published expiration date or until terminated. This Agreement may be terminated at any time and for any reason by either party upon not less than ninety (90) days prior written notice to the other party. Should notice of termination be given under this Section, Students already scheduled to train at District will be permitted to complete any previously scheduled teacher training assignment at District.

6) Entire Agreement:

This Agreement supersedes all prior agreements, understandings, and communications between University and District, whether written or oral,

express or implied, relating to the subject matter of this Agreement and is intended as a complete and final expression of the terms of the binding Agreement between University and District and shall not be changed or subject to change orally. The parties further agree and acknowledge that neither they nor anyone on their behalf made any inducements, agreements, promises, or representations other than those set forth in this Agreement.

7) Indemnification:

District agrees to indemnify, defend, and hold harmless University and its affiliates, directors, trustees, officers, agents, students and employees against all claims, demands, damages, costs, expenses of whatever nature, including court costs and reasonable attorney fees, arising out of or resulting from District's negligence, or in proportion to the District's comparative fault.

University agrees to indemnify, defend, and hold harmless District and its affiliates, directors, trustees, officers, agents, students and employees against all claims, demands, damages, costs, expenses of whatever nature, including court costs and reasonable attorney fees, arising out of or resulting from the University's negligence, or in proportion to the University's comparative fault. However, the University does not agree to indemnify for the actions of a student while following the direction(s) of the District.

8) Insurance:

District shall maintain in force at all times during the Terms of this Agreement the following insurance: (1) Professional Liability insurance with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate; (2) Commercial General Liability ("CGL") insurance, including bodily injury, property damage, premises and contractual liability, with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate; and (3) Sexual Misconduct/Abuse liability insurance of an amount of not less than \$1 million per occurrence. Coverage endorsed onto the CGL policy is acceptable. The Professional Liability and CGL insurance policies must: (1) name Dominican University of California and its affiliates, trustees, directors, officers, partners, principals, employees and agents (collectively the "Additional Insureds") as additional insureds pursuant to an endorsement that provides coverage for all claims or lawsuits arising out of or related to this Agreement. District must furnish to University before the effective date of this Agreement certificates of insurance for all insurance policies required under this section showing the Additional Insureds as additional insureds. District must also provide at least 30 days written notice to University before any cancellation or restrictive endorsement to any of the required coverages. If the above-mentioned policies of insurance are claims-made coverage, District agrees to purchase claims-made coverage for three (3) years following termination of the agreement.

University shall maintain in force at all times during the Terms of this Agreement the following insurance (1) Professional Liability insurance with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate; (2) Commercial general liability ("CGL") insurance, including bodily injury, property damage, premises and contractual liability, with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate; and (3) Sexual Misconduct/Abuse liability insurance of an amount of not less than \$1 million per occurrence. Coverage endorsed onto the CGL policy is acceptable. The Professional Liability and CGL insurance policies must: (1) name District and its affiliates, trustees, directors, officers, partners, principals, employees and agents (collectively the "Additional Insureds") as additional insureds pursuant to an endorsement that provides coverage for all claims or lawsuits arising out of or related to this Agreement. University must furnish to District before the effective date of this Agreement certificates of insurance for all insurance policies required under this section showing the Additional Insureds as additional insureds. University must also provide at least 30 days written notice to District before any cancellation or restrictive endorsement to any of the required coverages. If the above-mentioned policies of insurance are claims-made coverage, University agrees to purchase claims-made coverage for three (3) years following termination of the agreement.

9. Choice of Law.

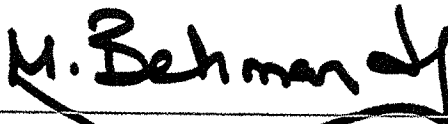
This Agreement shall be interpreted in accordance with the laws of the State of California. Unless waived by both parties, venue for any action to enforce or interpret the provisions of this Agreement shall be in Marin County, California.

The authorized signatures below indicate understanding and acceptance of the terms of this Memorandum of Understanding.

Signature, District Administrator Representative

Date

Name/Title, District Administrator Representative



08/29/2023

Mojgan Behmand
Vice President for Academic Affairs/Dean of the Faculty
Dominican University of California

Date

COUNSELING FIELD EXPERIENCE AGREEMENT
Twin Hills Unions School District and Sonoma State University

This Agreement, effective July 1, 2023, is made and entered into by and between Twin Hills USD (District) and Sonoma State University (University).

ARTICLE 1: RECITALS

- 1.1 Section 35160 of the California Education Code provides that the governing board of any school district may initiate and carry on any program or activity, or may otherwise act in any manner which is not in conflict with, or inconsistent with, or pre-empted by, any law and which is not in conflict with the purposes for which school districts are established.
- 1.2 An agreement by a school district to provide school counseling and practicum experience to students enrolled in an education credential program offered by an institution of higher education approved by the California Commission on Teacher Credentialing ("Commission") is not inconsistent with the purposes for which school districts are established.

ARTICLE 2: DEFINITIONS

- 2.1 "Student" shall refer to a student validly enrolled at the University in a program which is approved by the Commission and which leads to an education credential.
- 2.2 "Field Experience Supervisor" shall refer to an employee of the District holding a valid Pupil Personnel Services or other credential issued by the Commission or equivalent certification recognized by the District who has three or more years of experience as a school counselor.
- 2.3 "Field Experience" shall refer to the participation by a Student in the duties and functions of a school counselor under the direct supervision and instruction of one or more Field Experience Supervisors.
- 2.4 "Field Experience Assignment" shall consist of between 200 and 600 hours of Field Experience, depending upon the specific program requirements of the Student's program.

ARTICLE 3: TERMS AND CONDITIONS

- 3.1 The District shall provide Students with Field Experience in schools and classes of the District under the direct supervision and instruction of a Supervising Field Experience Supervisor.
- 3.2 Before a Student is assigned to the District for placement in a Field Experience Assignment the University shall instruct such Student on applicable state and federal law regarding unlawful discrimination, to include sexual harassment, and mandated reporting of child abuse.

- 3.3 Sonoma State University will follow District protocol for the placement of Field Experience students and will make initial contact at the district level to coordinate the placement of Field Experience students with the Assistant Superintendent, Curriculum and Instruction (K-6) or the Assistant Superintendent, Curriculum and Instruction (7-12).
- 3.4 District Right of Refusal. The District may refuse to accept, or may terminate, any student assigned to the District for Field Experience. Upon written notification by the District, the University shall promptly terminate the Student's assignment to the District.
- 3.5 University Right of Refusal. The University may terminate any student assigned to the District for Field Experience.
- 3.6 Fingerprint Clause. The University shall provide a Certificate of Clearance from the Commission to the District for each Student prior to commencement of the Field Experience assignment.
- 3.7 Tuberculosis Test. The District requires a negative TB test be on file at the District office for each student. Expense for the TB Test shall be at no cost to the District.
- 3.8 COVID-19. The District is aware and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID-19". District is familiar with and informed about the Centers for Disease Control and Prevention ("CDC") current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives regarding COVID-19. District, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines and applicable governmental directives are modified, changed or updated, District will take steps to comply with the modified, changed or updated guidelines or directives. If at any time District becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify University of that fact.

ARTICLE 4: GENERAL PROVISIONS

- 4.1 Term. This Agreement shall commence upon effective date, and shall continue in full force for one (1) year. Either party may terminate this Agreement, without cause, upon thirty (30) days notice to the other party. Provided, however, all Students receiving Field Experience assignments from the District as of the date of a termination notice or expiration of this Agreement shall be permitted to complete their Field Experience.
- 4.2 Indemnification.
- A. The District will save harmless and indemnify the University against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of

negligent act or omission of District and/or its officers, agents and/or employees in connection with its and their performance of the terms of this Agreement.

- B. The University will save harmless and indemnify the District against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of negligent act or omission of University and/or its officers and/or its agents and/or employees in connection with its and their performance of the terms of this Agreement.

- 4.3 Insurance. The parties shall maintain insurance in full force and effect, at their own expense and written by carriers acceptable to the other, or a comparable program of insurance as follows:

- A. Commercial General Liability Insurance in the amount of at least \$1,000,000 per occurrence and \$6,000,000 in the aggregate.
- B. Professional Liability Insurance in the amount of at least \$1,000,000 per occurrence and \$6,000,000 in the aggregate.
- C. Employers Liability Insurance in the amount of \$2,000,000 per occurrence and \$6,000,000 in the aggregate.
- D. University provides (SAFECLIP) Student Academic Field Experience for Credit Liability Insurance Program for student. SAFECLIP provides general and professional liability coverage for students enrolled in service-learning course sections for which they receive academic credit.

If requested, evidence of such insurance coverage shall be provided to the other party upon execution of this Agreement.

- 4.4 Venue. In the event of any dispute or litigation concerning or arising out of this Agreement, all parties agree to seek resolution of the dispute or litigation within the venue of the California County in which the District is located,

- 4.5 Entire Agreement. This Agreement contains the entire agreement between the parties relating to the transactions contemplated hereby, and all prior or contemporaneous agreements, understandings, representations, and statements, whether oral or written, are merged herein.

- 4.6 Severability. If a court or arbitrator holds any provision of this Agreement to be illegal, unenforceable, or invalid, the remaining provisions will not be affected.

- 4.7 Amendments. Amendments to this Agreement may be made at any time, provided, however, that any amendments, modifications or alterations shall be made only in writing and shall become effective only upon the written approval of both the District and University authorized individuals.

- 4.8 Notices. All contract notices, demands given under this Agreement shall be in writing and sent to the authorized individuals named at the bottom of this Agreement. Notices will be effective upon receipt if delivered by personal or overnight delivery or facsimile, or effective three days after being placed in the United States mail, postage pre-paid.

Program Related Communications Contacts:

Adam Zagelbaum, Coordinator, School Counseling Program
Sonoma State University, School of Social Sciences, Counseling Department
P: 707.664.2266 F: 707.664.2038
E: Adam.zagelbaum@sonoma.edu

Dr. Ana Guzman, Superintendent
Twin Hills USD
P: 707-823-6278
Email: aguzman@twinhillsusd.org

- 4.9 General Provisions. This Agreement (i) shall be binding upon and enforceable by the parties hereto and their respective legal representatives, successors, or assigns, (ii) may be executed in counter-parts, each of which may be deemed to be an original, but which together shall constitute one instrument, and (iii) shall be construed and enforced in accordance with the laws of the State of California.


By signing below, each of the following represent that they have authority to execute this Agreement and to bind the party on whose behalf their signature is made.

Sonoma State University

Twin Hills USD

By _____
Carolyn Faulconer
Contract Analyst
1801 E. Cotati Avenue
Rohnert Park, CA 94928
P: 707.664.3830

Date _____

By  _____
Dr. Ana Guzman
Superintendent
700 Watertrough Road
Sebastopol, CA 95472
P: 707-823-6278

Date 11/1/23

MEMORANDUM OF UNDERSTANDING
Between
The Sonoma County Superintendent of Schools and the
Twin Hills USD regarding
Sharing of Background Checks or Subsequent Arrest/Conviction Information
with Employee Consent

This Memorandum of Understanding (“MOU”) is entered into between the Sonoma County Superintendent of Schools and the Sonoma County Office of Education (collectively “SCOE”), and the Twin Hills USD] (“the District”) as of 9.15, 2023.

RECITALS

- A. SCOE and the District employees are subject to background checks, including fingerprinting, as a condition of hiring and employment. (*See, e.g.*, Ed. Code §§ 44830.1 and 45125.) SCOE and the District individually receive notifications from the Department of Justice when, subsequent to hire and the initial background check, one of their respective employees is arrested or convicted of a crime. SCOE and the District are also permitted to enter into interagency agreements to centralize the employee background check and subsequent arrest notification process with a single local educational agency (“LEA”) that submits background checks and reports results to other LEAs. (*See* Ed. Code § 44830.2.)
- B. SCOE and District volunteers are also subject to fingerprinting and background checks as required by law before they are permitted to volunteer. (*See, e.g.*, Ed. Code § 49024.)
- C. From time to time, SCOE employees seek to volunteer on District campuses or for District-sponsored activities. At present, these employees must be fingerprinted and pass a background check before they are permitted to volunteer.
- D. The “SCOE Connect” program permits SCOE employees to use a limited amount of SCOE paid leave to volunteer with local Sonoma County school districts.
- E. SCOE and the District desire to make it easier for SCOE employees to volunteer on District campuses or for District-sponsored activities. To this end, and considering that SCOE employees have already passed a background check at the time of hire by SCOE and that SCOE receives notices from the Department of Justice (“DOJ”) of any employee’s subsequent arrest or conviction, SCOE and the District enter into this MOU to share fingerprinting or subsequent arrest/conviction information of employees who have provided written consent.

