

**Twin Hills Union School District
Board of Trustees Regular Meeting
September 12, 2024
Agenda**

September 12, 2024

Location: Apple Blossom Elementary Room #13

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 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 |
| 3. Approval of Minutes of the Regular Meeting of August 8, 2024 | Action 4:33 |
| 4. Open Session | 4:35 |

PUBLIC COMMENT

The Board values constructive community comments and welcomes your participation in the democratic process. The President may choose to limit comments on any topic if substantial numbers of people wish to address the Board. Public comments deemed by the Board President to be unrelated to district business or are offensive or hateful will not be permitted.

NON-AGENDA ITEMS: Anyone wishing to address the Board on any topic not listed on the agenda should make a request to the Board President at this time. The President will recognize those who desire to speak, allocating each speaker a maximum of 3 minutes. Please be advised that the Board may not discuss a topic not on the agenda although they may ask brief clarifying questions. Members of the public may also submit written or video-recorded comments to the Superintendent no later than 5:00 p.m. the day before the board meeting and have those comments communicated at this time.

**Twin Hills Union School District
Board of Trustees Regular Meeting
September 12, 2024
Agenda**

AGENDA ITEMS: If you wish to address the Board on a topic listed on the agenda, the Board President will offer an opportunity for public comment following the Board discussion on the topic.

- | | | |
|--|----------------|------|
| 5. Consent | Action | 4:40 |
| The following items are presented for overall approval: | | |
| A. Donation Report | | |
| B. Payroll and Expenditures | | |
| C. Purchase Order Report | | |
| D. Employment: See attached exhibit for details | | |
| 6. Hire Kirsten DeBoer on a Provisional Intern Permit (PIP),
to serve as the 1st Grade Teacher at SunRidge School for the
2024-25 school year. | Action | 4:45 |
| 7. Hire Jude Affronti on a Variable Term Waiver for SDAIE
(Specifically Designated Academic Instruction in English) to
Fulfill his EL authorization, in addition to his preliminary CTE
Credential in Hospitality, Recreation and Tourism, to serve as the
Culinary Arts Teacher at Twin Hills Charter Middle School for the
2024-25 school year. | Action | 4:50 |
| 8. Administrative Reports | | 4:55 |
| A. Twin Hills School District, Anna-Maria Guzman, Ed.D., Superintendent | | |
| B. Erin Elliott, Principal, Apple Blossom School | | |
| C. Shawna Whitestone, Principal, Twin Hills CMS | | |
| D. Monthly Financial Report, Patty Nosecchi, Business Manager | | |
| 9. Board Reports | | 5:05 |
| 10. Request Approval of 2023-24 Unaudited Actuals
With Final Budget Updates | Action | 5:15 |
| 11. Request Approval of Resolution 2024-586:
2023-24 GANN Limit Calculation and 2024-25 Projection | Action | 5:20 |
| 12. Public Hearing on 2024-25 Textbook Sufficiency | Public Hearing | 5:25 |
| 13. Request Approval of Resolution #2024-587:
2024-25 Textbook Sufficiency | Action | 5:30 |
| 14. Closed Session | | 5:35 |
| A. Public Comment: At this time members of the public may express
opinions or make statements regarding items in the Closed Session. | | |

**Twin Hills Union School District
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Action may not be taken on statements or testimony made regarding any item not on the Agenda. In the interest of time, there will be a limit of two minutes placed on each individual making a statement. Comments for closed session are limited to ten minutes per item.

B. a. Public Employee Performance Evaluation: Superintendent
[Gov. Code § 54957]

C. Return to Open Session and report on any action in Closed Session.

15. 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 12, 2024 04:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://twinhillsusd-org.zoom.us/j/89609727848>

Meeting ID: 896 0972 7848

One tap mobile

+16468769923,,89609727848# US (New York)

+16469313860,,89609727848# US

Dial by your location • +1 646 876 9923 US (New York) • +1 646 931 3860 US • +1 301 715 8592 US (Washington DC) • +1 305 224 1968 US • +1 309 205 3325 US • +1 312 626 6799 US (Chicago) • +1 386 347 5053 US • +1 408 638 0968 US (San Jose) • +1 507 473 4847 US • +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

Meeting ID: 896 0972 7848

Find your local number: <https://twinhillsusd-org.zoom.us/j/kcSIL7Oezd>

**TWIN HILLS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
August 8, 2024
MINUTES**

1. The Board Meeting was called to order at 4:30 pm by President Ost.
 - A. Flag salute
 - B. Roll Call: Trustee Houghton absent (On Zoom, not participating as board member)
2. Motion to approve agenda with removal of Item #11 Bus fees by Trustee Harding and Second by Trustee Moise. Approved 4-0.
3. Motion to approve the minutes of the Regular meetings of June 26 and June 27, 2024, and Special meeting of July 30, 2024, by Trustee Moise and Second by Trustee Beck. Approved 4-0.
4. Open Session.
5. Motion to approve consent items A, B, C by Trustee Harding and Second by Trustee Beck. Approved 4-0.
Motion to approve consent item D by Trustee Harding and Second by Trustee Moise. Approved 4-0.
Motion to approve consent item E by Trustee Moise and Second by Trustee Beck. Approved 4-0.
6. Motion to approve 2024-25 Contracts by Trustee Moise and Second by Trustee Harding. Approved 4-0.
7. Administrative reports including 45-day budget update
8. Board of Trustees reports
9. Motion to create the following Board Subcommittees or Observer/Liaison by Trustee Harding and Second by Trustee Moise. Approved 4-0.
 - A. Charter Renewal Subcommittee: Trustee Houghton and Trustee Moise
 - B. Orchard View Ad Hoc Subcommittee: Trustee Beck and Trustee Houghton
 - C. Personnel Practices Observer/Liaison: Trustee Harding
 - D. Negotiations Observer/Liaison: Trustee BeckConfirm other two subcommittees: Budget Ad Hoc Subcommittee: Trustee Moise and Trustee Harding and Consolidation Subcommittee: President Ost and Trustee Harding
10. Motion to approve Board Policy 6158 Independent Study by Trustee Moise and Second by Trustee Beck. Approved 4-0.
11. Moved to September board meeting.
12. Motion to approve Resolution #2024-584: EPA Spending Determination 2023-24 Final by Trustee Harding and Second by Trustee Moise. Approved 4-0.
13. Motion to approve Resolution #2024-585: EPA Spending Determination 2024-25 Adopted Budget by Trustee Harding and Second by Trustee Moise. Approved 4-0.
14. Motion to approve Consolidated Application 2024-25 parts 1 and 2 by Trustee Beck and Second by Trustee Moise. Approved 4-0.
15. Closed Session. Returned to Open Session with nothing to report
16. Adjournment at 7:34pm.

Respectfully submitted,

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

Approved:

John Moise, Board Clerk

Michael Ost, Board President

TWIN HILLS UNION SCHOOL DISTRICT

Consent Calendar: Acceptance of Donations

AUGUST 1 THROUGH AUGUST 31, 2024

Date Received	Donor	Amount	Purpose
District 53, Fund 01: Apple Blossom Elementary School /General District			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 03: Twin Hills Charter Middle School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 09: Orchard View Charter School			
<u>Total</u>		<u>\$0.00</u>	
District 53, Fund 12: Apple Blossom After School Program			
08/12/24	Customer in WalMart	\$890.06	Kathy Sill had a customer behind her in line at WalMart pay for all her games and supplies-random act of kindness.
<u>Total</u>		<u>\$890.06</u>	
District 21, Fund 09: SunRidge Charter School			
<u>Total</u>		<u>\$0.00</u>	

Thank you to all our donors, your support is greatly appreciated.

Note: Generally, donations are recorded here when funds are deposited to SCOE account.

Donations marked * have not yet been deposited to SCOE.

{Date Received may actually be date deposited to bank or SCOE}

For the September 12, 2024 board meeting.

Checks Dated 08/01/2024 through 08/31/2024

Board Meeting Date September 12, 2024

Check Number	Check Date	Pay to the Order of	Check Amount
2043990	08/02/2024	McDowell, Jessica	690.06
2043991	08/02/2024	Alhambra	9.99
2043992	08/02/2024	San Joaquin Cty Office of Educ	800.00
2043993	08/02/2024	T-Mobile	88.29
2043994	08/02/2024	Imagine Learning LLC	12,080.00
2043995	08/02/2024	Pacific Gas & Electric	146.42
2045377	08/09/2024	Amplify Education, Inc.	3,000.00
2045378	08/09/2024	CharacterStrong	699.00
2045379	08/09/2024	Kyocera Document Solutions Northern CA , Inc.	260.42
2045380	08/09/2024	Ives Pool	1,197.00
2045381	08/09/2024	School & College Legal Services of Calif.	10,000.00
2045382	08/09/2024	NoRedInk Corp.	3,582.00
2045383	08/09/2024	Mobile Modular Mgmt Corp.	1,929.00
2045384	08/09/2024	Frog Power Equipment LLC	261.06
2045385	08/09/2024	Sill, Kathy	24.94
2045386	08/09/2024	Sonoma State University	60,600.00
2045387	08/09/2024	Sylvan Learning Center	210.00
2045388	08/09/2024	TCI	1,156.00
2046603	08/16/2024	ACSA	2,050.32
2046604	08/16/2024	Amplify Education, Inc.	750.00
2046605	08/16/2024	Amsterdam Printing & Litho	86.46
2046606	08/16/2024	ATT	347.93
2046607	08/16/2024	ATT	29.45
2046608	08/16/2024	ATT	118.05
2046609	08/16/2024	ATT	172.84
2046610	08/16/2024	ATT	30.04
2046611	08/16/2024	ATT	30.04
2046612	08/16/2024	Revolution Foods PBC	3,788.95
2046613	08/16/2024	Recology Sonoma Marin	1,032.39
2046614	08/16/2024	Recology Sonoma Marin	518.57
2046615	08/16/2024	Alpha Analytical Laboratories	229.00
2046616	08/16/2024	Alhambra	56.44
2046617	08/16/2024	DuVall, Maura	488.23
2046618	08/16/2024	Elliott, Erin	162.89
2046619	08/16/2024	Aarrestad-Gjervik Consulting	1,000.00
2046620	08/16/2024	Flyers Energy LLC	255.11
2046621	08/16/2024	Guzman, Anna	578.30
2046622	08/16/2024	Leadership Associates, LLC	5,508.04
2046623	08/16/2024	Magnolia Project	5,500.00
2046624	08/16/2024	ODP Business Solutions, LLC	1,534.21
2046625	08/16/2024	IXL Learning	6,300.00
2046626	08/16/2024	Pace Supply Corp.	346.37
2046627	08/16/2024	Terminix Processing Center	77.00
2046628	08/16/2024	Sill, Kathy	55.62
2046629	08/16/2024	Twin Hills Usd Afterschool Pgm	5,281.83
2046630	08/16/2024	Walsh, Colleen	26.24
2047860	08/23/2024	Affronti, Jude	30.00
2047861	08/23/2024	Apple Inc.	8,840.58
2047862	08/23/2024	BMO Bank N.A.	7,622.81

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.