AGREEMENT

1. In consideration of the acts and mutual promises contained in this MOU, and for the purposes of sharing background check, fingerprinting, or subsequent arrest/conviction information to allow SCOE employees to quicker and more easily volunteer on District campuses or for District-sponsored activities, SCOE and the District agree as follows.
2. SCOE shall create and maintain an authorization form, "Consent to Release Background Check and Arrest/Conviction Information," for its employees that any employee may use to provide written consent to SCOE to share the results of the employee's fingerprinting and background check, or any subsequent arrest or conviction notices provided by the DOJ, to the District.
3. SCOE shall maintain a list of all employees who have signed a "Consent to Release Background Check and Arrest/Conviction Information to District." ("The Release List.")
 - a. The Release List shall be available for inspection by the District.
 - b. When SCOE receives the results of a background check or a notice of subsequent arrest or conviction from the Department of Justice, SCOE shall consult the Release List. If the background check or notice from the DOJ pertains to an employee on the Release List, SCOE shall promptly notify the District's Superintendent or Superintendent's designee that a report or notice pertaining to the SCOE employee is available for confidential inspection by the Superintendent or Superintendent's designee at SCOE's central office, 5340 Skylane Blvd., Santa Rosa, CA 95403.
 - c. The District's Superintendent or Superintendent's designee may inspect such a report or notice for a period of 30 days after SCOE notifies the District that the report or notice is available for confidential inspection.
 - d. A SCOE employee's consent to release information or documents to the District under this MOU is not a consent and release for the District to provide or share any such information or documents to a third-party.
4. A SCOE employee may revoke a signed "Consent to Release Background Check and Arrest/Conviction Information to District" in writing, at which time SCOE shall remove the employee from the Release List and promptly notify the District that the employee was removed from the Consent List.

5. The District shall, to the fullest extent permitted by law, defend, indemnify and hold SCOE, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions, negligence, or willful misconduct of SCOE, its officials, officers, employees, or agents arising out of or in connection with this MOU and SCOE and the District's performance under this MOU, including without limitation the payment of all consequential damages, attorneys' fees and other related costs and expenses, and including in any proceeding or action challenging the legality of this MOU. This indemnity provided in this Section shall survive any expiration or termination of this MOU.

6. SCOE or the District may terminate this MOU at any time upon 60 days advanced written notice.

7. This MOU is effective as of the date it has been executed by both SCOE and the District.

Sonoma County Superintendent of Schools
and Sonoma County Office of Education

Dated: _____

Amie Carter, Superintendent

Twin Hills USD

Dated: _____

Dr. Anna-Maria Guzman, Superintendent



Superintendent Anna-Maria Guzman, Ed.D.
Twin Hills School District
700 Watertrough Road
Sebastopol, Ca. 95472

August 14, 2023

I am very excited to begin working with the Twin Hills School District (THSD), beginning in September of 2023 and through the 2023-2024 School Year. North Bay Security Group (NBSG) will support the District Office and the (4) Four School Sites in providing Staff Intruder Training, Shelter in place and lockdown protocols, Incident Command protocols, and complete Site safety evaluations.

NBSG will complete a report outlining site safety recommendations and will complete a year-end report, outlining services rendered during the contract period. NBSG will submit the report to the Superintendent. This contract will begin on September 15, 2023, and end on June 30, 2024.

NBSG will follow the THSD Calendar, taking Thanksgiving week, Christmas break, Mid-winter break and Spring break off, as well as all holidays that THSD staff observe.

Please find the scope of work detailing a proposal for the implementation of an emergency preparedness program within THSD. Having staff at all the school sites and district office with proper training and hands on experience in responding to an emergency is a critical part of any emergency preparedness program. It is imperative that all staff use the same language and follow the same protocols during any emergency or drill situation.

NBSG will assess the needs of THSD and conduct training to provide staff with an understanding of their roles and responsibilities during a major emergency. Staff will be trained in EOC and ICS systems, which are utilized by all emergency response entities throughout the state and nation.

NBSG will coordinate with the district office and each site to ensure the training will minimize the impact on staff time. NBSG will meet with the Administration team in September of 2023, to go over the services that NBSG will be providing this school year. All staff training around EOC/ICS and intruder training will be scheduled with each site as soon as possible.

NBSG will meet with each site administrator to discuss their concerns, walk the campus together and evaluate any safety concerns. NBSG will look at and evaluate current safety supplies at each school site.

NBSG is dedicated to ensuring all school sites and the district office personnel are supported and will be available 24/7 for any emergency, via telephone. NBSG will also reach out to the Sebastopol PD, and the Sonoma County Sheriff Department to ensure responding agencies understand how the school sites and district office will respond to a crisis.

Emergency Management and Intruder Training

- It is the goal of the district to have the (4) four school sites and District Office personnel trained in EOC/ICS and Active Intruder Training protocols prior to the end of this school year.
- NBSG will coordinate with THSD to provide:
 - All site staff and District Office staff with a knowledge and understanding of the EOC/ICS Systems.
 - Working with the District Office and Site Administrators, scheduling the staff training for Active Intruder Response.
 - Training days may vary, and every attempt will be made to do the training on staff development days.
 - Evaluate current safety policies and protocols and make recommendations as needed.
 - Identifying "safe areas," identify the best evacuation routes, and identify off-site locations if the school site is unsafe. Identify safety issues at each site and the district office and make recommendations to improve overall safety.
 - Assist, monitor and evaluate a disaster drill and three (3) shelter in place/lockdown drills at each site. Observe one fire drill at each site, to observe current evacuation routes and the student gathering area(s). Conduct a 30 minute overview of ICS at each school site, 1-2 weeks prior to the comprehensive disaster drill day.

EOC/ICS Training

- Staff will understand what EOC is and how the ICS System works.
- Site preparedness.
- Review Evacuation Routes.
- Classroom preparedness.
- Unified Command.
- Communications during an event.
- Understanding roles and responsibilities during an emergency.

Shelter in place and lockdown protocols and intruder response procedures

- Active Intruder training
- Lockdown vs. Shelter in Place
- Assess, Secure, Defend

Evaluation and Reports

- Supply a report reviewing and evaluating each site disaster exercise.
- Evaluate the master safety plan and make safety recommendations.

THSD to provide:

- Current copy of the District Safety Plan.
- Site maps of each campus and the District Office.
- Finding a room to conduct the training, including the use of a laptop, LCD Projector/screen, and internet access for the power point presentations.
- A contact list for all school site administrators, including e-mail addresses and phone numbers.

Once the training schedule is set up for each site, any requests for changes must be sent in writing to bill@northbaysecuritygroup.com, with the understanding that there are limited training dates and times available. All rescheduled dates and time must be mutually agreed upon by both parties.

The cost of the Safety aspects of this contract will be billed at \$9,000.00 which will include staff trainings for ICS and Active Intruder response trainings. Four (4) school site evaluations for safety issues, finding evacuation areas, setting up ICS locations at each site, identifying off site evacuation areas and other safety related issues that may arise. In addition, services will include evaluating the current District Safety Plan and making recommendations about safety protocols and procedures. This part of the contract also includes NBSG participating/evaluating a disaster drill and 3 Shelter in place or lockdown drills at each site, presenting 1-2 times to the school board, if requested and attending (1) one PTA meeting per site, if requested by the school site.

A monthly invoice for services rendered will be sent to the Superintendent on the first day of each month, beginning on October 1, 2023. The final payment invoice will be sent on June 20, 2024. Payment is due 15 days upon receipt of the invoice. The invoice will be divided during the (9) nine months at \$1,000.00 a month, the final invoice will be in the amount of \$1,000.00

For added services, the hourly billing rate for NBSG services is \$175.00 an hour.

Except in an emergency, any cancellation of scheduled trainings must be done prior to 48 hours of the *scheduled date and time, and in writing to bill@northbaysecuritygroup.com. Rescheduling of any training without the 48-hour cancellation may incur a \$175.00 rescheduling fee.*

NBSG appreciates the opportunity to continue working with THSD and looks forward to aiding in providing a safer environment for all students, staff, and families throughout the school district.

Notices: Any written communication shall be sent to:

bill@northbaysecuritygroup.com

NBSG mailing address is:

North Bay Security Group

Attention: Bill Welch

2573 Center Road

Novato, Ca 94947 Telephone: (415) 235-2340

The above scope of services is hereby accepted and authorizes NBSG to provide services to THSD.

Agency

Twin Hills School District

(Superintendent Anna-Maria Guzman)

Consultant

North Bay Security Group

(Bill Welch, Owner NBSG)



Dragonfly Therapeutics
5 Germaine Place
Ignacio, Ca
94949

INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT, is hereby entered into between Dragonfly Therapeutics (Contractor) and Twin Hills School District.

Article 1 SERVICES

Dragonfly Therapeutics shall, working individually and/or in cooperation with DISTRICT personnel, to provide IEP services per services outlined on the service page of the IEP, assessments, consultation, report and attend meetings as requested by the District.

Article 2 TERM

The term of this contract shall be from August 1, 2023 to June 30, 2024 inclusive, subject to the provisions of Article 10.

Article 3 COMPENSATION/ PAYMENT

DISTRICT agrees to pay CONTRACTOR for services rendered pursuant to the IEP/504 service agreement. Services to be billed including consultation, direct and collaborative services, assessments and screenings. Estimated totals for services.

1-2 hours: Screening

1-2 hours for an annual

3-5 hours for a triennial

5-10 hours for an initial

- Due to parent and staff needs additional meetings times may impact the above estimation.

One Hundred and Twenty Dollars an hour \$120.00

DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

Services to be rendered fee for service per IEP/504. Assessments, screenings and meetings to be billed at an hourly rate based on IEP team needs.

Total Contract amount NTE: \$25,000

PAYMENT SCHEDULE: Monthly

PAYMENT TERMS: Net 30 days upon receipt of invoice. ~~If payment is not received within 30 days a 20% charge will be added to the invoice.~~ All invoices to be submitted to:

Twin Hills Union School District 700 Watertrough Road, Sebastopol, CA 95472
acctspay@twinhillsusd.org

Article 4 EXPENSES

District shall not be liable to CONTRACTOR for any costs or expenses paid by or incurred by CONTRACTOR in performing services for DISTRICT.

Article 5 INDEPENDENT CONTRACTOR

In performance of the AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that they and all of their employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT'S employees are normally entitled, including, but not limited to, State Unemployment Compensation, Workers' Compensation, Health and Welfare Benefits, Paid Vacation, Retirement Program Participation, or any other employee benefits. CONTRACTOR assumes the full responsibility for the acts and/or omissions of their employees or agents as they relate to the services to be provided under the AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state,

and local taxes or contributions including unemployment insurance, social security and income taxes with respect to CONTRACTOR and CONTRACTOR'S employees.

Article 6 **MATERIALS**

CONTRACTOR shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this AGREEMENT. CONTRACTOR'S services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of their profession.

Article 7 **TAXES**

Federal IRS regulations require that school districts report all payments to individuals for CONTRACTOR services. CONTRACTOR agrees to file federal and state tax returns and pay all applicable state and federal taxes on amounts paid pursuant to the AGREEMENT. In the event DISTRICT is audited for compliance regarding any applicable taxes, CONTRACTOR agrees to furnish DISTRICT with proof of payment of taxes on these earnings. CONTRACTOR agrees to furnish IRS Form W-9.

Article 8 **INSURANCE**

With respect to the performance of work under this AGREEMENT, CONTRACTOR shall maintain and shall require all of its subcontractors, if any, to maintain insurance as indicated below:

Professional Liability Insurance for all activities of the CONTRACTOR arising out of or in connection with this AGREEMENT in an amount of no less than \$1,000,000 combined single limit for each occurrence endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to DISTRICT."

Documentation: The following documentation shall be submitted to the DISTRICT:

1. Properly executed certificates of insurance clearly evidencing all coverages, limits, and endorsements required above. The certificate shall be submitted prior to commencement of services under this AGREEMENT.
2. Signed copies of the specified endorsements for each policy. Said endorsement copies shall be submitted within thirty (30) days of execution of this AGREEMENT.
3. Upon DISTRICT'S written request, certified copies of insurance policies. Such policy copies shall be submitted within thirty (30) days of DISTRICT'S request.

Material Breach: If CONTRACTOR, for any reason, fails to maintain insurance coverage which is required pursuant to this AGREEMENT, the same shall be deemed a material breach of contract. DISTRICT, at its sole option, may terminate this AGREEMENT and obtain damages from the CONTRACTOR resulting from the breach. Alternatively, DISTRICT may purchase such required insurance coverage, and without further notice to CONTRACTOR, County may deduct from sums due to CONTRACTOR any premium costs advanced by DISTRICT for such insurance. These remedies shall be in addition to any other remedies available to DISTRICT.

Article 9 **TERMINATION**

- (a) DISTRICT or CONTRACTOR may terminate this AGREEMENT by giving 60 (sixty) calendar days written notice. In the event DISTRICT elects to terminate the AGREEMENT without cause, DISTRICT shall pay CONTRACTOR for services rendered to such date.
- (b) If either party fails to perform any of its obligations hereunder, within the time and in the manner provided or otherwise violates any of the terms of this AGREEMENT, either party may terminate this AGREEMENT by giving written notice of such termination, stating the reason for such termination. In such event, CONTRACTOR shall be entitled to receive payment for all services satisfactorily provided, however, that there shall be deducted from such amount the amount of liquidated damages, if any, sustained by DISTRICT by virtue of any breach of the AGREEMENT by CONTRACTOR.

Article 10 **FINGERPRINTS**

The DISTRICT has considered the totality of the services to be provided under the AGREEMENT and has determined that CONTRACTOR and CONTRACTOR'S employees are subject to the fingerprinting requirements of Education Code Section 45125.1. CONTRACTOR shall submit fingerprints for review by the Department of Justice and authorize DISTRICT to receive subsequent arrest and conviction notification.

Article 11 **CONFIDENTIALITY**

CONTRACTOR acknowledges the protections afforded to student health and related information under regulations adopted pursuant to the Health Insurance Portability and Accountability Act of 1996 (HIPAA), student records under the Family Educational Rights and privacy Act (FERPA), and under provisions of state law relating to privacy. CONTRACTOR shall ensure that all activities undertaken pursuant to this AGREEMENT comply with these requirements.

Article 12 **ASSIGNMENT**

The obligations of the CONTRACTOR pursuant to this AGREEMENT shall be performed solely by CONTRACTOR and shall not be assigned or transferred by the CONTRACTOR to any third party or employee/agent of CONTRACTOR without the DISTRICT'S prior written consent.

Article 13 **COMPLIANCE WITH APPLICABLE LAWS**

The services completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT'S general right of inspection to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all federal, state, and local laws, rules, regulations, and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR'S business, equipment, and personnel engaged in operations covered by this AGREEMENT or accruing out of the performance of such operations.

Article 14 **PERMITS/LICENSES**

CONTRACTOR shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

Article 15 **ENTIRE AGREEMENT/AMENDMENT**

This AGREEMENT and any attachments constitute the entire AGREEMENT among the parties to it and supersede any prior or contemporaneous understanding or AGREEMENT with respect to the services contemplated, and may be amended only by a written amendment executed by both parties

Article 16 **NOTICE**

All notices or demands to be given under this AGREEMENT by either to the other shall be in writing and given either by (a) personal service or (b) by postage prepaid U.S. Mail, registered or certified, return receipt requested. Service of notice or demand shall be considered given when received if personally served or, if mailed, on the second day after deposited at any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

DISTRICT: Twin Hills School District

700 Watertrough Road

Sebastopol, CA 95472

Contractor: Dragonfly Therapeutic

5 Germaine Place

Ignacio, Ca 94949

Article 17 SEVERABILITY

If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

Article 18 GOVERNING LAW

The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in Sonoma County, California, and no other place.

IN WITNESS WHEREOF, the parties hereto have executed this contract:

Twin Hills Union School District

CONTRACTOR:

Signature of Superintendent/Designee

Signature

Anna Guzman, Ed.D.
Printed Name Anna Guzman, Ed.D.

Samantha Shura
Printed Name

Date

Date


Twin Hills School District- Counseling Program
Aug, 2023 – June, 2024
Memorandum of Understanding

This Memorandum of Understanding stands as evidence that Twin Hills School District and Petaluma Learning and Guidance Center (PL&GC) agree to work together to provide mental health counseling for Twin Hills School District. To this end, each agency agrees to participate in the program by coordinating/providing the following services:

1. PL&GC will coordinate all aspects of the two full time 40 hours per week positions (totaling 80 hrs per week) Counseling Program at Twin Hills School District by:
 - Having Twin Hills School District provide appropriate information regarding referred students to assist the two PL&GC counselors in effectively counseling their assigned students.
 - Scheduling students for counseling and coordinating meetings as needed.
 - Conducting ongoing supervision of the MFTI counselor.
 - Providing supervision review of counseling services provided to students, and to staff, when appropriate.
 - Participating in case conferences, SST's, 504's, and IEP's at school site, when appropriate.
 - Counseling agreed upon students either individually, in groups, or with their parents, when appropriate.
 - PL&GC Supervisor, Charles Wattenberg, will meet monthly with Superintendent/Principal Dr Guzman, and/or appropriate principal, to maintain an ongoing quality review of the counseling program.
2. Petaluma Learning and Guidance Center will receive \$65/hour @ 80 hours per week covering 2 full time (40 hrs per wk each position) counseling positions, each throughout the 36 week school year. Billing will be made approximately every two months for the on-site counseling and supervision services provided during that billable time.
3. Petaluma Learning and Guidance Center and all employees at Twin Hills USD are covered with the necessary Certificates of Insurance throughout this school year.
4. A retainer of \$20,000.00 will be disbursed in one lump sum to PLGC at the start of this school year, and paid off ongoing via deductions from each of PLGC Billings until totally repaid in full.

We, the undersigned, as authorized representatives of Twin Hills School District and Petaluma Learning and Guidance Center do hereby approve this document.

Dr Guzman Date Aug. 10, 2023
Principal/Superintendent
Twin Hills School District


Charles Wattenberg, MFT Date Aug. 10, 2023
Director
Petaluma Learning and Guidance Center

TWIN HILLS UNION SCHOOL DISTRICT

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2023-24

For the September 14, 2023 board meeting

ENROLLMENT MO/YR	2016-17		2017-18		2018-19		2019-20		2020-21				2021-22			
	Sep 16	Jun 17	Sep 17	Jun 18	Sep 18	Jun 19	Sep 19	Jun 20	Sep 20	Jan 21	Apr 21	Jun 21	Sep 21	Jan 22	Apr 22	Jun 22
Apple Blossom	431	423	406	399	416	404	396	408	355	348	344	343	322	319	317	317
Twin Hills CMS	330	309	269	262	281	267	246	240	225	219	220	219	207	210	210	206
Sub Total	761	732	675	661	697	671	642	648	580	567	564	562	529	529	527	523
Orchard View	234	228	236	237	236	226	228	233	247	245	229	227	222	224	219	219
SunRidge	276	279	283	281	275	276	282	279	272	268	263	261	213	220	221	221
Total	1,271	1,239	1,194	1,179	1,208	1,173	1,152	1,160	1,099	1,080	1,056	1,050	964	973	967	963

ENROLLMENT MO/YR	2022-23								2023-24			
	Aug 22	Oct 22	Nov 22	Dec 22	Jan 23	Mar 23	Apr 23	Jun 23	Aug 23	Sep 23	Oct 23	Estimate @ AB*
Apple Blossom	295	298	299	299	302	300	299	298	288			285
Twin Hills CMS	204	203	201	201	199	198	198	198	205			205
Sub Total	499	501	500	500	501	498	497	496	493	0	0	490
Orchard View	216	216	215	212	211	214	212	212	226			240
SunRidge	241	239	238	238	226	230	230	230	235			251
Total	956	956	953	950	938	942	939	938	954	0	0	981

*AB = Adopted Budget



Sonoma County
Office of Education

5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
707-524-2600 | scoe.org

August 25, 2023

Anna-Maria Guzman, Superintendent
Twin Hills Union School District
700 Watertrough Road
Sebastopol, CA 95472

RE: 2023-2024 Local Control Accountability Plan (LCAP)

Dear Anna-Maria:

We appreciate and acknowledge the significant effort of your community, staff, and school board in developing your district's LCAP this year. The Local Control Funding Formula (LCFF) is a substantial reform of California school funding, drawing a focus on student achievement, particularly for our most at-risk students. The Local Control Accountability Plan (LCAP) is a comprehensive planning tool in which our communities address the instructional needs of all students and additional services for children in poverty, English learners, and foster youth.

The fiscal oversight responsibilities of the county office are combined with COE review and approval of the district's goals, actions, and services within the Board approved LCAP (Education Code 52070). Per state requirements, the district's LCAP is reviewed on three criteria for the 2023-2024 school year:

1. Adherence to the State Board of Education Template
2. Sufficient Expenditures in Budget to Implement the LCAP
3. Adherence to State Board of Education Expenditure Regulations
4. Calculation and Implementation of Carryover

After a comprehensive review, it was determined that your district's 2022-23 LCAP **meets all of the above criteria** outlined in Education Code Section 52070. You will be notified by September 15, 2023, regarding the approval status of your district's budget.

The Sonoma County Superintendent of Schools strives to be a partner and a resource to you and your staff as you exercise this expanded local control over your educational programs and the resources provided to finance them.

Please feel free to contact us if you have questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Gregory Medici'.

Gregory Medici
Deputy Superintendent,
Business Services
(707) 524-2631 | gmedici@scoe.org

A handwritten signature in black ink, appearing to read 'Diann Kitamura'.

Diann Kitamura, Ed.D.
Deputy Superintendent,
Equitable Education Services
(707) 524-2840 | dkitamura@scoe.org

Amie R. Carter, Ed.D. | Sonoma County Superintendent of Schools

Board of Education | Gina Cuculis, Herman G. Hernandez, Steven Herrington Ph.D., Peter Kostas, Andrew Leonard

Sunridge Charter School
7285 Hayden Ave,
Sebastopol,
CA 95472

August 17, 2023

Twin Hills School District School Board,

I am writing to request permission to take my 8th grade class to Yosemite for our 8th grade trip. I originally applied to do this trip in May, but because the company, Nature Bridge, is very popular, I was told we would be wait listed and was offered a November date instead. The advantage is that the park will likely be a lot quieter.

The 8th grade trip in a Waldorf school is intended to be a culmination of the journey the class has undertaken together, providing them with a sense of closure as well as preparing them inwardly for their journey to high school. I picked Yosemite National Park as our destination due to its beauty and the variety of experiences it could offer the class. The company, Nature Bridge, has been providing nature trips to schools for over fifty years and they not only have the experience to provide us with a memorable trip but also of a number of different exciting activities. The total cost of the trip is just over \$10,000. Most of this will be paid for out of existing funds we have amassed from fundraising.

While I have not selected the exact program we will be doing, as I cannot do that until we have paid, after talking to the company I am hoping to have my students engage in hiking, studying the watershed, scientific data gathering, fire ecology, community service activities such as conifer removal, as well as relaxation and reflection times in the evening.

I am planning to use Marin Airport Charter which is SPAB certified. They will be dropping us off in Yosemite and picking us up. The cost of this will be approximately \$6,500. One of my parent chaperones will be driving separately to ensure that we have transportation in the event of an emergency.

Attached is a sample itinerary from Nature Bridge.

Yours truly

Cristina Gosling

Sample Day & Activities

Morning: Gather in the dining hall for breakfast, pack backpacks and prepare for the day.

Instructional Day on Trail: Spend the day in small learning groups led by a professional NatureBridge educator. Students engage in collaborative, authentic scientific learning experiences in a safe and supportive environment. These experiences are designed to support Next Generation Science Standards (NGSS) and student's social and emotional development.

Sample Activities

- Hike along the path of a waterfall and learn about glaciation.
- Study ecological relationships from the perspective of a 2,000-year-old giant sequoia tree.
- Discover winter adaptations of plants and animals while cross-country skiing or snowshoeing in high Sierra meadows.
- Participate in National Park Service research projects such as macroinvertebrate biomonitoring and conifer removal.

Afternoon/Early Evening: Return to campus to reflect, relax and unwind while school chaperones supervise. Dinner in the dining hall gives everyone a chance to share their trail stories.