 ERP for California

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Checks Dated 08/01/2024 through 08/31/2024

Board Meeting Date September 12, 2024

Check Number	Check Date	Pay to the Order of	Check Amount
2047863	08/23/2024	Behler, Calli	119.97
2047864	08/23/2024	Castleberry, Diana	94.37
2047865	08/23/2024	Center for the Collab Classrm	1,794.38
2047866	08/23/2024	Kyocera Document Solutions Northern CA , Inc.	435.52
2047867	08/23/2024	Kyocera Document Solutions Northern CA , Inc.	631.48
2047868	08/23/2024	EverBank, N.A.	332.01
2047869	08/23/2024	School & College Legal Services of Calif.	75.00
2047870	08/23/2024	Savvas Learning Company LLC	11,857.25
2047871	08/23/2024	ESGI, LLC	984.00
2047872	08/23/2024	Renaissance Learning, Inc.	11,444.50
2047873	08/23/2024	School Specialty, LLC	1,976.69
2047874	08/23/2024	Weeks Drilling & Pump Co.	1,126.64
2047875	08/23/2024	West County Transport. Agency	1,769.29
2047876	08/23/2024	Zoo-phonics, Inc.	473.95
2048634	08/28/2024	Survival CPR & First Aid, LLC	889.17
2048635	08/28/2024	Apple Inc.	1,918.92
2048636	08/28/2024	County Of Sonoma	1,025.00
2048637	08/28/2024	County Of Sonoma	1,025.00
2048638	08/28/2024	Kyocera Document Solutions Northern CA	220.48
2048639	08/28/2024	Michelle Ramirez CPR Training	765.00
2048640	08/28/2024	Alhambra	3.99
2048641	08/28/2024	Alhambra	3.99
2048642	08/28/2024	Mountain Fresh Spring Water	52.50
2048643	08/28/2024	ODP Business Solutions, LLC	836.84
2048644	08/28/2024	Scholastic Inc.	2,837.57
2048645	08/28/2024	Howard Ind., Inc.	6,580.22
Total Number of Checks			75
			198,855.62

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	43	127,171.80
03	Charter School: Twin Hills	21	28,483.87
09	Charter School Fund: Orchrd Vw	11	26,753.42
12	Child Development Fund	11	10,219.65
13	Cafeteria Fund	4	6,226.88
Total Number of Checks		75	198,855.62
Less Unpaid Tax Liability			.00
Net (Check Amount)			198,855.62

Total Expenditures August 2024

Total Vendor Warrants, August 31, 2024	\$	198,855.62
Payroll: August 10, 2024 Supplemental		34,412.41
Payroll: August 31, 2024 Regular		563,923.19
Total PR & Expenditures	\$	797,191.22

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

Checks Dated 08/01/2024 through 08/31/2024

Board Meeting Date September 12, 2024

Check Number	Check Date	Pay to the Order of	Check Amount
2043694	08/02/2024	Ferrera, David	35.00
2043695	08/02/2024	Terminix Processing Center	131.00
2043696	08/02/2024	Thomasson, Theresa	77.81
2043697	08/02/2024	Wells Fargo Vendor Fin Serv	393.30
2045243	08/09/2024	Copperfield's Books	271.92
2046491	08/16/2024	ATT	259.24
2046492	08/16/2024	Recology Sonoma Marin	682.61
2046493	08/16/2024	Pace Supply Corporation	270.92
2046494	08/16/2024	Rental Place LLC, The	348.41
2046495	08/16/2024	Sebastopol City of	2,984.96
2046496	08/16/2024	Sebastopol City of	1,101.87
2047742	08/23/2024	Allison, Esther	141.02
2047743	08/23/2024	BMO Bank N.A.	5,036.66
2047744	08/23/2024	Dharma Trading Company	317.07
2047745	08/23/2024	ODP Business Solutions, LLC	418.41
2047746	08/23/2024	Renaissance Learning Inc.	3,052.10
2047747	08/23/2024	Prosser, Sasha	392.01
2047748	08/23/2024	Thomasson, Theresa	393.75
2047749	08/23/2024	Kyocera Document Solutions	204.30
2048382	08/28/2024	Survival CPR & First Aid, LLC	391.95
2048383	08/28/2024	ESP & Alarms, Inc dba Edison Security Protection	103.29
2048384	08/28/2024	Dellinger, Jackie	30.00
2048385	08/28/2024	Major Alarm, Inc.	420.00
2048386	08/28/2024	Hoch, Kimberly	35.00
2048387	08/28/2024	Montessori Services	163.71
2048388	08/28/2024	Howard Ind., Inc.	2,433.78
2048389	08/28/2024	Thomasson, Theresa	337.71
2048390	08/28/2024	Tombe Realty, Inc.	19,672.77
Total Number of Checks			28
			40,100.57

Fund Recap

Fund	Description	Check Count	Expensed Amount
09	General Fund (charter Schools)	28	40,100.57
	Total Number of Checks	28	40,100.57
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		40,100.57

Total Expenditures August 2024

Total Vendor Warrants, August 31, 2024	\$	40,100.57
Payroll: August 10, 2024 Supplemental		3,000.01
Payroll: August 31, 2024 Regular		145,686.48
Total PR & Expenditures	\$	188,787.06

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.

Description

(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00001	Active Internet Tec	PO #7850 - WEBSITE SERVICE PROVIDER	7DSW	09	Unrestricted/no	6,415.00
P25-00002	Frontline Technolog	PO #7775 - AESOP SUB SRVC	9DSO	01	Unrestricted/no	2,022.24
P25-00003	Kyocera Document So	PO #7942 - OV COPIERS LEASE	3OVS	09	State Lottery	5,226.24
P25-00004	Kyocera Document So	PO #7943 - TH B1777 COPIER LEASE	2THS	03	State Lottery	3,125.04
P25-00005	Kyocera Document So	PO #7944 - AB/TH KYOCERA COPIER LEASE	7DSW	01	State Lottery	7,577.76
P25-00006	Mobile Modular Mgmt	PO #7945 - AB/TH RENT PORTABLES	7DSW	03	Unrestricted/no	23,148.00
P25-00007	Murnane Floors Inc.	PO #7873 - AB FLOORING RM 10-A	1ABS	14	Unrestricted/no	8,714.79
P25-00008	Murnane Floors Inc.	PO #7874 - AB FLOORING RM 12 A	1ABS	14	Unrestricted/no	8,714.79
P25-00009	Murnane Floors Inc.	PO #7875 - AB FLOORING 2 KIDS BATHROOMS	1ABS	01	Child Dev UPK	4,057.45
P25-00010	Securitas Technolog	PO #7901 - OV SECURITY MONITORING	3OVS	09	Unrestricted/no	450.00
P25-00011	Securitas Technolog	PO #7946 - AB/TH SECURITY MONITORING	7DSW	01	Unrestricted/no	3,300.00
P25-00012	Alhambra	PO #7814 - AB DRINK WATER	1ABS	01	Unrestricted/no	1,650.00
P25-00013	Amplify Education,	PO #7765 - TH DESMOS STUDENT LICENSES	2THS	03	Unrestricted/no	3,000.00
P25-00014	Amplify Education,	PO #7902 - OV DESMOS MATH STUDENT LICENSES	3OVS	09	Unrestricted/no	750.00
P25-00015	Amsterdam Printing	PO #7789 - OV ACADEMIC PLANNERS	3OVS	09	State Lottery	86.46
P25-00016	Benchmark Home Elev	PO #7872 - WHEELCHAIR LIFT SRVC	7DSW	01	Restricted Main	1,120.00
P25-00017	BSN Sports, LLC	PO #7860 - TH PE SUPLS (ROYER)	2THS	03	Lottery-instruc	412.19
P25-00018	Bulk Bookstore	PO #7932 - AB BIRCHBARK HOUSE BOOKS	1ABS	01	State Lottery	178.94
P25-00019	CharacterStrong	PO #7796 - TH SSEL LICENSE	2THS	03	State Lottery	699.00
P25-00020	Center for the Coll	PO #7919 - AB GR 1 - 5	1ABS	01	Lottery-instruc	1,794.38
P25-00021	Shura, Samantha	PO #7857 - OT SERVICES	7DSW	01	Special Educati	50,000.00
P25-00022	EPS Operations, LLC	PO #7914 - AB WORDS/WRITING	1ABS	01	State Lottery	295.54
P25-00023	Imagine Learning LL	PO #7903 - OV DIGITAL LICENSING	3OVS	09	Arts Music Inst	12,080.00
P25-00024	International Fire	PO #7995 - AB/TH FIRE EXTING	7DSW	01	Unrestricted/no	2,594.86
P25-00026	Leadership Associat	PO #7987 - PROFESSIONAL DEVELOPMENT	9DSO	01	Ed Effect	7,800.00
P25-00027	Learning Without Te	PO #7813 - AB GR TK - 5	1ABS	01	Lottery-instruc	4,486.65
P25-00028	Major Alarm, Inc.	PO #7988 - OV SERVICE CALL	3OVS	09	Unrestricted/no	300.00
P25-00029	Major Alarm, Inc.	PO #7989 - AB/TH FIRE MONITORING	7DSW	01	Unrestricted/no	1,902.00
P25-00030	Mystery Science Inc	PO #7911 - AB SCIENCE	1ABS	01	Lottery-instruc	3,455.73
P25-00031	NoRedInk Corp.	PO #7791 - TH STUDENT LICENSES	2THS	03	Unrestricted/no	3,582.00
P25-00032	ACSA	PO #7970 - ACSA DUES A GUZMAN	9DSO	01	Unrestricted/no	2,050.32
P25-00033	Amazon Capital Serv	PO #7978 - DO COMPUTERS & MONITORS	9DSO	01	Unrestricted/no	4,960.54
P25-00034	Amazon Capital Serv	PO #7979 - DO COMPUTER MONITORS	9DSO	01	Unrestricted/no	620.07

*** See the last page for criteria limiting the report detail.

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.

ERP for California

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Description

(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00035	BMO Bank N.A.	PO #7917 - AB MISC SUPLS	1ABS	01	State Lottery	871.36
P25-00036	BMO Bank N.A.	PO #7934 - AB TK MATH CUBES	1ABS	01	State Lottery	65.09
P25-00037	BMO Bank N.A.	PO #7981 - DO STAMPED ENVELOPES	9DSO	01	Unrestricted/no	1,235.90
P25-00038	BMO Bank N.A.	PO #7983 - DO NOTEBOOKS	9DSO	01	Unrestricted/no	55.20
P25-00039	Brady Industries, L	PO #7971 - AB/TH CUSTODIAL SUPLS	7DSW	01	Unrestricted/no	21,600.00
P25-00040	CA School Boards As	PO #7972 - DUES/MEMBERSHIP + GAMIT ONLINE	9DSO	01	Unrestricted/no	9,554.00
P25-00041	Friedman's Home Imp	PO #7376 - MAINT & OPER SUPLS	7DSW	01	Restricted Main	13,800.00
P25-00042	EMS LINQ INC.	PO #7973 - POS SOFTWARE LUNCH/BREAKFAST PRGM	7DSW	13	Child Nutrition	1,805.75
P25-00043	ODP Business Soluti	PO #7915 - AB CLOSET & OFFICE SUPLS	1ABS	01	Lottery-instruc	541.30
P25-00044	ODP Business Soluti	PO #7916 - AB COMP BOOKS	1ABS	01	Lottery-instruc	260.56
P25-00045	ODP Business Soluti	PO #7949 - AB (BEHLER)	1ABS	01	Lottery-instruc	391.58
P25-00046	ODP Business Soluti	PO #7950 - AB (CASTLEBERRY)	1ABS	01	Lottery-instruc	248.13
P25-00047	ODP Business Soluti	PO #7951 - AB (DIEDRICH)	1ABS	01	Lottery-instruc	388.74
P25-00048	ODP Business Soluti	PO #7952 - AB (DOUGLAS)	1ABS	01	Lottery-instruc	385.48
P25-00049	ODP Business Soluti	PO #7953 - AB (GURULE)	1ABS	01	Sp Ed-idea Bas	121.57
P25-00050	ODP Business Soluti	PO #7954 - AB (JENSEN)	1ABS	01	Lottery-instruc	369.92
P25-00051	ODP Business Soluti	PO #7955 - AB (KNAPP)	1ABS	01	Lottery-instruc	220.72
P25-00052	ODP Business Soluti	PO #7956 - AB (MCDOWELL)	1ABS	01	Lottery-instruc	304.87
P25-00053	ODP Business Soluti	PO #7957 - AB (MCKENNA)	1ABS	01	Lottery-instruc	239.13
P25-00054	ODP Business Soluti	PO #7958 - AB (MILLER)	1ABS	01	Lottery-instruc	158.91
P25-00055	ODP Business Soluti	PO #7959 - AB (REDDING)	1ABS	01	Lottery-instruc	232.98
P25-00056	ODP Business Soluti	PO #7960 - AB (RUSSELL LARRAIN)	1ABS	01	Lottery-instruc	301.94
P25-00057	ODP Business Soluti	PO #7961 - AB (WALSH)	1ABS	01	Lottery-instruc	397.81
P25-00058	ODP Business Soluti	PO #7788 - OV MISC SUPLS	3OVS	09	Lottery-instruc	1,033.33
P25-00059	EverBank, N.A.	PO #8012 - AB/TH RISO LEASE	7DSW	01	State Lottery	3,984.12
P25-00060	PresenceLearning, I	PO #7905 - OV SPEC ED PSYCH SERVICES	3OVS	01	Special Educati	52,473.24
P25-00061	OTC Brands Inc.	PO #7947 - ABASP CARNIVAL SUPLS	5DYA	12	Unrestricted/no	570.82
P25-00062	San Joaquin Cty Off	PO #7996 - EDJOIN	7DSW	01	Unrestricted/no	800.00
P25-00063	T-Mobile	PO #7948 - ABASP CELL PHONES	5DYA	12	Unrestricted/no	1,200.00
P25-00064	Vivacity Tech PBC	PO #7977 - TH CHROMEBOOKS REPAIRED	2THS	03	State Lottery	205.40
P25-00065	Weeks Drilling & Pu	PO #7993 - AB REPAIR WATER LEAK	1ABS	01	Restricted Main	1,649.57
P25-00066	Weeks Drilling & Pu	PO #7994 - AB/TH WATER TREATMENT	7DSW	01	Unrestricted/no	14,200.00
P25-00067	Apple Inc.	PO #8000 - MAC MINI TH VIDEO PRODUCTION	2THS	03	Th/ab Ed Founda	8,840.58
P25-00068	BMO Bank N.A.	PO #8002 - TH VIDEO PRODUCTION MONITORS	2THS	03	Arts & Music	1,447.30