Evening: NatureBridge educators facilitate evening programs that could include a short night hike, a town-hall style debate about the Hetch Hetchy Dam or see a presentation about black bears. Students then return to the tent cabins or dorms and get ready for bed.

Areas of Study

Life Science & Ecology: Practice the skills of an ecologist, discover the organisms that call this landscape home and learn how they interact and adapt to their changing environment.

Watershed Studies: Yosemite Valley offers an incredible laboratory to learn about watersheds as students hike to waterfalls, assess water quality above and below confluences, and learn about how this watershed impacts the health of California's agriculture.

Earth Science & Geology: Investigate how Yosemite's picturesque rock formations came to be, how erosion changed them over time and what could happen next.

Cultural History: Explore the rich cultural history of American Indians, settlers and conservationists of the region and their ongoing legacy in Yosemite National Park.

Current Environmental Issues: Natural processes are constantly at work in Yosemite. Learn about climate change, what it is, how it affects Yosemite and how science helps us understand its impact on our environment.

Fire Ecology: Our Fire Ecology Project offers the background, investigations and NGSS-based curriculum to help students better understand fire's role in the landscape and the forces that influence it.

TWIN HILLS UNION SCHOOL DISTRICT FIELD TRIP CHECKLIST

To be completed and returned to the Principal/Director at least two (2) weeks prior to the proposed field trip

TEACHER TO COMPLETE AND RETURN:

1. TEACHER'S NAME Ms. Gosling CLASSES INVOLVED 8
 DATE OF FIELD TRIP 11/16 - 11/17 ALTERNATE DATE _____ # OF STUDENTS 76
 DESCRIPTION/DESTINATION Vermont

CORRELATION WITH SUBJECT MATTER BEING STUDIED (Attach a copy of your lesson plan detailing activities to be presented before and after the field trip):

8th grade culmination trip, Environmental education
Team challenge, Nature observation, geology,
water studies

DEPARTURE TIME: 8:30 am RETURN TIME: 3:15 pm

2. INFORMATIONAL LETTER/PERMISSION NOTE: Develop an informational letter using District form E 6153 (2) as a guideline. Obtain approval from the school principal and attach completed District provided permission form E 6153 (3) and send home.

-COLLECT ALL PERMISSION NOTES (Keep on file until June).

-I HAVE ENCOURAGED PARENTS OF CHILDREN WHO ARE ALLERGIC TO BEE STINGS OR INSECT BITES OR ON MEDICATION TO ATTEND THE FIELD TRIP YES/NO

-I KNOW WHERE THE FIELD TRIP FIRST AID KIT AND MY STUDENT HEALTH PROBLEMS SUMMARY ARE LOCATED AND WILL TAKE EACH ALONG ON THE FIELD TRIP YES/NO

3. TRANSPORTATION WILL BE BY: (check mode below)
☐ DISTRICT SCHOOL BUS (THIS DATE HAS BEEN CLEARED WITH BUS SUPERVISOR YES/NO)
☐ OTHER SCHOOL BUS
☐ PRIVATE VEHICLE
☒ CHARTER BUS (I HAVE COMPLETED THE CHARTER BUS CHECKLIST E 6153 (5) YES/NO)
☐ WALKING

4. NAME(S) OF CHAPERONE(S) Andy Russell Kirsten Humphreys

5. COST OF TRANSPORTATION: \$6500 trip \$10,500 COST TO STUDENTS: \$132.00

6. DATE SUBMITTED TO PRINCIPAL/DIRECTOR: 8/18/23

7. CALENDAR: AFTER ADMINISTRATIVE APPROVAL, I WILL WRITE THE DATE, TIME, AND DESTINATION ON THE OFFICE SCHOOL CALENDAR.

8. INFORM ALL AFFECTED SPECIALTY TEACHERS (Gardening, Games, Choir, Music, RSP, Handwork, Woodwork and Exploratory Classes) of date and time.

9. INFORM ALL AFFECTED DISTRICT PERSONNEL (SP.ED, Adaptive P.E., Speech, O.T.) of date and time.

PRINCIPAL/DIRECTOR TO COMPLETE:

PRINCIPAL/DIRECTOR'S RECOMMENDATION: APPROVE/DENY

SIGNATURE: [Signature] DATE: 8/21/23

Westminster Woods offers exceptional Environmental Education and Character Development programs for primary and secondary students. Our facility is nestled in 200 acres of a coastal redwood forest in Sonoma County, a short drive from the Pacific Ocean. Dutch Bill Creek, a Coho salmon habitat, flows through our campus and provides unique, hands-on learning opportunities. Challenge Course Canyon offers 13 high ropes elements under the redwood canopy.

THCMS will be participating in the program that combines the best of Environmental Science and Character Development initiatives.

Areas of Study

- Redwood Forest Ecology
- Stream & Watershed Ecology
- Conservation & Restoration Ecology
- Challenge Course & Teambuilding

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP CHECKLIST*

TEACHER TO COMPLETE:

1. TEACHER'S NAME Capriola, Steinberg, Salas CLASSES INVOLVED 6th grade
 DATE OF FIELD TRIP Nov 13-14 ALTERNATE DATE N/A # OF STUDENTS 69
 DESCRIPTION/DESTINATION Westminster Woods - Outdoor Education
and team building
 CORRELATION WITH SUBJECT MATTER BEING STUDIED (ATTACH A COPY OF YOUR LESSON PLAN
 DETAILING ACTIVITIES TO BE PRESENTED BEFORE AND AFTER THE FIELD TRIP):
Science Standards - Ecosystems & Forest Ecology
MS-ESS1-4
MS-ESS2-1

DEPARTURE TIME: 9:00AM RETURN TIME: 3:15 PM

2. INFORMATIONAL LETTER/PERMISSION NOTE: DEVELOP AN INFORMATIONAL LETTER USING DISTRICT FORM E 6153(2) AS A GUIDELINE. OBTAIN APPROVAL FROM THE SCHOOL PRINCIPAL AND ATTACH COMPLETED DISTRICT PROVIDED PERMISSION FORM E 6153(3) AND SEND HOME.
- COLLECT ALL PERMISSION NOTES (KEEP ON FILE UNTIL JUNE).
 - I HAVE ENCOURAGED PARENTS OF CHILDREN WHO ARE ALLERGIC TO BEE STINGS OR INSECT BITES OR ON MEDICATION TO ATTEND THE FIELD TRIP Yes
YES/NO
 - I KNOW WHERE THE FIELD TRIP FIRST AID KIT AND MY STUDENT HEALTH PROBLEMS SUMMARY ARE LOCATED AND WILL TAKE EACH ALONG ON THE FIELD TRIP Yes
YES/NO
3. TRANSPORTATION WILL BE BY: (CHECK MODE BELOW)
- ☐ DISTRICT SCHOOL BUS (THIS DATE HAS BEEN CLEARED WITH BUS SUPERVISOR _____)
- ☐ OTHER SCHOOL BUS YES/NO
- ☒ PRIVATE VEHICLE
- ☐ CHARTER BUS (I HAVE COMPLETED THE CHARTER BUS CHECKLIST E 6153(5) _____) YES/NO
4. NAME(S) OF CHAPERONE(S): TBD
5. COST OF TRANSPORTATION: 0 COST TO STUDENTS: 0
6. DATE SUBMITTED TO PRINCIPAL: 8-23-23
7. CALENDAR: AFTER ADMINISTRATIVE APPROVAL, I WILL WRITE THE DATE, TIME, AND DESTINATION ON THE OFFICE SCHOOL CALENDAR.

PRINCIPAL TO COMPLETE:

PRINCIPAL'S RECOMMENDATION: APPROVE ☒ DENY ☐ DATE _____

REMARKS: _____

- * TO BE COMPLETED AND RETURNED TO THE PRINCIPAL AT LEAST TWO (2) WEEKS PRIOR TO THE PROPOSED FIELD TRIP.

CC: Bus Supervisor
 School Secretary
 District Office

Administrative Regulations
 December 1982, September 1988

TWIN HILLS UNION SCHOOL DISTRICT
FIELD TRIP PERMISSION FORM

Date: _____

Twin Hills School
1685 Watertrough Road
Sebastopol, California 95472

My child, (first and last name) _____, has
permission to go to **Westminster Woods** under the supervision of the sponsoring teachers and
staff from Twin Hills Charter Middle School.

Departure date and time: Monday, November 13, 2023 @ 9:15

From location: Twin Hills Middle School lower parking lot

Returning date and time: Tuesday, November 14, 2023 3:15pm

To location: Twin Hills Middle School lower parking lot

Cost to students: \$200

Due Now (submitted with this permission slip): \$50 cash or check payable to *Twin Hills Charter Middle School or THCMS*

- **I CAN / CANNOT (circle one) help as a CHAPERONE**
- **I CAN / CANNOT (circle one) help as a DRIVER**

In case of emergency, I can be reached at (phone number) _____. If I am
unavailable, or time is of the essence, I authorize my child to be taken to the nearest medical
facility to receive emergency treatment.

- **My child is/ is not (circle one) on special medication.**
 - **Please list medication if applicable:** _____
- **My child is / is not (circle one) allergic to bee stings or other insect bites.**

My child's doctor is (name and phone number) _____.

Parent Signature

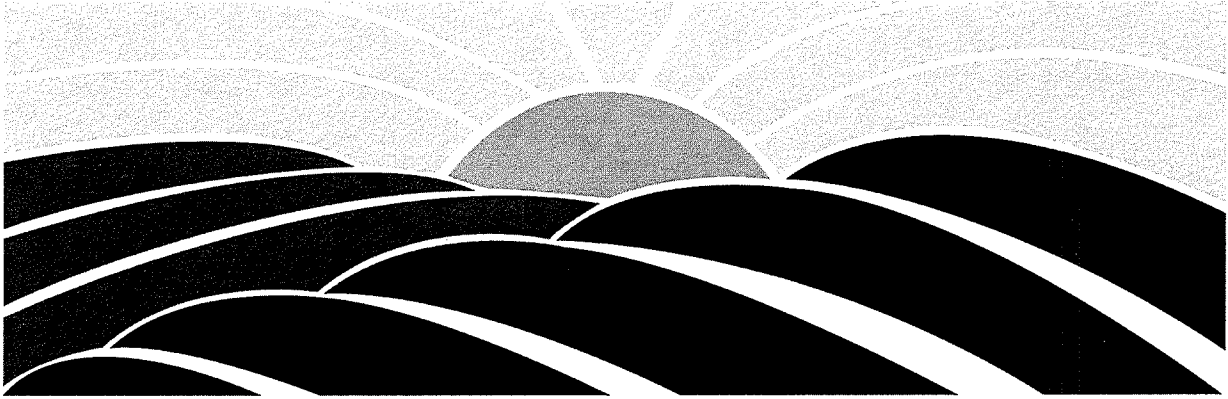
Date

Note:

1. Twin Hills School District does not provide student health insurance. However, I may contact the school office for information regarding a low cost student insurance plan offered through a private company.
2. Twin Hills School District expects responsible behavior from each student to, from and during the field trip.

**PLEASE RETURN THIS COMPLETED PERMISSION SLIP
AND THE \$50 DEPOSIT TO YOUR ADVISORY TEACHER BY : Sept. 15, 2023
Agenda Item # 10 – B : Last Page - Page 3 of 3**

APPLE BLOSSOM • ORCHARD VIEW • SUNRIDGE • TWIN HILLS



Twin Hills School District

SEBASTOPOL, CALIFORNIA

Unaudited Actuals
2022-23

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	54.53%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$6,894,368.30
	Appropriations Subject to Limit	\$6,264,849.42
ICR	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
	Preliminary Proposed Indirect Cost Rate	9.44%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Sarah Lampenfeld

Name
Director, External Fiscal Services

Title
(707) 524-2635

Telephone
slampenfeld@scoe.org

E-mail Address

For School District:

Patty Nosecchi

Name
Business Manager

Title
(707) 823-0871

Telephone
pnosecchi@twinhillsusd.org

E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject Codes			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,551,977.01	99,509.00	6,651,486.01	6,916,747.00	84,000.00	7,000,747.00	5.3%
2) Federal Revenue		8100-8299	0.00	406,671.00	406,671.00	0.00	323,803.00	323,803.00	-20.4%
3) Other State Revenue		8300-8599	507,800.11	1,318,251.17	1,826,051.28	96,326.00	417,120.00	513,446.00	-71.9%
4) Other Local Revenue		8600-8799	340,273.52	344,385.35	684,658.87	440,876.00	408,000.00	848,876.00	24.0%
5) TOTAL, REVENUES			7,400,050.64	2,168,816.52	9,568,867.16	7,453,949.00	1,232,923.00	8,686,872.00	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,023,017.88	447,738.26	3,470,756.14	3,294,765.00	610,686.00	3,905,451.00	12.5%
2) Classified Salaries		2000-2999	1,115,460.26	338,110.79	1,453,571.05	1,291,381.00	311,235.00	1,602,616.00	10.3%
3) Employee Benefits		3000-3999	1,555,989.63	613,670.56	2,169,660.19	1,744,303.00	676,950.00	2,421,253.00	11.6%
4) Books and Supplies		4000-4999	84,754.31	132,398.81	217,153.12	63,392.00	99,594.00	162,986.00	-24.9%
5) Services and Other Operating Expenditures		5000-5999	732,819.51	1,090,650.73	1,823,470.24	734,560.00	1,011,577.00	1,746,137.00	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	60,073.95	0.00	60,073.95	60,028.00	0.00	60,028.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,572,115.54	2,622,569.15	9,194,684.69	7,188,429.00	2,710,042.00	9,898,471.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			827,935.10	(453,752.63)	374,182.47	265,520.00	(1,477,119.00)	(1,211,599.00)	-423.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,492,021.07	0.00	1,492,021.07	1,424,225.00	0.00	1,424,225.00	-4.5%
b) Transfers Out		7600-7629	1,105,682.69	0.00	1,105,682.69	1,043,356.00	0.00	1,043,356.00	-5.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(1,202,963.81)	1,202,963.81	0.00	(1,228,228.00)	1,228,228.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(816,625.43)	1,202,963.81	386,338.38	(847,359.00)	1,228,228.00	380,869.00	-1.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,309.67	749,211.18	760,520.85	(581,839.00)	(248,891.00)	(830,730.00)	-209.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,624,539.30	511,821.51	4,136,360.81	3,635,848.97	1,261,032.69	4,896,881.66	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,624,539.30	511,821.51	4,136,360.81	3,635,848.97	1,261,032.69	4,896,881.66	18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,624,539.30	511,821.51	4,136,360.81	3,635,848.97	1,261,032.69	4,896,881.66	18.4%
2) Ending Balance, June 30 (E + F1e)			3,635,848.97	1,261,032.69	4,896,881.66	3,054,009.97	1,012,141.69	4,066,151.66	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,261,032.69	1,261,032.69	0.00	1,012,141.69	1,012,141.69	-19.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,932,948.97	0.00	1,932,948.97	1,243,539.97	0.00	1,243,539.97	-35.7%
West County JPAs: Special Ed and Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	347,922.00		347,922.00			0.00	
Technology Hardware Replacement	0000	9780	500,000.00		500,000.00			0.00	
Facilities: Repair/Replace	0000	9780	600,000.00		600,000.00			0.00	
Pension & Salary Increase Support	0000	9780	300,000.00		300,000.00			0.00	
Assignment Reduction due to Supports	0000	9780	(12,484.11)		(12,484.11)			0.00	
COVID19 Legal: Distance Learning	0000	9780	100,000.00		100,000.00			0.00	
Lottery Res 1100: 22-23 Carryover	1100	9780	27,511.08		27,511.08			0.00	
West County JPAs: Special Ed and Transportation	0000	9780			0.00	70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780			0.00	497,415.00		497,415.00	
Technology Hardware Replacement	0000	9780			0.00	500,000.00		500,000.00	
Facilities: Repair/Replace	0000	9780			0.00	600,000.00		600,000.00	
Pension & Salary Increase Support	0000	9780			0.00	300,000.00		300,000.00	
Assignment Reduction due to Supports	0000	9780			0.00	(851,386.11)		(851,386.11)	
COVID19 Legal: Distance Learning	0000	9780			0.00	100,000.00		100,000.00	
Lottery Res 1100: 22-23 Carryover	1100	9780			0.00	27,511.08		27,511.08	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,697,900.00	0.00	1,697,900.00	1,805,470.00	0.00	1,805,470.00	6.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,684,628.14	1,082,403.22	4,767,031.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	(161,125.00)	0.00	(161,125.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	439,113.81	116,570.23	555,684.04				
4) Due from Grantor Government		9290	188,327.56	513,927.02	702,254.58				
5) Due from Other Funds		9310	405,890.00	72,800.00	478,690.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,561,834.51	1,785,700.47	6,347,534.98				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	375,668.27	371,103.78	746,772.05				
2) Due to Grantor Governments		9590	176,946.00	0.00	176,946.00				
3) Due to Other Funds		9610	333,502.27	0.00	333,502.27				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	39,869.00	153,564.00	193,433.00				
6) TOTAL, LIABILITIES			925,985.54	524,667.78	1,450,653.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,635,848.97	1,261,032.69	4,896,881.66				

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	310,725.00	246,405.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22	145,564.28	114,329.28
6300	Lottery: Instructional Materials	37,472.35	37,472.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	303,067.97	238,067.97
7029	Child Nutrition: Food Service Staff Training Funds	1,906.00	1,906.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	90,034.99	90,034.99
7425	Expanded Learning Opportunities (ELO) Grant	15,000.00	15,000.00
7435	Learning Recovery Emergency Block Grant	236,998.00	148,662.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	17,453.48	17,453.48
9010	Other Restricted Local	32,116.15	32,116.15
Total, Restricted Balance		1,261,032.69	1,012,141.69

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,156.77	0.00	-200.0%
5) TOTAL, REVENUES			160,156.77	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,799.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	118,873.74	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			152,673.14	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,483.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,483.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,104.69	148,588.32	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,104.69	148,588.32	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,104.69	148,588.32	5.3%
2) Ending Balance, June 30 (E + F1e)			148,588.32	148,588.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	148,588.32	148,588.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	148,588.32		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			148,588.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			148,588.32		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	6.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,246,343.17	2,718,219.00	21.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	407,062.58	194,385.00	-52.2%
4) Other Local Revenue		8600-8799	(2,702.89)	6,500.00	-340.5%
5) TOTAL, REVENUES			2,650,702.86	2,919,104.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,187,316.88	1,466,597.00	23.5%
2) Classified Salaries		2000-2999	145,287.58	164,224.00	13.0%
3) Employee Benefits		3000-3999	651,319.40	736,467.00	13.1%
4) Books and Supplies		4000-4999	47,510.50	68,879.00	45.0%
5) Services and Other Operating Expenditures		5000-5999	84,331.91	63,200.00	-25.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,115,766.27	2,499,367.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			534,936.59	419,737.00	-21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,402.69	10,356.00	-93.5%
b) Transfers Out		7600-7629	490,500.00	380,000.00	-22.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(330,097.31)	(369,644.00)	12.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,839.28	50,093.00	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,313.09	391,152.37	109.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,313.09	391,152.37	109.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,313.09	391,152.37	109.9%
2) Ending Balance, June 30 (E + F1e)			391,152.37	441,245.37	12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	286,662.52	212,800.52	-25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	104,489.85	228,444.85	118.6%
BP3100: 17% Reserve	0000	9780	423,720.00		
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780	(350,311.46)		
See fund 01: Assign Bal to meet 17% Reserve	1100	9780	31,081.31		
BP3100: 17% Reserve	0000	9780		468,240.00	
See Fund 01: Assign Bal to meet 17% Reserve	0000	9780		(270,876.46)	
See Fund 01: Assign Bal to meet 17% Reserve	1100	9780		31,081.31	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	442,971.46		

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Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	32,550.37	24,388.37
6300	Lottery: Instructional Materials	12,603.14	12,603.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	104,558.80	89,558.80
7412	A-G Access/Success Grant	6,510.00	6,510.00
7413	A-G Learning Loss Mitigation Grant	2,441.00	2,441.00
7435	Learning Recovery Emergency Block Grant	78,268.00	27,568.00
7810	Other Restricted State	2,327.00	2,327.00
9010	Other Restricted Local	1,881.26	1,881.26
Total, Restricted Balance		286,662.52	212,800.52

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	308,421.60	385,000.00	24.8%
5) TOTAL, REVENUES			308,421.60	385,000.00	24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	205,027.02	246,010.00	20.0%
3) Employee Benefits		3000-3999	58,573.81	68,445.00	16.9%
4) Books and Supplies		4000-4999	19,838.38	26,700.00	34.8%
5) Services and Other Operating Expenditures		5000-5999	20,862.08	24,800.00	18.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			304,301.29	365,955.00	20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,120.31	19,045.00	362.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,110.00	15,000.00	-40.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,110.00)	(15,000.00)	-40.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,989.69)	4,045.00	-119.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,496.03	123,506.34	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,496.03	123,506.34	-14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,496.03	123,506.34	-14.5%
2) Ending Balance, June 30 (E + F1e)			123,506.34	127,551.34	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	119,506.34	123,551.34	3.4%
Fee driven program, all funds generated to be used by this fund only	0000	9780	119,506.34		
Fee driven program, all funds generated to be used by this fund only	0000	9780		123,551.34	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,710.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,452.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,747.94	115,000.00	-3.2%
3) Other State Revenue		8300-8599	231,325.77	225,000.00	-2.7%
4) Other Local Revenue		8600-8799	(79.00)	2,000.00	-2,631.6%
5) TOTAL, REVENUES			349,994.71	342,000.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,103.18	54,499.00	11.0%
3) Employee Benefits		3000-3999	25,989.99	31,141.00	19.8%
4) Books and Supplies		4000-4999	232,527.41	213,460.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	112,962.35	125,900.00	11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			420,582.93	425,000.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,588.22)	(83,000.00)	17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	83,000.00	3.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,000.00	83,000.00	3.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,411.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,807.46	15,219.24	162.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,807.46	15,219.24	162.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,807.46	15,219.24	162.1%
2) Ending Balance, June 30 (E + F1e)			15,219.24	15,219.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	456.80	456.80	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,762.44	10,762.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,890.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(199.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(5,245.31)	3,000.00	-157.2%
5) TOTAL, REVENUES			44,754.69	53,000.00	18.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,499.00	36,800.00	220.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,499.00	36,800.00	220.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,255.69	16,200.00	-51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,255.69	16,200.00	-51.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,965.30	280,220.99	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,965.30	280,220.99	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,965.30	280,220.99	13.5%
2) Ending Balance, June 30 (E + F1e)			280,220.99	296,420.99	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	280,220.99	296,420.99	5.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	290,023.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,803.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(5,473.60)	5,000.00	-191.3%
5) TOTAL, REVENUES			(5,473.60)	5,000.00	-191.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,473.60)	5,000.00	-191.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,473.60)	5,000.00	-191.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,448.20	306,974.60	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,448.20	306,974.60	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,448.20	306,974.60	-1.8%
2) Ending Balance, June 30 (E + F1e)			306,974.60	311,974.60	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	306,974.60	311,974.60	1.6%
Volatile State revenue/funding for schools	0000	9780	306,974.60		
Volatile State revenue/funding for schools	0000	9780		311,974.60	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	317,713.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,739.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,122.90)	9,000.00	-198.7%
5) TOTAL, REVENUES			(9,122.90)	9,000.00	-198.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,122.90)	9,000.00	-198.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	111,131.07	79,225.00	-28.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(111,131.07)	(79,225.00)	-28.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,253.97)	(70,225.00)	-41.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,393.82	536,139.85	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,393.82	536,139.85	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,393.82	536,139.85	-18.3%
2) Ending Balance, June 30 (E + F1e)			536,139.85	465,914.85	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	536,139.85	465,914.85	-13.1%
Retirement Program Liability (CRSP)	0000	9780	536,139.85		
Retirement Program Liability (CRSP)	0000	9780		465,914.85	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	554,894.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,755.00)		
b) in Banks		9120			
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,777.20)	2,500.00	-190.0%
5) TOTAL, REVENUES			(2,777.20)	2,500.00	-190.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,777.20)	2,500.00	-190.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,777.20)	2,500.00	-190.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,543.68	155,766.48	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,543.68	155,766.48	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,543.68	155,766.48	-1.8%
2) Ending Balance, June 30 (E + F1e)			155,766.48	158,266.48	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	155,766.48	158,266.48	1.6%
Measure M approved projects only	0000	9780	155,766.48		
Measure M approved projects only	0000	9780		158,266.48	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,215.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,449.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(560.25)	500.00	-189.2%
5) TOTAL, REVENUES			(560.25)	500.00	-189.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,935.60	11,000.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,935.60	11,000.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,495.85)	(10,500.00)	-16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,495.85)	(10,500.00)	-16.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,837.17	39,341.32	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,837.17	39,341.32	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,837.17	39,341.32	-24.1%
2) Ending Balance, June 30 (E + F1e)			39,341.32	28,841.32	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,341.32	28,841.32	-26.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,717.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,376.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,645.99)	1,000.00	-160.8%
5) TOTAL, REVENUES			(1,645.99)	1,000.00	-160.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,456.52	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,456.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,102.51)	1,000.00	-107.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,102.51)	1,000.00	-107.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,993.54	94,891.03	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,993.54	94,891.03	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,993.54	94,891.03	-12.1%
2) Ending Balance, June 30 (E + F1e)			94,891.03	95,891.03	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	94,891.03	95,891.03	1.1%
Capital Equipment purchases only	0000	9780	94,891.03		
Capital Equipment purchases only	0000	9780		95,891.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	98,210.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,319.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	39,674.67	0.00	-100.0%
3) Other State Revenue		8300-8599	2,974.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	538,208.07	0.00	-100.0%
5) TOTAL, REVENUES			580,856.99	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	503,067.50	511,450.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			503,067.50	511,450.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,789.49	(511,450.00)	-757.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,789.49	(511,450.00)	-757.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,996.22	665,785.71	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,996.22	665,785.71	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,996.22	665,785.71	13.2%
2) Ending Balance, June 30 (E + F1e)			665,785.71	154,335.71	-76.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	665,785.71	154,335.71	-76.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	689,076.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,291.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	272.21	274.78	353.40	268.00	268.00	317.52
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	272.21	274.78	353.40	268.00	268.00	317.52
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.95	.96	.95			
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.95	.96	.95	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.16	275.74	354.35	268.00	268.00	317.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	187.28	187.06	187.28	195.00	195.00	195.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	187.28	187.06	187.28	195.00	195.00	195.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	207.46	207.52	207.46	231.00	231.00	231.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	207.46	207.52	207.46	231.00	231.00	231.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	394.74	394.58	394.74	426.00	426.00	426.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	23,604.00		23,604.00			23,604.00
Work in Progress	1,300.00		1,300.00			1,300.00
Total capital assets not being depreciated	24,904.00	0.00	24,904.00	0.00	0.00	24,904.00
Capital assets being depreciated:						
Land Improvements	1,754,924.00		1,754,924.00			1,754,924.00
Buildings	13,610,837.00		13,610,837.00			13,610,837.00
Equipment	570,665.00	(30,235.00)	540,430.00	33,104.00		573,534.00
Total capital assets being depreciated	15,936,426.00	(30,235.00)	15,906,191.00	33,104.00	0.00	15,939,295.00
Accumulated Depreciation for:						
Land Improvements	(1,001,910.00)		(1,001,910.00)	(74,318.00)		(1,076,228.00)
Buildings	(7,245,837.00)		(7,245,837.00)	(388,288.00)		(7,634,125.00)
Equipment	(354,716.00)	21,638.00	(333,078.00)	(17,772.00)		(350,850.00)
Total accumulated depreciation	(8,602,463.00)	21,638.00	(8,580,825.00)	(480,378.00)	0.00	(9,061,203.00)
Total capital assets being depreciated, net excluding lease and subscription assets	7,333,963.00	(8,597.00)	7,325,366.00	(447,274.00)	0.00	6,878,092.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	7,358,867.00	(8,597.00)	7,350,270.00	(447,274.00)	0.00	6,902,996.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