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Description

(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00069	BMO Bank N.A.	PO #8004 - ABASP/DO HP COLOR PRINTER	7DSW	12	Unrestricted/no	930.94
P25-00070	Edclub, Inc.	PO #7984 - AB TYPING CLUB LICENSES	1ABS	01	Unrestricted/no	1,422.30
P25-00071	ESGI, LLC	PO #7985 - AB K ESGI LICENSES	1ABS	01	Unrestricted/no	984.00
P25-00072	Howard Ind., Inc.	PO #8006 - GOOGLE WORKSPACE EDUC PLUS	7DSW	01	Unrestricted/no	5,750.00
P25-00073	Howard Ind., Inc.	PO #8007 - SECURLY	7DSW	01	Unrestricted/no	6,580.22
P25-00074	Magnolia Project	PO #7904 - OV CAREER EXPLORATION	3OVS	09	Other Local	11,000.00
P25-00075	Newsela, Inc.	PO #7990 - AB NEWSLEA	1ABS	01	Unrestricted/no	5,884.80
P25-00076	BMO Bank N.A.	PO #7997 - AMAZON DIST SUPLS & EQUIP	7DSW	01	State Lottery	3,000.00
P25-00077	BMO Bank N.A.	PO #7998 - AB STOP SIGN	1ABS	01	Resig Safety Cr	62.92
P25-00078	BMO Bank N.A.	PO #8001 - AMAZON DIST SUPLS & EQUIP	9DSO	01	Unrestricted/no	1,000.00
P25-00079	ODP Business Soluti	PO #7962 - TH (BROWN)	2THS	03	Lottery-instruc	240.25
P25-00080	ODP Business Soluti	PO #7963 - TH (CAPRIOLA)	2THS	03	Lottery-instruc	247.23
P25-00081	ODP Business Soluti	PO #7964 - TH (ELLWOOD)	2THS	01	Sp Ed-idea Bas	392.56
P25-00082	ODP Business Soluti	PO #7965 - TH (GREENWALD)	2THS	03	Lottery-instruc	215.12
P25-00083	ODP Business Soluti	PO #7966 - TH VIDEO PRODUCTION	2THS	03	Lottery-instruc	157.40
P25-00084	ODP Business Soluti	PO #7967 - TH (KONVALINKA)	2THS	03	Lottery-instruc	275.77
P25-00085	ODP Business Soluti	PO #7968 - TH CNSL (HALES)	2THS	03	State Lottery	63.47
P25-00086	ODP Business Soluti	PO #7982 - DO SUPLS	9DSO	01	Unrestricted/no	703.30
P25-00087	ODP Business Soluti	PO #7991 - DO TONER	9DSO	01	Unrestricted/no	79.49
P25-00088	ODP Business Soluti	PO #8003 - ABASP & DO TONER	7DSW	01	Unrestricted/no	836.84
P25-00089	ODP Business Soluti	PO #8010 - AB TEACHERS TONER	1ABS	01	Lottery-instruc	532.34
P25-00090	ProSolarClean, LLC	PO #8011 - SOLAR PANEL CLEANING	7DSW	01	Restricted Main	2,125.00
P25-00091	Renaissance Learnin	PO #7992 - STAR MATH & READING SUBSCPT	7DSW	01	Unrestricted/no	11,444.50
P25-00092	Savvas Learning Com	PO #7912 - AB GR K - 5	1ABS	01	Lottery-instruc	11,857.25
P25-00093	Scholastic Inc.	PO #7918 - AB SCHOLASTIC SUBSCRIP	1ABS	01	Lottery-instruc	2,837.57
P25-00094	School & College Le	PO #7980 - LEGAL SERVICES	7DSW	01	Unrestricted/no	10,000.00
P25-00095	School & College Le	PO #7999 - TITLE IX IMPL WORKSHOP	9DSO	01	Unrestricted/no	75.00
P25-00096	School Specialty, L	PO #7933 - AB TK FURNITURE	1ABS	01	Child Dev UPK	1,976.69
P25-00097	Sebastopol Hardware	PO #7976 - MAINT & OPER SUPLS	7DSW	01	Restricted Main	2,000.00
P25-00098	Sonoma State Univer	PO #7871 - EXCEL FOR YOUTH	1ABS	01	ESSER III: LL	60,600.00
P25-00099	TCI	PO #7794 - TH TEACHER LICENSES	2THS	03	Arts Music Inst	1,156.00
P25-00100	Collin, Mark	PO #7913 - AB GR K - 3	1ABS	01	Primary Interve	253.02
P25-00101	Zoo-phonics, Inc.	PO #7815 - AB TK PHONICS	1ABS	01	Child Dev UPK	473.95
P25-00102	Pacific Gas & Elect	PO #8026 - AB/TH GAS & ELEC	7DSW	01	Unrestricted/no	55,000.00
P25-00103	Aarrestad-Gjervik C	PO #8028 - E-RATE CONSULTING SRVC	7DSW	01	Unrestricted/no	1,000.00

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Board Meeting Date September 12, 2024

PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00104	Alhambra	PO #8019 - DO DRINKING WATER	9DSO	01	Unrestricted/no	1,000.00
P25-00105	Alpha Analytical La	PO #8020 - AB WATER TESTING	1ABS	01	Unrestricted/no	3,000.00
P25-00106	Alpha Analytical La	PO #8021 - TH WATER SYSTEM	2THS	03	Unrestricted/no	3,000.00
P25-00107	Apple Inc.	PO #8022 - OV MACBOOK AIR / APPLECARE+	3OVS	09	State Lottery	1,918.92
P25-00108	BMO Bank N.A.	PO #8016 - AB CLASSROOM LIBR BOOKS	1ABS	01	Other Local	273.74
P25-00109	BMO Bank N.A.	PO #8023 - AB STAFF ROOM TV	1ABS	01	Arts Music Inst	457.13
P25-00110	Flyers Energy LLC	PO #8024 - AB/TH FUEL	7DSW	01	Restricted Main	2,600.00
P25-00111	Frog Power Equipmen	PO #7975 - AB/TH MOWER SUPLS	7DSW	01	Restricted Main	600.00
P25-00112	Harmony Farm Supply	PO #8014 - AB/TH IRRIG SUPLS	7DSW	01	Restricted Main	1,000.00
P25-00113	Houghton Mifflin Ha	PO #7906 - OV GR K-5 MATH	3OVS	09	Lottery-instruc	3,613.18
P25-00114	IXL Learning	PO #8025 - AB IXL SITE LICENSE	1ABS	01	Unrestricted/no	6,300.00
P25-00115	ODP Business Soluti	PO #8017 - DO OFFICE SUPLS	9DSO	01	Unrestricted/no	219.08
P25-00116	Pace Supply Corp.	PO #8015 - LAVATORY SUPLS	7DSW	01	Restricted Main	2,000.00
P25-00117	Sylvan Learning Cen	PO #8018 - OV ESY TUTORING	3OVS	01	Special Educati	1,290.00
P25-00118	TCI	PO #7907 - OV H.S. GOV & ECON	3OVS	09	State Lottery	7,477.69
P25-00119	Terminix Processing	PO #8027 - AB PEST CONTROL	1ABS	01	Unrestricted/no	1,200.00
P25-00120	Recology Sonoma Mar	PO #8087 - AB DISPOSAL	1ABS	01	Unrestricted/no	12,500.00
P25-00121	Recology Sonoma Mar	PO #8088 - TH DISPOSAL	2THS	03	Unrestricted/no	6,300.00
P25-00122	Revolution Foods PB	PO #8039 - CAFET FOOD	7DSW	13	Child Nutrition	218,788.95
P25-00123	Aeries Software Inc	PO #8033 - STUDENT INFORMATION SYSTEM	7DSW	09	Unrestricted/no	8,713.00
P25-00124	Alhambra	PO #7864 - THCMS DRINKING WATER	2THS	03	Unrestricted/no	1,400.00
P25-00125	All Partitions & Pa	PO #7938 - AB TK BATHROOM STALLS	1ABS	01	Child Dev UPK	2,555.51
P25-00126	BMO Bank N.A.	PO #7937 - AB TK (CASTLEBERRY)	1ABS	01	Child Dev UPK	230.26
P25-00127	BMO Bank N.A.	PO #7920 - AB GR 4/5 NOVELS	1ABS	01	Lottery-instruc	783.40
P25-00128	BMO Bank N.A.	PO #7939 - AB ROTARY GRANT (CESARETTI)	1ABS	01	Other Local	492.53
P25-00129	County Of Sonoma	PO #8105 - FOOD PERMIT/NSP	7DSW	13	Child Nutrition	2,050.00
P25-00130	The DBQ Company	PO #7910 - OV CIVICS & ECON	3OVS	09	Lottery-instruc	920.08
P25-00131	Dienamics	PO #8071 - SERVICE ALERT STICKERS	9DSO	01	Unrestricted/no	107.49
P25-00132	FHEG Santa Rosa Jun	PO #8045 - OV SRJC BOOKSTORE	3OVS	09	State Lottery	10,000.00
P25-00133	Active Internet Tec	PO #7908 - OV FINALSITE PREP 2024	3OVS	09	Ed Effect	199.00
P25-00134	Thill, Richard A.	PO #8123 - AB UPPER RESTROOM RAMPS	1ABS	14	Unrestricted/no	14,500.00
P25-00135	Harmony Farm Supply	PO #8049 - OV GRN SUPLS	3OVS	09	State Lottery	800.00
P25-00136	iEARN	PO #8047 - OV iEARN MEMBERSHIP	3OVS	09	Unrestricted/no	250.00
P25-00137	Kendall Hunt Publis	PO #8046 - OV ALGEBRA 2 & GEOMETRY	3OVS	09	State Lottery	1,019.47
P25-00138	Kyocera Document So	PO #8034 - DO A17400 COPIER MAINT CONTRACT	9DSO	01	State Lottery	400.00

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Description

(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00139	Kyocera Document So	PO #8035 - ABASP A18178 COPIER MAINT	5DYA	12	Unrestricted/no	500.00
P25-00140	Kyocera Document So	PO #8036 - AB B1019 & TH B1141 COPIER MAINT	7DSW	01	State Lottery	8,100.00
P25-00141	Kyocera Document So	PO #8037 - OV KYOCERA COPIERS MAINT	3OVS	09	State Lottery	1,000.00
P25-00142	Kyocera Document So	PO #8038 - TH B1777 COPIER MAINT CONTRACT	2THS	03	State Lottery	1,700.00
P25-00143	Kyocera Document So	PO #8079 - AB B1019 COPIER STAPLES	1ABS	01	Unrestricted/no	200.28
P25-00144	Marenem, Inc.	PO #7940 - AB GR K - 3	1ABS	01	State Lottery	130.09
P25-00145	Michelle Ramirez CP	PO #8074 - ABASP CPR/AED/1ST AID	5DYA	12	Unrestricted/no	765.00
P25-00146	Mountain Fresh Spr	PO #8044 - OV DRINKING WATER	3OVS	09	Unrestricted/no	1,000.00
P25-00147	Mystery Science Inc	PO #8122 - AB SCHOOL MEMBERSHIP	1ABS	01	Unrestricted/no	1,795.00
P25-00148	NoRedInk Corp.	PO #8104 - AB STUDENT LICENSES	1ABS	01	Unrestricted/no	2,412.50
P25-00149	North Bay Security	PO #8073 - STAFF TRAINING: INTRUDER	7DSW	01	Arts Music Inst	5,000.00
P25-00150	ODP Business Soluti	PO #7863 - TH OFFICE	2THS	03	State Lottery	280.06
P25-00151	ODP Business Soluti	PO #8075 - ABASP SUPLS	5DYA	12	Unrestricted/no	543.19
P25-00152	ODP Business Soluti	PO #8086 - AB TEACHERS	1ABS	01	State Lottery	618.06
P25-00153	ODP Business Soluti	PO #8106 - AB (KLEINSCHMIDT)	1ABS	01	State Lottery	396.57
P25-00154	Redwood Lock, Inc.	PO #8029 - AB/TH KEYS & LOCKS	7DSW	01	Unrestricted/no	1,000.00
P25-00155	Rental Place LLC, T	PO #8030 - AB/TH RENTALS	7DSW	01	Restricted Main	400.00
P25-00156	Reyff Electric Co,	PO #8069 - AB/OV MOVE CABLES	7DSW	01	Restricted Main	3,200.00
P25-00157	Scholastic Inc.	PO #7866 - TH SCIENCE WORLD SUBSRP	2THS	03	Other Local	329.67
P25-00158	Scholastic Inc.	PO #7909 - OV NY TIMES SUBSRP	3OVS	09	State Lottery	109.89
P25-00159	Sebastopol Auto Par	PO #8031 - AB/TH MAINT SUPLS	7DSW	01	Unrestricted/no	1,000.00
P25-00160	Sebastopol Bearing	PO #8032 - AB/TH MAINT SUPLS	7DSW	01	Unrestricted/no	250.00
P25-00161	Social Studies Scho	PO #8043 - OV HUNGRY PLANET	3OVS	09	Lottery-instruc	175.02
P25-00162	Survival CPR & Firs	PO #8009 - AB/TH AED ADULT D-PADZ	7DSW	01	Unrestricted/no	483.92
P25-00163	Survival CPR & Firs	PO #8041 - AB/OV/TH AED MEMBERSHIP	7DSW	01	Unrestricted/no	300.00
P25-00164	Survival CPR & Firs	PO #8070 - TH AED BATTERIES	2THS	03	Unrestricted/no	105.25
P25-00165	Zoo-phonics, Inc.	PO #7941 - AB TK	1ABS	01	Child Dev UPK	414.70
P25-00166	BMO Bank N.A.	PO #8125 - LUNCH PRGM SUPLS	7DSW	13	Child Nutrition	1,400.00
Total						869,251.85