49 70961 0000000
Form CEA
D8AFPG8RFA(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,470,756.14	301	75,889.00	303	3,394,867.14	305	7,500.00	237,766.82	307	3,157,100.32	309
2000 - Classified Salaries	1,453,571.05	311	0.00	313	1,453,571.05	315	19,979.38	228,698.35	317	1,224,872.70	319
3000 - Employee Benefits	2,169,660.19	321	40,748.70	323	2,128,911.49	325	7,768.60	181,116.92	327	1,947,794.57	329
4000 - Books, Supplies Equip Replace. (6500)	217,153.12	331	34,711.42	333	182,441.70	335	67,034.44	72,923.51	337	109,518.19	339
5000 - Services . . & 7300 - Indirect Costs	1,823,470.24	341	4,968.59	343	1,818,501.65	345	313,222.54	439,543.50	347	1,378,958.15	349
TOTAL					8,978,293.03	365	TOTAL			7,818,243.93	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	2,744,897.49 375
2. Salaries of Instructional Aides Per EC 41011.	2100	263,694.71 380
3. STRS.	3101 & 3102	742,343.30 382
4. PERS.	3201 & 3202	97,089.20 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	72,204.87 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	394,383.69 385
7. Unemployment Insurance.	3501 & 3502	15,329.11 390
8. Workers' Compensation Insurance.	3601 & 3602	44,223.16 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

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11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,374,165.53	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	111,146.50	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	4,263,019.03	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	54.53%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	54.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	7,818,243.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

All district level costs are paid from Fund01 and charged to each charter school through the MOU. Orchard View, Fund 09, pays 21.6% of all district costs using objects 7619/8919. SunRidge Charter, D21 (separate SACS reports) pays 22.2% using object 5800 in D21 and object 8689 in D53.
COVID funded expenses in Rescources 321x were not for classroom salaries or benefits and are deducted in column 4b.
This district is exempt due to small class sizes in all grades at AB & TH.

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Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	4,909,463.00	285,088.00	5,194,551.00		440,000.00	4,754,551.00	457,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	12,610,382.00	(4,282,193.00)	8,328,189.00			8,328,189.00	
Total/Net OPEB Liability	141,131.00	(7,261.00)	133,870.00			133,870.00	
Compensated Absences Payable	104,835.00		104,835.00	4,002.00		108,837.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	17,765,811.00	(4,004,366.00)	13,761,445.00	4,002.00	440,000.00	13,325,447.00	457,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,906,633.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	406,671.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	60,073.95
5. Interfund Transfers Out	All	9300	7600-7629	1,596,182.69
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	111,146.50
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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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)				1,767,403.14
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	70,588.22
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)				10,803,147.73
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				670.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,116.40

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,460,437.59	15,018.58
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)	10,460,437.59	15,018.58
B. Required effort (Line A.2 times 90%)	9,414,393.83	13,516.72
C. Current year expenditures (Line I.E and Line II.B)	10,803,147.73	16,116.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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<p>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.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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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) 631,911.11
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) 8,440,508.93

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) 7.49%

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) 826,201.84
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

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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)	63,820.73
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)	890,022.57
9. Carry-Forward Adjustment (Part IV, Line F)	62,926.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	952,949.23
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,661,103.91
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,260,670.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	400,265.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,681.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	301,365.74
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	15,850.00
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)	0.00
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)	788,258.38
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)	152,673.14
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)	304,301.29
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	189,775.70
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)	10,093,946.57
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.82%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.44%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	890,022.57
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	140,913.58
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.59%) times Part III, Line B19); zero if negative	62,926.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	62,926.67
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	62,926.67

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	24,348.38		27,934.06	52,282.44
2. State Lottery Revenue	8560	155,535.65		77,571.90	233,107.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		179,884.03	0.00	105,505.96	285,389.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,500.00		0.00	7,500.00
2. Classified Salaries	2000-2999	19,979.38		0.00	19,979.38
3. Employee Benefits	3000-3999	7,768.60		0.00	7,768.60
4. Books and Supplies	4000-4999	52,412.68		55,430.47	107,843.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	33,630.98			33,630.98
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		121,291.64	0.00	55,430.47	176,722.11
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	58,592.39	0.00	50,075.49	108,667.88
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	7,309,375.76	969,011.82	8,278,387.58	877,085.84		9,155,473.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	87.28	0.00	87.28	9.25		96.53
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,553,578.34	70,902.70	1,624,481.04	172,111.94		1,796,592.98
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	111,146.50	0.00	111,146.50	11,776.85		122,923.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					39,680.01	39,680.01
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					1,656,256.64	1,656,256.64
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		53,177.02	53,177.02	82,434.71		135,611.73
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	8,974,187.88	1,093,091.54	10,067,279.42	1,143,417.59	1,695,936.65	12,906,633.66

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	5,946,731.03	144,870.62	51,283.73	947,763.44	197,798.26	0.00	19,681.98			1,246.72	0.00	7,309,375.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	87.28	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	87.28
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	964,402.14	91,753.00	0.00	117,785.86	365,930.80	13,706.54	0.00			0.00	0.00	1,553,578.34
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	111,146.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,146.50
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		7,022,366.95	236,623.62	51,283.73	1,065,549.30	563,729.06	13,706.54	19,681.98	0.00	0.00	1,246.72	0.00	8,974,187.88

* Functions 7100-7199 for goals 8100 and 8500

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Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	726,752.67	242,259.15	969,011.82
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4780	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	70,902.70	0.00	70,902.70
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	26,588.51	0.00	26,588.51
--	Cafeteria (Funds 13 and 61)	0.00	26,588.51	0.00	26,588.51
Total Allocated Support Costs		0.00	850,832.39	242,259.15	1,093,091.54

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	301,385.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	15,850.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	826,201.84
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,143,437.58
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	8,974,187.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,093,091.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	10,067,279.42
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	304,301.29
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	420,582.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	724,884.22
D.	Total Direct Charged and Allocated Costs (B3 + C5)	10,792,163.64
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	10.59%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	39,680.01				39,680.01
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				1,656,256.64	1,656,256.64
Total Other Costs	39,680.01	0.00	0.00	1,656,256.64	1,695,936.65

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	850,832.39	0.00	242,259.15
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12					41.00		98.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					4.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					1.50		
-- Cafeteria (Funds 13 & 61)					1.50		
C. Total Allocation Factors	0.00	0.00	0.00	0.00	48.00	0.00	98.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAA
D8AFPG8RFA(2022-23)

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,492,021.07	1,105,682.69		
Fund Reconciliation							478,690.00	333,502.27
08 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							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					160,402.69	490,500.00		
Fund Reconciliation							100,000.00	220,500.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	25,110.00		
Fund Reconciliation							0.00	25,110.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	0.00		
Fund Reconciliation							422.27	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAA
D8AFPG8RFA(2022-23)

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	111,131.07		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAA
D8AFPG8RFA(2022-23)

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAA
D8AFPG8RFA(2022-23)

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	1,732,423.76	1,732,423.76	579,112.27	579,112.27

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Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Twin Hills Union Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
17	0000	(\$5,473.60)
Explanation: GASB31 Fair Market Value requires an adjustment reducing revenue and cash.		
20	0000	(\$9,122.90)
Explanation: GASB31 Fair Market Value requires an adjustment reducing revenue and cash.		
21	0000	(\$2,777.20)
Explanation: GASB31 Fair Market Value requires an adjustment reducing revenue and cash.		
25	9010	(\$560.25)
Explanation: GASB31 Fair Market Value requires an adjustment reducing revenue and cash.		
40	0000	(\$1,645.99)
Explanation: GASB31 Fair Market Value requires an adjustment reducing revenue and cash.		



*Unaudited
Actuals*

2022-23

*Waldorf Inspired
K-8 Charter*

Charter Number: _____

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed Name: Anna-Maria Guzman, Ed.D.