Information is further limited to: Purchase Orders starting with text between p25-00001 and p25-00166; Purchase Orders dated 07/01/2024 - 08/31/2024

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(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00001	Brady Industries, L	PO #7831 - SR CUSTODIAL SUPPLIES	4HAY	09	Unrestricted/no	6,000.00
P25-00002	Copperfield's Books	PO #7891 - SR VARIOUS 5TH GR BOOKS	4HAY	09	Other Local	271.92
P25-00003	County Of Sonoma	PO #7969 - SR FOOD PERMIT/NSP	4HAY	09	Cafeteria	1,042.00
P25-00004	Cyber Civics LLC	PO #7890 - SR CURR RENEWAL	4HAY	09	Unrestricted/no	499.00
P25-00005	ESP & Alarms, Inc d	PO #7832 - SR SECURITY MONITORING	4HAY	09	Unrestricted/no	450.00
P25-00006	Friedman's Home Imp	PO #7833 - SR MAINT & OPER SUPLS	4HAY	09	Unrestricted/no	3,550.00
P25-00007	Grainger Inc.	PO #7834 - SR MAINT & REPAIR SUPLS	4HAY	09	Unrestricted/no	300.00
P25-00008	Harmony Farm Supply	PO #7835 - SR MTLs & SUPLS	4HAY	09	Unrestricted/no	500.00
P25-00009	HD Supply Facilitie	PO #7836 - SR MAINT SUPLS	4HAY	09	Unrestricted/no	400.00
P25-00010	Johnson Controls In	PO #7877 - SR HVAC MAINT AGREEMENT	4HAY	09	Unrestricted/no	1,000.00
P25-00011	Kyocera Document So	PO #7876 - SR B1254 COPIER MAINT	4HAY	09	State Lottery	2,331.00
P25-00012	Kyocera Document So	PO #7878 - SR A21188 COPIER MAINT	4HAY	09	State Lottery	1,698.96
P25-00013	Kyocera Document So	PO #7879 - SR B1254 COPIER LEASE	4HAY	09	State Lottery	2,451.60
P25-00014	Major Alarm, Inc.	PO #7880 - SR FIRE ALARM MONITORING	4HAY	09	Unrestricted/no	1,248.00
P25-00015	Pace Supply Corpora	PO #7881 - SR LAVATORY MAINT SUPLS	4HAY	09	Unrestricted/no	1,000.00
P25-00016	PG&E	PO #7882 - SR ELECTRIC & NATURAL GAS	4HAY	09	Unrestricted/no	37,000.00
P25-00017	Redwood Lock, Inc.	PO #7884 - SR KEYS & LOCK REPAIR	4HAY	09	Unrestricted/no	565.00
P25-00018	Sebastopol Hardware	PO #7887 - SR MAINT SUPLS	4HAY	09	Unrestricted/no	5,000.00
P25-00019	Terminix Processing	PO #7888 - SR PEST CONTROL	4HAY	09	Unrestricted/no	836.00
P25-00020	Tombe Realty, Inc.	PO #7830 - SR LEASE PYMT	4HAY	09	Unrestricted/no	205,174.44
P25-00021	Wells Fargo Vendor	PO #7889 - SR A21188 COPIER LEASE	4HAY	09	State Lottery	4,719.60
P25-00022	Active Internet Tec	PO #7850 - SR WEBSITE SERVICE PROVIDER	4HAY	09	Unrestricted/no	1,735.00
P25-00023	EMS LINQ INC	PO #7973 - POS SOFTWARE BREAKFAST/LUNCH PRGM	4HAY	09	Cafeteria	782.57
P25-00024	International Fire	PO #7837 - SR FIRE EXTING	4HAY	09	Unrestricted/no	877.28
P25-00025	Aeries Software Inc	PO #8033 - STUDENT INFORMATION SYSTEM	4HAY	09	Unrestricted/no	1,847.00
P25-00026	BMO Bank N.A.	PO #7896 - SR AFTERCARE KITCHEN REMODEL	4HAY	09	Aftercare Progr	4,551.24
P25-00027	BMO Bank N.A.	PO #8004 - SR HP PRINTER	4HAY	09	State Lottery	465.47
P25-00028	BMO Bank N.A.	PO #8005 - SR TECH SUPLS	4HAY	09	State Lottery	2,000.00
P25-00029	Dharma Trading Comp	PO #7894 - SR K HAT & SCARVES	4HAY	09	Lottery - Instr	317.07
P25-00030	H & M Landscape Mat	PO #7921 - SR MASON SAND	4HAY	09	Unrestricted/no	861.98
P25-00031	Howard Ind., Inc.	PO #8007 - SR SECURLY	4HAY	09	Unrestricted/no	2,433.78
P25-00032	Imagine Learning LL	PO #7892 - SR ELA GR 1 - 5	4HAY	09	Lottery - Instr	10,358.90

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(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ordr Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00033	Mercurius USA	PO #7897 - SR 3RD GR	4HAY	09	Lottery - Instr	2,265.49
P25-00034	Mercurius USA	PO #7899 - SR KINDER	4HAY	09	Lottery - Instr	1,318.41
P25-00035	Montessori Services	PO #7900 - SR KINDER	4HAY	09	Lottery - Instr	163.71
P25-00036	ODP Business Soluti	PO #8003 - SR HP206X TONER	4HAY	09	State Lottery	418.41
P25-00037	Open Up Resources	PO #7893 - SR GR K - 5 MATH	4HAY	09	Lottery - Instr	5,282.25
P25-00038	Open Up Resources	PO #7893 - SR MATH GR 6 - 8	4HAY	09	Lottery - Instr	3,310.28
P25-00039	Pace Supply Corpora	PO #7895 - SR AFTERCARE WATER HEATER	4HAY	09	Aftercare Progr	270.92
P25-00040	ProSolarClean LLC	PO #8011 - SR SOLAR PANEL CLEANING	4HAY	09	Unrestricted/no	225.00
P25-00041	Recology Sonoma Mar	PO #7883 - SR DISPOSAL SRVC	4HAY	09	Unrestricted/no	8,200.00
P25-00042	Renaissance Learnin	PO #7992 - SR MATH & READING SUBSRPT	4HAY	09	Unrestricted/no	3,052.10
P25-00043	Rental Place LLC, T	PO #8008 - SR SCISSOR LIFT RENTAL	4HAY	09	Unrestricted/no	348.41
P25-00044	Revolution Foods PB	PO #8040 - SR UNIVERSAL MEAL PROGRAM	4HAY	09	Cafeteria	120,000.00
P25-00045	Sebastopol City of	PO #7885 - SR WATER & SEWER	4HAY	09	Unrestricted/no	12,000.00
P25-00046	Sebastopol City of	PO #7886 - SR IRRIGATION	4HAY	09	Unrestricted/no	4,500.00
P25-00047	Sequoia Landscape M	PO #7922 - SR PLAYGROUND CHIPS	4HAY	09	Unrestricted/no	2,450.40
P25-00048	Survival CPR & Firs	PO #8009 - SR AED D-PADZ	4HAY	09	Unrestricted/no	241.95
P25-00049	Survival CPR & Firs	PO #8041 - SR AED MEMBERSHIP	4HAY	09	Unrestricted/no	150.00
P25-00050	BMO Bank N.A.	PO #8126 - SR AMAZON UNIVERSAL MEALS	4HAY	09	Cafeteria	800.00
P25-00051	Andy's Produce Mark	PO #8063 - SR GRDN CLASS SNACKS	4HAY	09	State Lottery	1,000.00
P25-00052	Andy's Produce Mark	PO #8064 - SR KINDER SNACKS	4HAY	09	State Lottery	3,500.00
P25-00053	Arch's Glass, Inc.	PO #7925 - SR GLASS REPLACEMENT	4HAY	09	Unrestricted/no	550.00
P25-00054	Blick Art Materials	PO #8053 - SR 8TH GR	4HAY	09	State Lottery	55.53
P25-00055	Blick Art Materials	PO #8067 - SR 6TH GR	4HAY	09	State Lottery	1,082.62
P25-00056	Brown Sheep Co. Inc	PO #7923 - SR SPECIALTY SUPLS	4HAY	09	Specialty Progr	126.09
P25-00057	Cascade Yarns, Inc.	PO #7924 - SR YARN	4HAY	09	Specialty Progr	600.88
P25-00058	Demco, Inc.	PO #8054 - SR LIBRARY SUPLS	4HAY	09	State Lottery	319.94
P25-00059	Fircrest Market	PO #8061 - SR AFTERCARE SNACKS	4HAY	09	Aftercare Progr	3,000.00
P25-00060	Harmony Farm Supply	PO #8062 - SR GARDENING SUPLS	4HAY	09	State Lottery	1,500.00
P25-00061	Mercurius USA	PO #7926 - SR 4TH GR	4HAY	09	State Lottery	1,517.98
P25-00062	Mercurius USA	PO #8058 - SR 2ND GR	4HAY	09	State Lottery	1,120.28
P25-00063	ODP Business Soluti	PO #7927 - SR 6TH GR	4HAY	09	Lottery - Instr	209.05
P25-00064	ODP Business Soluti	PO #7928 - SR M.S. MATH	4HAY	09	Other Local	237.97
P25-00065	ODP Business Soluti	PO #7929 - SR 3RD GR	4HAY	09	Lottery - Instr	208.59
P25-00066	ODP Business Soluti	PO #7930 - SR 8TH GR	4HAY	09	State Lottery	279.54
P25-00067	ODP Business Soluti	PO #8055 - SR DF KINDER	4HAY	09	Lottery - Instr	123.09
P25-00068	ODP Business Soluti	PO #8057 - SR OFFICE SUPLS	4HAY	09	State Lottery	175.08

*** See the last page for criteria limiting the report detail.

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.

 **ERP for California**

Page 2 of 3

Description

(See Last Page) ***			Board Meeting Date September 12, 2024			
PO Number	Vendor Name	Requisition Information	Ord Loc	Req Fund	Resource Description	Req Fund Order Amt
P25-00069	ODP Business Soluti	PO #8059 - SR M.S. MATH	4HAY	09	Other Local	139.39
P25-00070	ODP Business Soluti	PO #8060 - SR RSP	4HAY	09	Special Educati	101.06
P25-00071	ODP Business Soluti	PO #8066 - SR 4TH GR	4HAY	09	State Lottery	191.24
P25-00072	School Mate	PO #8089 - SR STUDENT PLANNERS	4HAY	09	State Lottery	152.40
P25-00075	Uline Attn Accounts	PO #8056 - SR M.S. DESK TRAYS	4HAY	09	State Lottery	71.29
P25-00076	Myers Restaurant Su	PO #8065 - SR AFTERCARE SUPLS	4HAY	09	Aftercare Progr	421.74
Total						483,948.90

Information is further limited to: Purchase Orders starting with text between p25-00001 and p25-00076; Purchase Orders dated 07/01/2024 - 08/31/2024

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.