Title: Superintendent

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed Name: Anna-Maria Guzman

Title: Superintendent

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Sarah Lampenfeld

Name

Director, External Fiscal Services

Title

707-524-2635

Telephone

slampenfeld@scoe.org

E-mail Address

For Charter School:

Patty Nosecchi

Name

Business Manager

Title

707-823-0871

Telephone

pnosecchi@twinhillsusd.org

E-mail Address

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

49 70961 4930350
Form 01
D8AC3N2T2F(2022-23)

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,255,834.00	0.00	2,255,834.00	2,681,939.00	0.00	2,681,939.00	18.9%
2) Federal Revenue		8100-8299	0.00	47,115.00	47,115.00	0.00	23,712.00	23,712.00	-49.7%
3) Other State Revenue		8300-8599	640,563.60	532,992.02	1,173,555.62	45,893.00	118,688.00	164,581.00	-86.0%
4) Other Local Revenue		8600-8799	29,329.01	542,420.57	571,749.58	72,028.00	619,416.00	691,444.00	20.9%
5) TOTAL, REVENUES			2,925,726.61	1,122,527.59	4,048,254.20	2,799,860.00	761,816.00	3,561,676.00	-12.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,020,141.69	125,069.67	1,145,211.36	1,163,426.00	117,912.00	1,281,338.00	11.9%
2) Classified Salaries		2000-2999	317,415.56	248,644.44	566,060.00	338,507.00	425,753.00	764,260.00	35.0%
3) Employee Benefits		3000-3999	514,914.73	238,669.66	753,584.39	578,788.00	309,107.00	887,895.00	17.8%
4) Books and Supplies		4000-4999	42,769.59	139,139.44	181,909.03	54,750.00	152,702.00	207,452.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	621,474.54	124,326.05	745,800.59	590,730.00	98,500.00	689,230.00	-7.6%
6) Capital Outlay		6000-6999	2,730.20	0.00	2,730.20	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	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	0.00	0.0%
9) TOTAL, EXPENDITURES			2,519,446.31	875,849.26	3,395,295.57	2,726,201.00	1,103,974.00	3,830,175.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			406,280.30	246,678.33	652,958.63	73,659.00	(342,158.00)	(268,499.00)	-141.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(168,857.13)	168,857.13	0.00	(229,427.00)	229,427.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(168,857.13)	168,857.13	0.00	(229,427.00)	229,427.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,423.17	415,535.46	652,958.63	(155,768.00)	(112,731.00)	(268,499.00)	-141.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	316,474.84	230,661.40	547,136.24	553,898.01	646,196.86	1,200,094.87	119.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			316,474.84	230,661.40	547,136.24	553,898.01	646,196.86	1,200,094.87	119.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,474.84	230,661.40	547,136.24	553,898.01	646,196.86	1,200,094.87	119.3%
2) Ending Balance, June 30 (E + F1e)			553,898.01	646,196.86	1,200,094.87	398,130.01	533,465.86	931,595.87	-22.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	646,196.86	646,196.86	0.00	533,465.86	533,465.86	-17.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	549,898.01	0.00	549,898.01	394,130.01	0.00	394,130.01	-28.3%
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	560,590.00		560,590.00			0.00	
See D53/Fund 01 Assign Bal to meet 17% Reserve	0000	9780	(56,068.80)		(56,068.80)			0.00	
See D53/Fund 01 Assign Bal to meet 17% Reserve	1100	9780	27,376.81		27,376.81			0.00	
RESIG Deductible - 8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	633,750.00		633,750.00	
See D53/Fund 01 Assign Bal to meet 17% Reserve	0000	9780			0.00	(284,996.80)		(284,996.80)	
See D53/Fund 01 Assign Bal to meet 17% Reserve	1100	9780			0.00	27,376.81		27,376.81	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	821,373.78	612,673.63	1,434,047.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,471.00)	0.00	(48,471.00)				
b) in Banks		9120	0.00	0.00	0.00				

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Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	155,691.00	155,691.00
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6266	Educator Effectiveness, FY 2021-22	47,280.29	40,319.29
6300	Lottery: Instructional Materials	9,513.49	9,513.49
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	120,462.00	56,338.00
7435	Learning Recovery Emergency Block Grant	135,287.00	93,641.00
9010	Other Restricted Local	166,358.78	166,358.78
Total, Restricted Balance		646,196.86	533,465.86

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	213.73	213.19	213.73	235.00	235.00	235.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	213.73	213.19	213.73	235.00	235.00	235.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	213.73	213.19	213.73	235.00	235.00	235.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	13,488.00		13,488.00			13,488.00
Buildings	193,932.00		193,932.00			193,932.00
Equipment	21,781.00		21,781.00	21,484.00		43,265.00
Total capital assets being depreciated	229,201.00	0.00	229,201.00	21,484.00	0.00	250,685.00
Accumulated Depreciation for:						
Land Improvements	(3,315.00)		(3,315.00)	(674.00)		(3,989.00)
Buildings	(56,156.00)		(56,156.00)	(9,468.00)		(65,624.00)
Equipment	(17,808.00)		(17,808.00)	(2,147.00)		(19,955.00)
Total accumulated depreciation	(77,279.00)	0.00	(77,279.00)	(12,289.00)	0.00	(89,568.00)
Total capital assets being depreciated, net excluding lease and subscription assets	151,922.00	0.00	151,922.00	9,195.00	0.00	161,117.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	151,922.00	0.00	151,922.00	9,195.00	0.00	161,117.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals: Form Debt – please see D53: THUSD

D21: SunRidge Charter School does not have separate debt from the District:

**GO Bond, Pension Liability, OPEB Liability, and Compensated Absences
on Form Debt in District 53 are all-inclusive.**

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Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,395,295.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,115.00
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	84,523.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,730.20
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	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
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

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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)				87,253.95
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				3,260,926.62
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				213.19
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,295.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,924,923.12	14,860.15
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)	2,924,923.12	14,860.15
B. Required effort (Line A.2 times 90%)	2,632,430.81	13,374.14
C. Current year expenditures (Line I.E and Line II.B)	3,260,926.62	15,295.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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<p>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.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

SS

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) 0.00
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. 140,410.00
 - 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.

Amounts paid through MOU with sponsoring district include: Business Manager FTE .22, District Office Accounts Payable FTE .22, Admin Assistant/Student Services FTE .22, Technology Coord FTE .22, Payroll/Personnel Tech FTE .22, Cost for Superintendent on Page 2-B.7, FTE .22.

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) 2,464,855.75

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) 5.70%

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) 197,959.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

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)	14,160.36
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)	212,119.36
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	212,119.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,270,271.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	322,413.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	81,447.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	84,523.75
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)	55,306.87
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	0.00
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)	234,266.98
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)	0.00
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	3,048,230.18
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.96%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.96%

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.

A. Indirect costs incurred in the current year (Part III, Line A8) 212,119.36

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	23,611.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.32%) 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 (9.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable

LEA request for Option 1, Option 2, or Option 3 1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 0.00

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Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

49 70961 4930350
Form L
D8AC3N2T2F(2022-23)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	12,829.60		1,523.93	14,353.53
2. State Lottery Revenue	8560	49,221.60		24,501.02	73,722.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		62,051.20	0.00	26,024.95	88,076.15
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	21,082.31		16,511.46	37,593.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,592.08			13,592.08
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		34,674.39	0.00	16,511.46	51,185.85
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	27,376.81	0.00	9,513.49	36,890.30
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report

49 70961 4930350
Form PCR
D8AC3N2T2F(2022-23)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	2,395,861.17	202,392.14	2,598,253.31	220,355.11		2,818,608.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	260,164.13	14,456.58	274,620.71	23,290.29		297,911.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	14,456.58	14,456.58	1,226.05		15,682.63
8500	Child Care and Development Services	84,523.75	14,456.58	98,980.33	8,394.42		107,374.75
Other Costs							
---	Food Services					139,552.94	139,552.94
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					16,165.83	16,165.83
---	Other Outgo					0.00	0.00
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	Total General Fund and Charter Schools Funds Expenditures	2,740,549.05	245,761.88	2,986,310.93	253,265.87	155,718.77	3,395,295.57

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Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,086,521.42	0.00	614.50	305,785.01	274.78	0.00	0.00			2,665.46	0.00	2,395,861.17
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	188,282.13	0.00	0.00	16,014.00	55,868.00	0.00	0.00			0.00	0.00	260,164.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		84,523.75	0.00	0.00	0.00	84,523.75
Total Direct Charged Costs		2,274,803.55	0.00	614.50	321,799.01	56,142.78	0.00	0.00	84,523.75	0.00	2,665.46	0.00	2,740,549.05

* Functions 7100-7199 for goals 8100 and 8500

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Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	202,392.14	0.00	202,392.14
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	14,456.58	0.00	14,456.58
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	14,456.58	0.00	14,456.58
8500	Child Care and Development Svcs.	0.00	14,456.58	0.00	14,456.58
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		0.00	245,761.88	0.00	245,761.88

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

49 70961 4930350
Form PCR
D8AC3N2T2F(2022-23)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	55,306.87
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	197,959.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	253,265.87
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,740,549.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	245,761.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,986,310.93
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,986,310.93
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.48%

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	139,552.94				139,552.94
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			16,165.83		16,165.83
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	139,552.94	0.00	16,165.83	0.00	155,718.77

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

49 70961 4930350
Form PCRAF
D8AC3N2T2F(2022-23)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	245,761.88	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12					14.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					1.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					1.00		
8500 Child Care and Development Services					1.00		
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	17.00	0.00	0.00

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Sunridge Charter

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

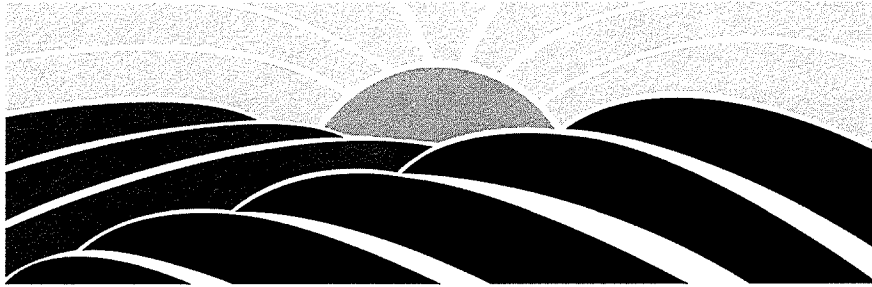
F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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APPLE BLOSSOM • ORCHARD VIEW • SUNRIDGE • TWIN HILLS



Twin Hills School District
SEBASTOPOL, CALIFORNIA

Unaudited Actuals
2022-23
Budget Updates

TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

Year End Close 2022-23 - Page 1 of 2		REVENUE		EXPENDITURES		NET CHANGE TO	ADDITIONAL INFORMATION
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	FUND BALANCE INCREASE (DECREASE)	
		Increases FB	Decreases FB	Decreases FB	Increases FB		
District 53, Fund 01							
BR 72	Rev/Exp: State / Salaries+ Benefits + Services	20,262		20,262		0	Update Res6536+6547: Special Ed Dispute and Learning Recovery revenue and expense adjustments for year end.
BR 76	Rev/Exp: Local/ Salaries + Benefits + Instructional Materials	10,944		10,944		0	Update Res9050+Res9053: Record donations/ grants received with corresponding expenses.
BR 78	Rev/Exp: State / FB / Salaries + Benefits + Services + Supplies		93,035		29,098	(63,937)	Update Res0000+Res1400: LCFF revenue updated based on actual EPA revenue (R1400) and BAS estimate. All unrestricted revenue and expenses updated for year end close.
BR 83	Rev/Exp: Other State / Supplies + Services	29,581		29,581		0	Update Res1100+Res 6300: Lottery revenue for 22-23 including accounts receivable and expenses to match.
BR 84	Rev/Exp: Federal / Salaries + Benefits + Supplies + Services		18,860		18,860	0	Update Res3310: Reduced revenue based on information from SELPA, reduce expenses to match.
BR 85	Rev: Other State / FB	114,806				114,806	Update Res6762+Res7435: Previously cut revenue based on May Revise by 50% R6762 and 32% R7435. State Adopted budget reverses this and reduces R6762 by 6% and R7435 by 15%.
BR 86	Rev/Exp: Other State / Salaries + Benefits + Services		3,877		3,877	0	Update Res6053: UPK fine tune current year vs. prior year revenue with expenses adjusted for year end close.
BR 91	Rev/Exp: Local/TF / Salaries + Benefits + Supplies + Services + MOU	239,006	20,889	106,060	21,500	133,557	Update Res0000: Revenue includes MOU transfer in increases. Expenses fine tuned for year end. BAS transfer out increased.
BR 92	Rev/Exp: State + Local/ TF / Salaries + Benefits + Supplies + Services	25,622		25,622		0	Update Res6500: Special Ed revenue includes SCOE student property tax, consortium student LCFF, transfer in updates. Expenses fine tuned for year end.
BR 93	Exp/FB: Supplies				85,000	85,000	Update Res7032: Kitchen Infrastructure expenses adjusted for year end.
	Totals	440,221	136,661	192,469	158,335	269,426	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 74	Rev/Exp: State / FB / Salaries + Benefits + Services + Supplies	7	0		8,248	8,255	Update Res0000+Res1400: LCFF revenue updated based on actual EPA revenue (R1400). All unrestricted revenue and expenses updated for year end close.
BR 75	Rev/Exp: Local/ Salaries + Benefits + Instructional Materials	10,959		10,959		0	Update Res9010+Res9053: Record donations/ grants received with corresponding expenses.
BR 77	Rev/Exp: Other State / Salaries + Benefits + Supplies + Services	18,145		18,145		0	Update Res1100+Res 6300: Lottery revenue for 22-23 including accounts receivable and expenses to match.
BR 85	Rev: Other State / FB	76,740				76,740	Update Res6762+Res7435: Previously cut revenue based on May Revise by 50% R6762 and 32% R7435. State Adopted budget reverses this and reduces R6762 by 6% and R7435 by 15%.
BR 90	Rev/Exp: Local/TF / Salaries + MOU	29,050		65,280	14,000	(22,230)	Update Res0000: Interest increase and SDC transfer decrease for revenue. Increase MOU costs, reduced salaries to fine tune for expenses.
	Totals	134,901	0	94,384	22,248	62,765	Net Increase/(Decrease) to Fund Balance
District 53, Fund 08: Student Body: All Schools							
BR 87	Rev/Exp: Local/Supplies + Services	160,159		152,676		7,483	Set up Student Body account totals for all schools based on actual revenue and actual expenses.
	Totals	160,159	0	152,676	0	7,483	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
BR 73	Rev/Exp: State / FB / Salaries + Benefits + Services + Supplies	757			44,034	44,791	Update Res0000+Res1400: LCFF revenue updated based on actual EPA revenue (R1400). All unrestricted revenue and expenses updated for year end close.
BR 82	Rev/Exp: Other State / Salaries + Benefits + Supplies + Services	20,185		20,185		0	Update Res1100 + Res 6300: Lottery revenue for 22-23 including accounts receivable and expenses to match.
BR 85	Rev: Other State / FB	79,041				79,041	Update Res6762+Res7435: Previously cut revenue based on May Revise by 50% R6762 and 32% R7435. State Adopted budget reverses this and reduces R6762 by 6% and R7435 by 15%.
BR 86	Rev/Exp: Other State / Salaries + Benefits + Services		1,005		1,005	0	Update Res6053: UPK fine tune current year vs. prior year revenue with expenses adjusted for year end close.
BR 88	Rev/Exp: Local/TF / Salaries + Services + MOU	102,930		110,930	8,000	0	Update Res0000: Interest and BAS transfer increase for revenue. Increase MOU costs, reduced salaries from workers comp, fine tune services for expenses.
BR 89	Exp/FB: Salaries + Benefits + Supplies + Services				6,000	6,000	Update Res6266+Res6762: R6266 Educator Effect expenses updated for close. R6762 Art Music IMBG expenses reduced resulting in increase to fund balance.
	Totals	202,913	1,005	131,115	59,039	129,832	Net Increase/(Decrease) to Fund Balance

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TWIN HILLS UNION SCHOOL DISTRICT

BUDGET TRANSFERS

Year End Close 2022-23 - Page 2 of 2		REVENUE		EXPENDITURES		FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	ADDITIONAL INFORMATION
District 53, Fund 12: Child Development							
BR 81	Rev/ Exp: Local/ Due to District+ Supplies+ Salaries+ Benefits		24,240		22,515	(1,725)	Update all revenue and expenses to tighten for year end.
BR 94	Exp/FB: MOU Due to District			10,110		(10,110)	Update amount due to district for shared costs.
	Totals	0	0	10,110	0	(10,110)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
BR 79	Rev/Exp: Federal + State + Local + Contribution / Salaries + Supplies + Services	21,395	6,400	14,995		0	Update meal program reimbursement revenue, both fed and state. Decrease contribution. Adjust expense budget for year end.
	Totals	21,395	6,400	14,995	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
BR 80	Rev/ Exp: Local/Services	2,160		2,160		0	Update interest revenue and expenses to tighten for year end close.
	Totals	2,160	0	2,160	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
BR 80	Rev/ FB: Local	2,265				2,265	Update interest revenue, increases fund balance.
	Totals	2,265	0	0	0	2,265	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
BR 80	Rev/ FB: Local	4,630				4,630	Update interest revenue, increases fund balance.
	Totals	4,630	0	0	0	4,630	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
BR 80	Rev/ FB: Local	1,170				1,170	Update interest revenue, increases fund balance.
	Totals	1,170	0	0	0	1,170	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
BR 80	Rev/ Exp: Local/Debt	316		936		(620)	Update interest revenue and expenses to tighten for year end close.
	Totals	316	0	936	0	(620)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
BR 80	Rev/ FB: Local	670				670	Update interest revenue, increases fund balance.
	Totals	670	0	0	0	670	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 28	Rev/Exp: State / FB / Salaries + Benefits		31,842		53,644	21,802	Update Res0000+Res1400: LCFF revenue updated based on actual EPA revenue (R1400). All unrestricted revenue and expenses updated for year end close.
BR 29	Rev: Other State / FB	86,027				86,027	Update Res6762+Res7435: Previously cut revenue based on May Revise by 50% R6762 and 32% R7435. State Adopted budget reverses this and reduces R6762 by 6% and R7435 by 15%.
BR 30	Rev/Exp: Other State / Salaries + Benefits + Supplies + Services	18,975		18,975		0	Update Res1100+Res 6300: Lottery revenue for 22-23 including accounts receivable and expenses to match.
BR 31	Rev/Exp: Local / FB / Salaries + Benefits + Supplies + Contribution	15,130			70	15,200	Update Res9010+Res9013: R9010 is rotary grant revenue and expense to match. R9013 Meal program revenue increase based on actual government reimbursements. Expenses fine tuned for year end. Contribution from unrestricted decreased due to higher reimbursement resulting in increase to fund balance.
BR 32	Rev: Other State / FB / Services		5,852		5,852	0	Update Res6053: Decrease expenses and revenue for R6053 UPK as funds not spent.
BR 33	Rev/Exp: Local / FB / Salaries + Supplies	38,000			7,000	45,000	Update Res9042: Aftercare program revenue increased, expenses reduced, fund balance increased.
BR 34	Rev/Exp: Contribution / Salaries + Benefits + Services	53,128	25,835	1,458		25,835	Update Res6500: Special Ed increased AB602 (SELPA revenue) transfer in, decrease to classified salaries and benefits plus increase to service costs results in decreased contribution from unrestricted.
BR 35	Exp/FB: Salaries + Benefits + Services			6,800		(6,800)	Update Res6266+Res6762: R6266 Educator Effect and R6762 Art Music IMBG expenses increased resulting in a decrease to the fund balance.
BR 36	Rev/Exp: State+Local / Salaries + Benefits + Supplies + Services	37,083			6,895	43,978	Update Res0000: Prior year LCFF revenue and interest updated. Expenses as needed for year end.
	Totals	248,343	63,529	27,233	73,461	231,042	Net Increase/(Decrease) to Fund Balance

For the September 14, 2023 board meeting

66

RESOLUTION # 2023-569

BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1 (ZERO ON LINE 10))

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2022-23 and 2023-24 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

The foregoing RESOLUTION was passed and adopted at a meeting of the Board of Trustees of the TWIN HILLS UNION SCHOOL DISTRICT on the 14th day of September, 2023, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____	Melissa Bechtel	_____
	Terry Beck	_____
NOES: _____	Jeff Harding	_____
	John Moise	_____
ABSENT/	Michael Ost	_____
ABSTAIN: _____		

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 14th day of September, 2023

Clerk/President, Board of Trustees

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	5,897,598.03		5,897,598.03			6,264,849.42
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	892.60		892.60			881.63
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	273.16		273.16	268.00		268.00
2. Total Charter Schools ADA (Form A, Line C9)	394.74	213.73	608.47	426.00	235.00	661.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			881.63			929.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	16,765.94		16,765.94	0.00		0.00
2. Timber Yield Tax (Object 8022)	1,290.90		1,290.90	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,397,504.41		3,397,504.41	4,450,000.00		4,450,000.00
5. Unsecured Roll Taxes (Object 8042)	103,717.73		103,717.73	0.00		0.00
6. Prior Years' Taxes (Object 8043)	2,293.83		2,293.83	0.00		0.00
7. Supplemental Taxes (Object 8044)	235,493.37		235,493.37	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	783,511.00		783,511.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,540,577.18	0.00	4,540,577.18	4,450,000.00	0.00	4,450,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,540,577.18	0.00	4,540,577.18	4,450,000.00	0.00	4,450,000.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			112,745.29			132,930.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	300,000.00		300,000.00	300,000.00		300,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	300,000.00	0.00	412,745.29	300,000.00	0.00	432,930.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,315,941.00	1,246,857.00	6,562,798.00	6,303,671.00	1,613,234.00	7,916,905.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	719.00	60.00	779.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,316,660.00	1,246,917.00	6,563,577.00	6,303,671.00	1,613,234.00	7,916,905.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,219,570.02	4,048,254.20	16,267,824.22	11,605,976.00	3,561,676.00	15,167,652.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(93,103.07)	(31,291.29)	(124,394.36)	62,500.00	12,000.00	74,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			5,897,598.03			6,264,849.42
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9877			1.0537
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,264,849.42			6,894,368.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,540,577.18			4,450,000.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			105,795.60			111,480.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,137,017.53			2,877,298.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,137,017.53			2,877,298.30
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(124,394.36)			36,167.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,416,182.82			4,486,167.64
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,261,411.89			2,841,130.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,416,182.82			
b. State Subventions (Line D8)			2,261,411.89			
c. Less: Excluded Appropriations (Line C23)			412,745.29			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			6,264,849.42			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2022-23 Actual			2023-24 Budget		

California Dept of Education
SACS Financial Reporting Software - SACS V6.1
File: GANN_District, Version 3

RESOLUTION #2023-570

**BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION REGARDING TEXTBOOK OR
INSTRUCTIONAL MATERIAL SUFFICIENCY 2023-24**

Whereas, the governing board of Twin Hills Union School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 14, 2023, at or near 5:00 p.m. o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English Learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics
- Science
- History-social science
- English/language arts, including the English language development component of an adopted program

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the 2023-24 school year, the Twin Hills Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing **RESOLUTION** was passed and adopted at a meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 14th day of September, 2023, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____

NOES: _____

ABSENT/
ABSTAIN: _____

Melissa Bechtel	_____
Terry Beck	_____
Jeff Harding	_____
John Moise	_____
Michael Ost	_____

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Twin Hills Union School District.

Dated this 14th day of September, 2023

Clerk/President, Board of Trustees

**RESOLUTION #2023-571
BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT**

RESOLUTION TO CHANGE SIGNERS ON CURRENT REVOLVING CASH ACCOUNTS

RESOLUTION TO CHANGE SIGNERS ON CURRENT REVOLVING CASH ACCOUNTS WITH
BANK OF THE WEST:
APPLE BLOSSOM STUDENT BODY
SUNRIDGE STUDENT BODY

WHEREAS, the Board of Trustees of Twin Hills Union School District has established revolving cash accounts for the purpose of maintaining accounting records of cash receipts and cash expenditures; and,

WHEREAS, the Board of Trustees of Twin Hills Union School District desires to change signers on the current revolving cash accounts for the Twin Hills USD for the purpose of depositing cash and checks and writing checks to transfer funds or pay other expenditures; and,

WHEREAS, the Twin Hills Union School District designated employees will make deposits and subsequently pay related expenditures;

WHEREAS, the Board of Trustees has received a recommendation from the District Superintendent or other appropriate District administrators to remove the following signers from the current revolving cash account: Alan Vann Gardner, Karen Ertel (Fuko);

WHEREAS, the Board of Trustees has received a recommendation from the District Superintendent or other appropriate District administrators to add the following signers to the current revolving cash account: Erin Elliott, Karina Haedo;

WHEREAS, the Board of Trustees has discussed the recommendation made by the administration and concurs in said recommendation;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the currently established bank accounts at Bank of the West will change the list of signers, and that listed cash accounts will require two (2) signatures for the purpose of withdrawal, one of these signatures must be of the Superintendent, Site Administrator or Business Manager.

The foregoing **RESOLUTION** was duly passed and adopted at a regular meeting of the Board of Trustees of the **TWIN HILLS UNION SCHOOL DISTRICT** on the 14th day of September, 2023, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____ NOES: _____ ABSENT/ ABSTAIN: _____	<u>Board Members</u> Melissa Bechtel Terry Beck Jeff Harding John Moise Michael Ost	<u>Vote</u> _____ _____ _____ _____ _____
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Dated this 14th day of September, 2023

Clerk/President of the Governing Board