ERP for California

Page 3 of 3

Twin Hills USD

Monthly Personnel Report

September 12, 2024

Certificated

Additions:

- Affronti, Jude – THCMS Culinary Arts Teacher 0.3 FTE, Prob 1

Changes:

- Thurber, Dale – SR Movement & Games Teacher - Request for Leave of Absence October 21, 2024 through November 22, 2024

Separations:

Assignment Consent for 2024-2025:

Code 44258.2

- Rosemark, Tracy - English

Code 44258.3

- Schmitz, Andrea - Health & Drug Education

Code 44258.7

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

Code 44865

- Amador, Sarah – OV Independent Study Supervising Teacher
- Bush, Christina – OV Independent Study Supervising Teacher
- Correa, Karen – OV Independent Study Supervising Teacher
- Forslund, Tim – OV Independent Study Supervising Teacher
- Galbraith, Sunshine – OV Independent Study Supervising Teacher
- Hergenrather, Nell – OV Independent Study Supervising Teacher
- Lofchie, Jennifer – OV Independent Study Supervising Teacher
- Loughran, Lisa – OV Independent Study Supervising Teacher
- Malisa, Alison – OV Independent Study Supervising Teacher
- Sheedy, Nate – OV Independent Study Supervising Teacher
- Stevens, Jason – OV Independent Study Supervising Teacher
- Szmidski, Yaconelli, Ondrejka – OV Independent Study Supervising Teacher
- TimberMoon, Amanda – OV Independent Study Supervising Teacher
- Turner, Elise – OV Independent Study Supervising Teacher

Classified

Additions:

- Dellinger, Jacqueline – SR Childcare Assistant
- Hoch, Kimberly – SR Childcare Assistant
- Beaton, Kerrily – SR Childcare Assistant
- Oertel, Nicole – AB Substitute Instructional and Yard Assistant

Changes:

- Gonsalves, Kara – Rehired as AB Full Inclusion IA and YA
- Wingard, Grace – Rehired as AB Art, Instructional Assistant, Full Inclusion IA and YA

Separations:

- Hatton, Robin – AB Instructional & Yard Assistant - resigned effective 8/14/2024

TWIN HILLS UNION SCHOOL DISTRICT

SUPERINTENDENT'S MONTHLY ENROLLMENT REPORT 2024-25

For the September 12, 2024 board meeting

ENROLLMENT MO/YR	2016-17		2017-18		2018-19		2019-20		2020-21				2021-22			
	Sep 16	Jun 17	Sep 17	Jun18	Sep18	Jun19	Sep19	Jun20	Sep20	Jan 21	Apr21	Jun21	Sep21	Jan 22	Apr22	Jun22
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						2024-25		Net +Inc/ -Dec
	Aug 22	Nov 22	Jan23	Apr23	Jun23	Aug 23	Nov23	Feb24	Mar24	24-Jun	Est. @ AB*	Aug 24	Est. @ AB*	
Apple Blossom	295	299	302	299	298	288	288	292	292	292	285	307	294	+13
Twin Hills CMS	204	201	199	198	198	205	208	207	207	207	205	204	205	-1
Sub Total	499	500	501	497	496	493	496	499	499	499	490	511	499	
Orchard View	216	215	211	212	212	226	227	227	227	227	240	219	230	-11
SunRidge	241	238	226	230	230	235	238	236	234	235	251	255	258	-3
Total	956	953	938	939	938	954	961	962	960	961	981	985	987	-2

*AB = Adopted Budget

APPLE BLOSSOM • ORCHARD VIEW • SUNRIDGE • TWIN HILLS



Twin Hills School District
SEBASTOPOL, CALIFORNIA

Unaudited Actuals
2023-24

Unaudited Actuals
FINANCIAL REPORTS
2023-24 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 Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.40%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$6,693,497.94
	Appropriations Subject to Limit	\$6,693,497.94
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.74%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

District 53: Apple Blossom/Twin Hills CMS/Orchard View/Funds 12-40

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 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: Sep 12, 2024

To the Superintendent of Public Instruction:

2023-24 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

District 53: Apple Blossom/Twin Hills CMS/Orchard View/Funds 12-40

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2023-24 Unaudited Actuals			2024-25 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	7,402,298.28	106,499.00	7,508,797.28	6,669,304.00	77,000.00	6,746,304.00	-10.2%
2) Federal Revenue		8100-8299	0.00	300,569.00	300,569.00	0.00	232,464.00	232,464.00	-22.7%
3) Other State Revenue		8300-8599	180,594.91	676,371.04	856,965.95	159,769.00	683,915.00	843,684.00	-1.5%
4) Other Local Revenue		8600-8799	603,581.54	482,263.52	1,085,845.06	378,000.00	230,000.00	608,000.00	-44.0%
5) TOTAL, REVENUES			8,186,474.73	1,565,702.56	9,752,177.29	7,207,073.00	1,223,379.00	8,430,452.00	-13.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,107,093.50	628,103.27	3,735,196.77	2,956,692.00	333,402.00	3,290,094.00	-11.9%
2) Classified Salaries		2000-2999	1,211,296.26	393,750.73	1,605,046.99	1,184,194.00	363,579.00	1,547,773.00	-3.6%
3) Employee Benefits		3000-3999	1,638,454.03	661,708.74	2,300,162.77	1,667,693.00	597,876.00	2,265,569.00	-1.5%
4) Books and Supplies		4000-4999	95,004.94	128,629.56	223,634.50	60,363.00	131,925.00	192,288.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	812,053.91	1,398,427.58	2,210,481.49	720,440.00	1,188,043.00	1,908,483.00	-13.7%
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	110,026.19	11,917.00	121,943.19	50,000.00	0.00	50,000.00	-59.0%
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			6,973,928.83	3,222,536.88	10,196,465.71	6,639,382.00	2,614,825.00	9,254,207.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,212,545.90	(1,656,834.32)	(444,288.42)	567,691.00	(1,391,446.00)	(823,755.00)	85.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,040,699.78	0.00	2,040,699.78	1,402,810.00	0.00	1,402,810.00	-31.3%
b) Transfers Out		7600-7629	1,606,553.38	0.00	1,606,553.38	1,015,000.00	0.00	1,015,000.00	-36.8%
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	(1,552,678.75)	1,552,678.75	0.00	(1,496,316.00)	1,496,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,118,532.35)	1,552,678.75	434,146.40	(1,108,506.00)	1,496,316.00	387,810.00	-10.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,013.55	(104,155.57)	(10,142.02)	(540,815.00)	104,870.00	(435,945.00)	4,198.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,635,848.97	1,261,032.69	4,896,881.66	3,729,862.52	1,156,877.12	4,886,739.64	-0.2%
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	2023-24 Unaudited Actuals			2024-25 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)			3,635,848.97	1,261,032.69	4,896,881.66	3,729,862.52	1,156,877.12	4,886,739.64	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,635,848.97	1,261,032.69	4,896,881.66	3,729,862.52	1,156,877.12	4,886,739.64	-0.2%
2) Ending Balance, June 30 (E + F1e)			3,729,862.52	1,156,877.12	4,886,739.64	3,189,047.52	1,261,747.12	4,450,794.64	-8.9%
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	1,156,877.12	1,156,877.12	0.00	1,261,747.12	1,261,747.12	9.1%
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	1,770,052.52	0.00	1,770,052.52	1,490,217.52	0.00	1,490,217.52	-15.8%
West County JPAs: Special Ed & Transportation	0000	9780	70,000.00		70,000.00			0.00	
Fund Balance Support: Charters	0000	9780	772,786.00		772,786.00			0.00	
Technology, Facilities, Pension & Salary	0000	9780	1,400,000.00		1,400,000.00			0.00	
Assignment Reductions due to Supports @ Adopted Budget	0000	9780	(966,153.11)		(966,153.11)			0.00	
Assignment Reduction adjustment due to close of FY 23-24	0000	9780	382,750.07		382,750.07			0.00	
COVID19 Legal: Distance Learning	0000	9780	100,000.00		100,000.00			0.00	
Lottery Res1100 Carryover 23-24	1100	9780	10,669.56		10,669.56			0.00	
West County JPAs: Special Ed & Transportation	0000	9780			0.00	70,000.00		70,000.00	
Fund Balance Support: Charters	0000	9780			0.00	821,178.00		821,178.00	
Technology, Facilities, Pension & Salary	0000	9780			0.00	1,400,000.00		1,400,000.00	
Assignment Reduction due to Supports @ Adopted Budget	0000	9780			0.00	(1,353,258.11)		(1,353,258.11)	
Assignment Reduction adjustment due to close of FY23-24	0000	9780			0.00	441,628.07		441,628.07	
COVID19 Legal: Distance Learning	0000	9780			0.00	100,000.00		100,000.00	
Lottery Res1100 Carryover 23-24	1100	9780			0.00	10,669.56		10,669.56	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,954,810.00	0.00	1,954,810.00	1,693,830.00	0.00	1,693,830.00	-13.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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	3,813,475.20	977,763.95	4,791,239.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	(67,250.00)	0.00	(67,250.00)				
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	455,005.51	206,089.00	661,094.51				
4) Due from Grantor Government		9290	144,062.95	336,103.94	480,166.89				
5) Due from Other Funds		9310	876,494.00	111,436.08	987,930.08				
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			5,226,787.66	1,631,392.97	6,858,180.63				
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	392,923.36	286,215.60	679,138.96				
2) Due to Grantor Governments		9590	347,266.00	48,877.00	396,143.00				
3) Due to Other Funds		9610	756,735.78	10,593.00	767,328.78				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	128,830.25	128,830.25				
6) TOTAL, LIABILITIES			1,496,925.14	474,515.85	1,971,440.99				
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)			3,729,862.52	1,156,877.12	4,886,739.64				

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	480,579.00	649,579.00
6230	California Clean Energy Jobs Act	70,694.47	70,694.47
6266	Educator Effectiveness, FY 2021-22	111,996.82	87,066.82
6300	Lottery: Instructional Materials	57,168.30	57,168.30
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	207,019.78	103,019.78
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	64,742.00	129,542.00
7029	Child Nutrition: Food Service Staff Training Funds	1,411.00	1,411.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	74,722.88	74,722.88
7435	Learning Recovery Emergency Block Grant	10,205.48	10,205.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,926.95	40,926.95
9010	Other Restricted Local	37,410.44	37,410.44
Total, Restricted Balance		1,156,877.12	1,261,747.12

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	153,636.56	0.00	-200.0%
5) TOTAL, REVENUES			153,636.56	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	53,030.26	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	100,967.39	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			153,997.65	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361.09)	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)			(361.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,588.32	148,227.23	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,588.32	148,227.23	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,588.32	148,227.23	-0.2%
2) Ending Balance, June 30 (E + F1e)			148,227.23	148,227.23	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	148,227.23	148,227.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,570,392.00	2,656,699.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,282.18	247,445.00	-4.2%
4) Other Local Revenue		8600-8799	29,649.13	13,000.00	-56.2%
5) TOTAL, REVENUES			2,858,323.31	2,917,144.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,421,070.61	1,442,436.00	1.5%
2) Classified Salaries		2000-2999	148,706.49	161,965.00	8.9%
3) Employee Benefits		3000-3999	716,414.49	754,954.00	5.4%
4) Books and Supplies		4000-4999	30,172.67	65,468.00	117.0%
5) Services and Other Operating Expenditures		5000-5999	115,612.46	121,200.00	4.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,653.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,437,629.72	2,546,023.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			420,693.59	371,121.00	-11.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	234,513.38	50,000.00	-78.7%
b) Transfers Out		7600-7629	663,560.00	480,000.00	-27.7%
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			(429,046.62)	(430,000.00)	0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,353.03)	(58,879.00)	604.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,152.37	382,799.34	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,152.37	382,799.34	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,152.37	382,799.34	-2.1%
2) Ending Balance, June 30 (E + F1e)			382,799.34	323,920.34	-15.4%
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	269,360.36	219,320.36	-18.6%
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	113,438.98	104,599.98	-7.8%
BP3100: 17% Reserve	0000	9780	506,505.00		
See Fund 01: Assignment to meet 17% reserve	0000	9780	(432,452.84)		
Lottery Res1100 Carryover 23-24	1100	9780	39,386.82		
BP3100: 17% Reserve	0000	9780		491,075.00	
See Fund 01: Assignment to meet 17% reserve at Adopted Budget	0000	9780		(427,146.46)	
Adjustment based on closing of FY23-24	0000	9780		1,284.62	
Lottery Res1100 Carryover 23-24	1100	9780		39,386.82	
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					

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6230	California Clean Energy Jobs Act	45,522.95	45,522.95
6266	Educator Effectiveness, FY 2021-22	19,282.40	11,922.40
6300	Lottery: Instructional Materials	26,069.60	26,069.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	62,899.80	17,899.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,320.00	54,640.00
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	69,032.00	44,032.00
7810	Other Restricted State	2,327.00	2,327.00
9010	Other Restricted Local	7,955.61	7,955.61
Total, Restricted Balance		269,360.36	219,320.36

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	384,470.37	374,000.00	-2.7%
5) TOTAL, REVENUES			384,470.37	374,000.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	214,951.59	226,090.00	5.2%
3) Employee Benefits		3000-3999	65,070.18	71,370.00	9.7%
4) Books and Supplies		4000-4999	19,686.26	26,400.00	34.1%
5) Services and Other Operating Expenditures		5000-5999	24,021.78	24,800.00	3.2%
6) Capital Outlay		6000-6999	41,662.05	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			365,391.86	348,660.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,078.51	25,340.00	32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,894.00	25,000.00	-13.5%
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			(28,894.00)	(25,000.00)	-13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,815.49)	340.00	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,506.34	113,690.85	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,506.34	113,690.85	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,506.34	113,690.85	-7.9%
2) Ending Balance, June 30 (E + F1e)			113,690.85	114,030.85	0.3%
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	109,690.85	110,030.85	0.3%
Fee driven program, all funds generated to be used by this fund only	0000	9780	109,690.85		
Fee driven program, all funds generated to be used by this fund only	0000	9780		110,030.85	
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	174,993.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,456.00)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	102,696.88	95,000.00	-7.5%
3) Other State Revenue		8300-8599	259,081.25	245,000.00	-5.4%
4) Other Local Revenue		8600-8799	21.00	1,000.00	4,661.9%
5) TOTAL, REVENUES			361,799.13	341,000.00	-5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,824.94	55,308.00	0.9%
3) Employee Benefits		3000-3999	30,894.18	32,522.00	5.3%
4) Books and Supplies		4000-4999	266,459.41	226,900.00	-14.8%
5) Services and Other Operating Expenditures		5000-5999	112,930.64	114,150.00	1.1%
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			465,109.17	428,880.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,310.04)	(87,880.00)	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,000.00	90,000.00	-12.6%
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			103,000.00	90,000.00	-12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(310.04)	2,120.00	-783.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,219.24	14,909.20	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,219.24	14,909.20	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,219.24	14,909.20	-2.0%
2) Ending Balance, June 30 (E + F1e)			14,909.20	17,029.20	14.2%
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	10,452.40	12,572.40	20.3%
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	12,668.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(178.00)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	13,126.32	5,000.00	-61.9%
5) TOTAL, REVENUES			63,126.32	55,000.00	-12.9%
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	67,770.74	54,100.00	-20.2%
6) Capital Outlay		6000-6999	80,316.07	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			148,086.81	54,100.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,960.49)	900.00	-101.1%
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)			(84,960.49)	900.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,220.99	195,260.50	-30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,220.99	195,260.50	-30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,220.99	195,260.50	-30.3%
2) Ending Balance, June 30 (E + F1e)			195,260.50	196,160.50	0.5%
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	195,260.50	196,160.50	0.5%
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	198,040.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,780.00)		
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	2023-24 Unaudited Actuals	2024-25 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	16,199.94	9,000.00	-44.4%
5) TOTAL, REVENUES			16,199.94	9,000.00	-44.4%
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	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)			16,199.94	9,000.00	-44.4%
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)			16,199.94	9,000.00	-44.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,974.60	323,174.54	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,974.60	323,174.54	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,974.60	323,174.54	5.3%
2) Ending Balance, June 30 (E + F1e)			323,174.54	332,174.54	2.8%
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	323,174.54	332,174.54	2.8%
Volatile State revenue/funding for schools	0000	9780	323,174.54		
Volatile State revenue/funding for schools	0000	9780		332,174.54	
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	327,775.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,601.00)		
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	2023-24 Unaudited Actuals	2024-25 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	27,780.47	15,000.00	-46.0%
5) TOTAL, REVENUES			27,780.47	15,000.00	-46.0%
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)			27,780.47	15,000.00	-46.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79,205.78	22,810.00	-71.2%
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			(79,205.78)	(22,810.00)	-71.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,425.31)	(7,810.00)	-84.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	536,139.85	484,714.54	-9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			536,139.85	484,714.54	-9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			536,139.85	484,714.54	-9.6%
2) Ending Balance, June 30 (E + F1e)			484,714.54	476,904.54	-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	484,714.54	476,904.54	-1.6%
Retirement Program Liability (CRSP)	0000	9780	484,714.54		
Retirement Program Liability	0000	9780		476,904.54	
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	491,614.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,900.00)		
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	2023-24 Unaudited Actuals	2024-25 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	8,220.67	5,500.00	-33.1%
5) TOTAL, REVENUES			8,220.67	5,500.00	-33.1%
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)			8,220.67	5,500.00	-33.1%
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)			8,220.67	5,500.00	-33.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,766.48	163,987.15	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,766.48	163,987.15	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,766.48	163,987.15	5.3%
2) Ending Balance, June 30 (E + F1e)			163,987.15	169,487.15	3.4%
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	163,987.15	169,487.15	3.4%
Measure M approved projects only	0000	9780	163,987.15		
Measure M approved projects only	0000	9780		169,487.15	
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	166,321.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,334.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	2,220.74	1,000.00	-55.0%
5) TOTAL, REVENUES			2,220.74	1,000.00	-55.0%
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	12,248.60	11,000.00	-10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,248.60	11,000.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,027.86)	(10,000.00)	-0.3%
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)			(10,027.86)	(10,000.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,341.32	29,313.46	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,341.32	29,313.46	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,341.32	29,313.46	-25.5%
2) Ending Balance, June 30 (E + F1e)			29,313.46	19,313.46	-34.1%
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	29,313.46	19,313.46	-34.1%
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	29,730.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(417.00)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	5,075.88	2,500.00	-50.7%
5) TOTAL, REVENUES			5,075.88	2,500.00	-50.7%
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	6,519.58	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			6,519.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,443.70)	2,500.00	-273.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(1,443.70)	2,500.00	-273.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,891.03	93,447.33	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,891.03	93,447.33	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,891.03	93,447.33	-1.5%
2) Ending Balance, June 30 (E + F1e)			93,447.33	95,947.33	2.7%
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	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	93,447.33	95,947.33	2.7%
Capital Equipment purchases only	0000	9780	93,447.33		
Capital Equipment purchases only	0000	9780		95,947.33	
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	94,777.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,330.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,310.84	0.00	-100.0%
3) Other State Revenue		8300-8599	3,378.29	0.00	-100.0%
4) Other Local Revenue		8600-8799	694,257.67	0.00	-100.0%
5) TOTAL, REVENUES			710,946.80	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	511,450.00	519,250.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			511,450.00	519,250.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,496.80	(519,250.00)	-360.3%
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)			199,496.80	(519,250.00)	-360.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,785.71	865,282.51	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,785.71	865,282.51	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,785.71	865,282.51	30.0%
2) Ending Balance, June 30 (E + F1e)			865,282.51	346,032.51	-60.0%
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	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	865,282.51	346,032.51	-60.0%
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	877,600.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,318.00)		
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		

Description	2023-24 Unaudited Actuals			2024-25 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)	267.72	269.56	318.78	278.00	278.00	282.50
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)	267.72	269.56	318.78	278.00	278.00	282.50
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.85	1.84	1.85	1.40	1.40	1.40
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)	1.85	1.84	1.85	1.40	1.40	1.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	269.57	271.40	320.63	279.40	279.40	283.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 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	194.93	195.25	194.93	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)	194.93	195.25	194.93	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	219.46	220.00	219.46	222.00	222.00	222.00
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)	219.46	220.00	219.46	222.00	222.00	222.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	414.39	415.25	414.39	417.00	417.00	417.00

	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	26,520.00		1,781,444.00
Buildings	13,603,236.00		13,603,236.00	118,636.00		13,721,872.00
Equipment	573,534.00		573,534.00	52,956.00		626,490.00
Total capital assets being depreciated	15,931,694.00	0.00	15,931,694.00	198,112.00	0.00	16,129,806.00
Accumulated Depreciation for:						
Land Improvements	(1,076,228.00)		(1,076,228.00)	(72,567.00)		(1,148,795.00)
Buildings	(7,634,125.00)		(7,634,125.00)	(379,506.00)	(936.00)	(8,012,695.00)
Equipment	(350,850.00)		(350,850.00)	(22,642.00)	25.00	(373,517.00)
Total accumulated depreciation	(9,061,203.00)	0.00	(9,061,203.00)	(474,715.00)	(911.00)	(9,535,007.00)
Total capital assets being depreciated, net excluding lease and subscription assets	6,870,491.00	0.00	6,870,491.00	(276,603.00)	(911.00)	6,594,799.00
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	6,895,395.00	0.00	6,895,395.00	(276,603.00)	(911.00)	6,619,703.00
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

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	3,735,196.77	301	0.00	303	3,735,196.77	305	7,500.00	194,775.57	307	3,540,421.20	309
2000 - Classified Salaries	1,605,046.99	311	0.00	313	1,605,046.99	315	26,290.80	255,702.68	317	1,349,344.31	319
3000 - Employee Benefits	2,300,162.77	321	5,689.20	323	2,294,473.57	325	10,191.81	174,298.04	327	2,120,175.53	329
4000 - Books, Supplies Equip Replace. (6500)	223,634.50	331	7,004.84	333	216,629.66	335	79,794.52	84,068.98	337	132,560.68	339
5000 - Services . . . & 7300 - Indirect Costs	2,210,481.49	341	34,059.58	343	2,176,421.91	345	366,256.46	488,546.89	347	1,687,875.02	349
TOTAL					10,027,768.90	365	TOTAL			8,830,376.74	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	2,945,913.23	375
2. Salaries of Instructional Aides Per EC 41011.	2100	351,938.60	380
3. STRS.	3101 & 3102	760,100.07	382
4. PERS.	3201 & 3202	128,704.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	83,531.58	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	397,719.82	385
7. Unemployment Insurance.	3501 & 3502	1,667.94	390
8. Workers' Compensation Insurance.	3601 & 3602	46,191.28	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		4,715,767.44	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
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)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		4,715,767.44	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.		53.40%	
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)		<table><tr><td>exempt</td></tr><tr><td>53.40%</td></tr><tr><td>exempt</td></tr><tr><td>8,830,376.74</td></tr><tr><td>exempt</td></tr></table>	exempt	53.40%	exempt	8,830,376.74	exempt
exempt							
53.40%							
exempt							
8,830,376.74							
exempt							
2. Percentage spent by this district (Part II, Line 15)							
3. Percentage below the minimum (Part III, Line 1 minus Line 2)							
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).							
5. Deficiency Amount (Part III, Line 3 times Line 4)							
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 23.1 of all district costs using objects 7619/8919. SunRidge Charter, District #21 (separate SACS reports) pays 22.9% using object 5800 in D21 and object 8689 in D53							
COVID funded expenses in Resources 321x and preschool expenses in Resource 3315 were not used for classroom salaries or benefits and are deducted in Column 4b							
This district is exempt due to small class sizes in all grades at Apple Blossom Elementary and Twin Hills Charter Middle School (Fund 01+Fund 03 in D53 collapse)							

Unaudited Actuals
2023-24 Unaudited 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	4,754,551.00	312,082.00	5,066,633.00		465,000.00	4,601,633.00	508,700.00
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	8,328,189.00	3,774,183.00	12,102,372.00			12,102,372.00	
Total/Net OPEB Liability	133,870.00	(69,564.00)	64,306.00		5,689.00	58,617.00	
Compensated Absences Payable	108,837.00		108,837.00		2,169.00	106,668.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	13,325,447.00	4,016,701.00	17,342,148.00	0.00	472,858.00	16,869,290.00	508,700.00
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			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,904,208.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	300,569.00
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	127,596.19
5. Interfund Transfers Out	All	9300	7600-7629	2,270,113.38
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,397,709.57
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	103,310.04
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)				12,309,240.28
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				686.65
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,926.51

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.)	10,803,147.73	16,116.40
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)	10,803,147.73	16,116.40
B. Required effort (Line A.2 times 90%)	9,722,832.96	14,504.76
C. Current year expenditures (Line I.E and Line II.B)	12,309,240.28	17,926.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<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 2025-26 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

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) 682,519.08
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) 9,238,389.84

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) 7.39%

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) 884,210.12
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)	65,870.90
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)	950,081.02
9. Carry-Forward Adjustment (Part IV, Line F)	25,867.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	975,948.94
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,438,557.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,301,982.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	532,013.38
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	20,577.80
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)	348,281.64
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,010.00
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)	825,480.99
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)	153,997.65
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)	323,729.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	201,020.56
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)	11,164,650.95
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)	8.51%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.74%

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)	950,081.02
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	63,858.50
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 (8.85%) times Part III, Line B19); zero if negative	25,867.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.85%) 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)	25,867.92
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)	25,867.92

Unaudited Actuals
2023-24 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	58,592.39		50,075.49	108,667.88
2. State Lottery Revenue	8560	155,009.79		80,559.99	235,569.78
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)		213,602.18	0.00	130,635.48	344,237.66
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,500.00		0.00	7,500.00
2. Classified Salaries	2000-2999	37,655.80		0.00	37,655.80
3. Employee Benefits	3000-3999	18,348.81		0.00	18,348.81
4. Books and Supplies	4000-4999	60,015.55		47,397.58	107,413.13
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	40,025.64			40,025.64
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)		163,545.80	0.00	47,397.58	210,943.38
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	50,056.38	0.00	83,237.90	133,294.28
D. COMMENTS:					
This form includes D53 Fund 01, Apple Blossom Elem + Fund 03, Twin Hills CMS + Fund 09, Orchard View School.					

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.

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	8,142,278.51	994,947.98	9,137,226.49	952,717.84		10,089,944.33
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	30.68	0.00	30.68	3.20		33.88
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,940,762.54	80,289.34	2,021,051.88	210,730.49		2,231,782.37
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	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					15,807.11	15,807.11
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					25,257.31	25,257.31
----	Other Outgo					2,397,709.57	2,397,709.57
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		55,624.00	55,624.00	88,050.24		143,674.24
----	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	10,083,071.73	1,130,861.32	11,213,933.05	1,251,501.77	2,438,773.99	14,904,208.81

Unaudited Actuals
2023-24
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	6,636,477.62	135,302.38	58,129.07	1,022,102.98	268,320.87	0.00	20,577.80			1,367.79	0.00	8,142,278.51
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	30.68	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	30.68
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	1,281,125.42	61,447.64	0.00	68,666.00	502,439.96	27,083.52	0.00			0.00	0.00	1,940,762.54
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		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		7,917,633.72	196,750.02	58,129.07	1,090,768.98	770,760.83	27,083.52	20,577.80	0.00	0.00	1,367.79	0.00	10,083,071.73

* Functions 7100-7199 for goals 8100 and 8500

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	760,194.75	234,753.23	994,947.98
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	74,165.34	6,124.00	80,289.34
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	27,812.00	0.00	27,812.00
- -	Cafeteria (Funds 13 and 61)	0.00	27,812.00	0.00	27,812.00
Total Allocated Support Costs		0.00	889,984.09	240,877.23	1,130,861.32

Unaudited Actuals
2023-24
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)	348,281.64
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	19,010.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	884,210.12
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	1,251,501.76
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	10,083,071.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,130,861.32
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	11,213,933.05
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)	323,729.81
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	465,109.17
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	788,838.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	12,002,772.03
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	10.43%

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)	15,807.11				15,807.11
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			25,257.31		25,257.31
Other Outgo (Objects 1000 - 7999)				2,397,709.57	2,397,709.57
Total Other Costs	15,807.11	0.00	25,257.31	2,397,709.57	2,438,773.99

Unaudited Actuals
2023-24
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	889,984.10	0.00	240,877.23
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		115.00
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		3.00
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	118.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70961 0000000
Form SIAA
E8A266BUUK(2023-24)

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					2,040,699.78	1,606,553.38		
Fund Reconciliation							987,930.08	767,328.78
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					234,513.38	663,560.00		
Fund Reconciliation							224,160.00	399,403.08
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	28,894.00		
Fund Reconciliation							0.00	28,894.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					103,000.00	0.00		
Fund Reconciliation							23,535.78	40,000.00
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		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	79,205.78		
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
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	2,378,213.16	2,378,213.16	1,235,625.86	1,235,625.86

Unaudited Actuals
Unaudited Actuals 2023-24
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)



SCHOOL

*Waldorf Inspired
K-8 Charter*

*Unaudited
Actuals*

2023-24

Charter Number: _____

To the entity that approved the charter school:

2023-24 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: _____	Date: _____
Charter School Official	
(Original signature required)	
Printed Name: Anna-Maria Guzman, Ed.D.	Title: Superintendent

To the County Superintendent of Schools:

2023-24 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: _____	Date: _____
Authorized Representative of	
Charter Approving Entity	
(Original signature required)	
Printed Name: Anna-Maria Guzman, Ed.D.	Title: Superintendent

To the Superintendent of Public Instruction:

2023-24 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: _____	Date: _____
County Superintendent/Designee	
(Original signature required)	

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@twinhillssud.org

E-mail Address

			2023-24 Unaudited Actuals			2024-25 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	2,500,790.00	0.00	2,500,790.00	2,732,887.00	0.00	2,732,887.00	9.3%
2) Federal Revenue		8100-8299	0.00	23,712.00	23,712.00	0.00	0.00	0.00	-100.0%
3) Other State Revenue		8300-8599	53,264.58	303,756.44	357,021.02	48,931.00	299,392.00	348,323.00	-2.4%
4) Other Local Revenue		8600-8799	185,242.96	533,600.60	718,843.56	90,000.00	602,000.00	692,000.00	-3.7%
5) TOTAL, REVENUES			2,739,297.54	861,069.04	3,600,366.58	2,871,818.00	901,392.00	3,773,210.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,119,957.40	83,978.17	1,203,935.57	1,136,779.00	56,589.00	1,193,368.00	-0.9%
2) Classified Salaries		2000-2999	377,040.81	277,307.71	654,348.52	354,350.00	319,728.00	674,078.00	3.0%
3) Employee Benefits		3000-3999	553,548.50	251,818.91	805,367.41	595,851.00	259,097.00	854,948.00	6.2%
4) Books and Supplies		4000-4999	51,251.78	164,075.30	215,327.08	53,304.00	158,419.00	211,723.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	641,069.57	271,832.15	912,901.72	592,826.00	246,700.00	839,526.00	-8.0%
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	0.00	5,615.00	5,615.00	0.00	0.00	0.00	-100.0%
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			2,742,868.06	1,054,627.24	3,797,495.30	2,733,110.00	1,040,533.00	3,773,643.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,570.52)	(193,558.20)	(197,128.72)	138,708.00	(139,141.00)	(433.00)	-99.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,873.00	0.00	28,873.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	28,873.00	28,873.00	0.00	0.00	0.00	-100.0%
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	(252,096.74)	252,096.74	0.00	(192,084.00)	192,084.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(223,223.74)	223,223.74	0.00	(192,084.00)	192,084.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,794.26)	29,665.54	(197,128.72)	(53,376.00)	52,943.00	(433.00)	-99.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	553,898.01	646,196.86	1,200,094.87	327,103.75	675,862.40	1,002,966.15	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 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)			553,898.01	646,196.86	1,200,094.87	327,103.75	675,862.40	1,002,966.15	-16.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,898.01	646,196.86	1,200,094.87	327,103.75	675,862.40	1,002,966.15	-16.4%
2) Ending Balance, June 30 (E + F1e)			327,103.75	675,862.40	1,002,966.15	273,727.75	728,805.40	1,002,533.15	0.0%
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	675,862.40	675,862.40	0.00	728,805.40	728,805.40	7.8%
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	323,103.75	0.00	323,103.75	269,727.75	0.00	269,727.75	-16.5%
RESIG Deductible - 8th Grade FT	0000	9780	18,000.00		18,000.00			0.00	
BP3100: 17% Reserve	0000	9780	631,605.00		631,605.00			0.00	
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780	(340,333.07)		(340,333.07)			0.00	
Unrestricted Lottery Res 1100	1100	9780	13,831.82		13,831.82			0.00	
RESIG Deductible-8th Grade FT	0000	9780			0.00	18,000.00		18,000.00	
BP3100: 17% Reserve	0000	9780			0.00	621,665.00		621,665.00	
See D53 Fund01: Assign Bal to meet 17% Reserve	0000	9780			0.00	(394,031.80)		(394,031.80)	
Adjustment based on closing of FY 23-24	0000	9780			0.00	10,262.73		10,262.73	
Lottery Balance 23-24 Res 1100	1100	9780			0.00	13,831.82		13,831.82	
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	583,616.95	816,928.37	1,400,545.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,658.00)	0.00	(19,658.00)				
b) in Banks		9120	0.00	0.00	0.00				

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	269,294.00	382,894.00
6230	California Clean Energy Jobs Act	11,604.30	11,604.30
6266	Educator Effectiveness, FY 2021-22	32,977.28	19,317.28
6300	Lottery: Instructional Materials	18,533.99	18,533.99
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	42,688.75	13,188.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	28,441.00	58,944.00
7435	Learning Recovery Emergency Block Grant	74,830.70	26,830.70
9010	Other Restricted Local	197,492.38	197,492.38
Total, Restricted Balance		675,862.40	728,805.40

Description	2023-24 Unaudited Actuals			2024-25 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	217.99	218.17	217.99	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)	217.99	218.17	217.99	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)	217.99	218.17	217.99	235.00	235.00	235.00

	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			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	43,265.00		43,265.00			43,265.00
Total capital assets being depreciated	250,685.00	0.00	250,685.00	0.00	0.00	250,685.00
Accumulated Depreciation for:						
Land Improvements	(3,989.00)		(3,989.00)	(675.00)		(4,664.00)
Buildings	(65,624.00)		(65,624.00)	(9,466.00)		(75,090.00)
Equipment	(19,955.00)		(19,955.00)	(2,386.00)		(22,341.00)
Total accumulated depreciation	(89,568.00)	0.00	(89,568.00)	(12,527.00)	0.00	(102,095.00)
Total capital assets being depreciated, net excluding lease and subscription assets	161,117.00	0.00	161,117.00	(12,527.00)	0.00	148,590.00
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	161,117.00	0.00	161,117.00	(12,527.00)	0.00	148,590.00
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

2023-24 Unaudited Actuals: Form Debt - please see D53: THUSD
D21: SunRidge Charter School does not have separate debt from the District:
GO Bond, Pension Liability, and Compensated Absences
are on Form Debt in District 53 and are all-inclusive.

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,826,368.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,712.00
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	121,075.10
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	5,615.00
5. Interfund Transfers Out	All	9300	7600-7629	28,873.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				155,563.10
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)				3,647,093.20
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				218.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,716.75
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.)	3,260,926.62	15,295.87
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)	3,260,926.62	15,295.87
B. Required effort (Line A.2 times 90%)	2,934,833.96	13,766.28
C. Current year expenditures (Line I.E and Line II.B)	3,647,093.20	16,716.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<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 2025-26 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

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. 156,180.00
 - 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 .23; District Accounts Payable FTE .23; Admin Assistant/Student Services FTE .23; Technology Coord FTE .23; Payroll/Personnel Tech FTE .23. Cost for Superintendent on Page 2-B.7 FTE .23.

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) 2,663,651.50

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) 5.86%

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. 0.00
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) 216,116.00
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)	16,083.53
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)	232,199.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	232,199.53
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,371,264.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	372,786.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	191,790.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	121,075.10
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)	62,842.58
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)	258,379.45
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)	3,378,138.52
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)	6.87%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.87%

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) 232,199.53

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

1. Carry-forward adjustment from the second prior year 0.00
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 (7.13%) 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 (7.13%) 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

Unaudited Actuals
2023-24 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	27,376.81		9,513.49	36,890.30
2. State Lottery Revenue	8560	49,042.58		25,464.44	74,507.02
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)		76,419.39	0.00	34,977.93	111,397.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	15,825.17		0.00	15,825.17
3. Employee Benefits	3000-3999	5,659.10		0.00	5,659.10
4. Books and Supplies	4000-4999	27,952.98		16,443.94	44,396.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,150.32			13,150.32
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)		62,587.57	0.00	16,443.94	79,031.51
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	13,831.82	0.00	18,533.99	32,365.81
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.

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	2,680,383.34	223,524.79	2,903,908.13	241,044.07		3,144,952.20
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	287,790.74	15,966.06	303,756.80	25,213.87		328,970.67
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	15,966.06	15,966.06	1,325.29		17,291.35
8500	Child Care and Development Services	121,075.10	15,966.06	137,041.16	11,375.35		148,416.51
Other Costs							
----	Food Services					152,249.58	152,249.58
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					34,488.00	34,488.00
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	3,089,249.18	271,422.97	3,360,672.15	278,958.58	186,737.58	3,826,368.31

Unaudited Actuals
2023-24
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	2,245,809.66	0.00	2,069.27	361,636.79	67,827.60	0.00	0.00			3,040.02	0.00	2,680,383.34
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	181,497.74	0.00	0.00	9,080.00	97,213.00	0.00	0.00			0.00	0.00	287,790.74
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		121,075.10	0.00	0.00	0.00	121,075.10
Total Direct Charged Costs		2,427,307.40	0.00	2,069.27	370,716.79	165,040.60	0.00	0.00	121,075.10	0.00	3,040.02	0.00	3,089,249.18

* Functions 7100-7199 for goals 8100 and 8500

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	223,524.79	0.00	223,524.79
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	15,966.06	0.00	15,966.06
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	15,966.06	0.00	15,966.06
8500	Child Care and Development Svcs.	0.00	15,966.06	0.00	15,966.06
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	271,422.97	0.00	271,422.97

Unaudited Actuals
2023-24
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)	62,842.58
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)	216,116.00
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	278,958.58
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,089,249.18
2	Total Allocated Costs (from Form PCR, Column 2, Total)	271,422.97
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,360,672.15
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)	3,360,672.15
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.30%

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)	152,249.58				152,249.58
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)				34,488.00	34,488.00
Total Other Costs	152,249.58	0.00	0.00	34,488.00	186,737.58

District #21: SunRidge Charter School

Unaudited Actuals
2023-24
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	271,422.96	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 2023-24

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)

APPLE BLOSSOM • ORCHARD VIEW • SUNRIDGE • TWIN HILLS



Twin Hills School District
SEBASTOPOL, CALIFORNIA

Unaudited Actuals
2023-24
Budget Updates

TWIN HILLS UNION SCHOOL DISTRICT - BUDGET TRANSFERS

Year End Close 2023-24 - Page 1 of 2		REVENUE		EXPENDITURES		NET CHANGE TO FUND BALANCE	
BR/BT #	GENERAL BUDGET CATEGORY	BUDGET INCREASE	BUDGET DECREASE	BUDGET INCREASE	BUDGET DECREASE	INCREASE (DECREASE)	
		Increases FB	Decreases FB	Decreases FB	Increases FB		ADDITIONAL INFORMATION
District 53, Fund 01							
BR 38	Exp/FB: Salaries + Benefits + Supplies + Services			66,810	66,838	28	Update Res2600+Res7435: All expenses for the 2023 summer program moved from R2600 to R7435, this updates the budget to follow and fine tunes R7435 for year end.
BR 39	Rev/Exp: Other State / Salaries + Benefits + Instructional Materials	32,500		32,500		0	Update Res6053: UPK cost for AB TK instructional assistants increased based on actual costs and revenue updated to match. This resource uses unearned revenue
BR 41	Rev/Exp/FB: Contribution / Salaries + Benefits + Supplies + Services	7,000	7,000	7,000		(7,000)	Update Res8150: RRM expense budget updated, increased contribution.
BR 43	Rev: Contribution			20,000		(20,000)	Update meal program F13 contribution for 23-24.
BR 45	Rev/Exp: Federal / Salaries + Benefits + Supplies + Services	290		290		0	Update Res3010+Res4035: Federal Title 1 and Title 2, revenue with expenses to match.
BR 46	Exp: Supplies + Services			5,206	5,206	0	Update Res3219: Federal ESSER expenses to tighten for year end.
BR 47	Rev/Exp: Local/ Instructional Materials + Services	8,000		8,000		0	Update Res9053: Record THABEF grant funds for the year with corresponding expenses.
BR 48	Rev/Exp: Local + Contribution / Salaries + Benefits + Instructional Materials + Services	8,084	5,330	2,882	5,458	5,330	Update Res9010+Res9050+Res9090: Record Rotary grant and expense. Decrease contribution to PIP. Update RESIG Safety expenses.
BR 53	Rev/Exp: Federal / Salaries + Benefits + Supplies + Services		30,299		30,299	0	Update Res3310: Reduced revenue based on information from SELPA, reduced expenses to match.
BR 54	Rev/Exp: Federal + Other State / Services	13,140	12,836	31,374	31,070	0	Update Res3315+Res3327+Res6546+Res6547: Federal revenue R3315+R3327 set up based on information from SELPA, expenses to match. State revenue R6546+R6547 decreased based on information from SELPA, expenses to match.
BR 55	Rev/Exp: Other State / Supplies + Services	22,889		22,889		0	Update Res1100+Res 6300: Lottery revenue for 23-24 including accounts receivable and expenses to match.
BR 56	Exp: Salaries + Benefits + Services			12,062	12,062	0	Update Res7435: Move employee counseling expenses to services.
BR 57	Exp: Supplies + Services			14,500	84,500	70,000	Update Res6762+Res7032: Add music for IC to R6762, decrease other expenses so FB not changed. R7032 is for kitchen equipment that was not purchased in 23-24, expect to purchase refrigerators during 24-25.
BR 58	Rev/Exp: Other State / Benefits		8,027		8,027	0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
BR 59	Rev/Exp: State + Local/ TF / Salaries + Benefits + Supplies + Services	70,313	36,165	113,998	85,025	5,175	Update Res6500: Special Ed revenue includes SCOE student property tax, consortium student LCFF, transfer in updates. Expenses fine tuned for year end.
BR 65	Exp: Salaries + Benefits + Services			2,700	2,700	0	Update Res6266: Professional development cost for 1 day offset by decrease in services.
BR 66	Rev/Exp: Local/TF / Salaries + Benefits + Supplies + Services + MOU	947,901	262,161	498,625	127,721	314,836	Update Res0000: Revenue includes MOU and special ed excess cost transfer in increases. Expenses fine tuned for year end. BAS transfers out to charters increased.
BR 67	Rev: Contribution	34,200				34,200	Update Res8150: RRM increased contribution to equal 3% of total expenses.
	Totals	1,144,317	361,818	838,836	458,906	402,569	Net Increase/(Decrease) to Fund Balance
District 53, Fund 03 Twin Hills Charter Middle							
BR 40	Exp/FB: Instructional Materials			9,750		(9,750)	Update Res7435: Expenses fine tuned for year end.
BR 47	Rev/Exp: Local/ Instructional Materials + Services	8,000		8,000		0	Update Res9053: Record THABEF grant funds for the year with corresponding expenses.
BR 49	Rev/Exp: Other State / Instructional Materials + Services	16,475		16,475		0	Update Res1100+Res 6300: Lottery revenue for 23-24 including accounts receivable and expenses to match.
BR 52	Rev/Exp: Other State + Local/ Instructional Materials + Services	2,171	12	9,239	7,080	0	Update Res6546+Res9010+Res9032: Small update to ERMHS revenue and expenses. Rotary and teacher designated donations and grants received with corresponding expenses.
BR 58	Rev/Exp: Other State / Benefits		6,719		6,719	0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
BR 60	Exp: Salaries + Benefits + Supplies + Services			16,499	16,499	0	Update Res6266+Res6546+Res6762+Res9010: Professional development cost for 1 day offset by decrease in services. ERMHS updated due to transfer to SELPA offset with services. Correct budget amounts for R6762+R9010.
BR 61	Rev/Exp: Local/TF / Salaries + Benefits + Supplies + Services + MOU	164,170		167,631	19,753	16,292	Update Res0000: Interest increase and SDC transfer decrease for revenue. Increase in BAS TF from Fund 01 to cover MOU and special ed excess costs. Increase MOU costs, reduced salaries to fine tune for year end.
	Totals	190,816	6,731	227,594	50,051	6,542	Net Increase/(Decrease) to Fund Balance
District 53, Fund 08: Student Body: All Schools							
BR 68	Rev/Exp: Local/Supplies + Services	153,638		154,000		(362)	Set up Student Body account totals for all schools based on actual revenue and actual expenses.
	Totals	153,638	0	154,000	0	(362)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 09: Orchard View							
BR 50	Rev/Exp: Other State / Salaries + Benefits + Supplies + Services	18,168		18,168		0	Update Res1100 + Res 6300: Lottery revenue for 23-24 including accounts receivable and expenses to match.
BR 51	Rev/Exp: Other State / Salaries + Benefits + Instructional Materials	1,450	1,000	2,648	2,198	0	Update Res6053+Res9010: UPK fine tune revenue and expenses adjusted for year end close. Rotary and CTE revenue and expenses tightened for year end.
BR 58	Rev/Exp: Other State / Benefits		6,068		6,068	0	Update Res7690: STRS On Behalf of State updated based on STRS expenses.
BR 63	Rev/Exp/FB: Other State / Salaries + Benefits + Supplies + Services	84		3,299		(3,215)	Update Res6266+Res6546: R6266 Educator Effect expenses updated for close. R6546 ERMHS updated due to transfer to SELPA offset with services.
BR 64	Rev/Exp: Local/TF / Salaries + Benefits + Supplies + Services + MOU	225,260		299,572	46,712	(27,600)	Update Res0000: Interest increased. Increased MOU and special ed excess costs resulting in a large transfer of BAS funds to this charter. All other expenses fine tuned for close.
	Totals	244,962	7,068	323,687	54,978	(30,815)	Net Increase/(Decrease) to Fund Balance

TWIN HILLS UNION SCHOOL DISTRICT - BUDGET TRANSFERS

Year End Close 2023-24 - 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 42	Rev/ Exp: Local/ Due to District+ Supplies+ Salaries+ Benefits	14,500	39,100	49,567	29,628	(44,539)	Update all revenue and expenses to tighten for year end, this includes kitchen remodel.
BR 62	Exp/FB: MOU Due to District			3,894	3,894	0	Update amount due to district for shared costs, offset by decreasing other expenses.
	Totals	14,500	39,100	53,461	33,522	(44,539)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 13: Cafeteria							
BR 43	Rev/Exp: Federal + State + Local + Contribution / Salaries + Supplies + Services	59,110	21,620	64,055	26,105	(460)	Update meal program reimbursement revenue, both fed and state. Increase contribution by \$20k. Adjust expense budget for year end.
	Totals	59,110	21,620	64,055	26,105	(460)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 14: Deferred Maintenance							
BR 44	Rev/ Exp: Local/Services + Building	2,500			8,000	10,500	Update interest revenue and expenses to tighten for year end close.
	Totals	2,500	0	0	8,000	10,500	Net Increase/(Decrease) to Fund Balance
District 53, Fund 17: Reserve for Other Than Capital Outlay							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 20: Reserve for Postemployment Benefits							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 21: Bond (Measure M)							
	Totals	0	0	0	0	0	Net Increase/(Decrease) to Fund Balance
District 53, Fund 25: Capital Facilities							
BR 44	Rev/ Exp: Local/Debt	250		1,250		(1,000)	Update interest revenue and expenses to tighten for year end close.
	Totals	250	0	1,250	0	(1,000)	Net Increase/(Decrease) to Fund Balance
District 53, Fund 40: Capital Outlay							
BR 44	Exp: Equipment			6,520		(6,520)	Update expense to purchase golf cart for THCMS.
	Totals	0	0	6,520	0	(6,520)	Net Increase/(Decrease) to Fund Balance
District 21: SunRidge							
BR 14	Exp: Salaries + Benefits			2,968		(2,968)	Update Res6770: Prop 28 Art & Music in Schools music specialty instructor costs.
BR 15	Rev/Exp: Other State / Salaries + Benefits + Supplies + Services	17,222		17,222		0	Update Res1100+Res 6300: Lottery revenue for 23-24 including accounts receivable and expenses to match.
BR 16	Rev/Exp: Local / FB / Salaries + Benefits + Supplies + Services + Contribution	87,039	91,381	36,762	108,054	66,950	Update Res9010+Res9013+Res9041+Res9042: R9010 is rotary grant revenue and expense to match. R9013 is the meal program and revenue increase based on actual government reimbursements. Expenses fine tuned for year end and contribution increased slightly. R9041 records pledges and pledges were not received as anticipated by over \$70k, revenue and expenses were decreased. After Care is R042 revenue higher than anticipated and program costs were updated which increased the contribution to unrestricted.
BR 17	Rev: Other State / FB / Services	18		4,179	1,457	(2,704)	Update Res6266+Res6762+Res2600: Update expenses R6266+R6762 for year end close. Increase revenue for R6053 UPK for actual funds received.
BR 18	Rev/Exp: Other State + Local / FB / Salaries + Benefits + Supplies + Services	5,400	1,631	5,615	17,966	16,120	Update Res6546+Res7435+Res9010+Res9042: Fine tune revenue and expenses for all these resources for year end.
BR 19	Rev/Exp: Other State / Benefits	8,770		8,770		0	Update Res7690: STRS On Behalf of State updated per CDE info June 2024. CalSTRS only.
BR 20	Rev/Exp: Contribution / Salaries + Benefits + Services	54,877	101,815	103,670	95,731	(54,877)	Update Res6500: Special Ed decreased AB602 (SELPA revenue) transfer in, decrease to classified salaries and benefits plus increase to service costs, including student in SCOE 6-22 program, results in increased contribution from unrestricted.
BR 21	Exp/ FB: Services			5,600		(5,600)	Update Res7435: Final cost for counseling budgeted.
BR 22	Rev/Exp: Local + TF In / Salaries + Benefits + Supplies + Services	55,600		30,202		25,398	Update Res0000: Interest and BAS transfer in updated. Expenses as needed for year end including cost for salaries and benefits not covered by pledge funding.
	Totals	228,926	194,827	214,988	223,208	42,319	Net Increase/(Decrease) to Fund Balance

For the September 12, 2024 board meeting

RESOLUTION # 2024-586

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 2023-24 fiscal year and a projected Gann Limit for the 2024-25 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 2023-24 and 2024-25 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 2023-24 and 2024-25 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 12th day of September, 2024, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____	Terry Beck	_____
	Jeff Harding	_____
NOES: _____	Rebecca Houghton	_____
	John Moise	_____
ABSENT/ ABSTAIN: _____	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 12th day of September, 2024

Clerk/President, Board of Trustees

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
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)	6,264,849.42		6,264,849.42			6,693,497.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	881.63		881.63			901.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
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	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals 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)	269.57		269.57	279.40		279.40
2. Total Charter Schools ADA (Form A, Line C9)	414.39	217.99	632.38	417.00	235.00	652.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			901.95			931.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	16,466.66		16,466.66	0.00		0.00
2. Timber Yield Tax (Object 8022)	2,269.83		2,269.83	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)	3,591,801.92		3,591,801.92	4,600,000.00		4,600,000.00
5. Unsecured Roll Taxes (Object 8042)	110,021.36		110,021.36	0.00		0.00
6. Prior Years' Taxes (Object 8043)	646.15		646.15	0.00		0.00
7. Supplemental Taxes (Object 8044)	190,775.36		190,775.36	0.00		0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	778,865.00		778,865.00	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)	4,690,846.28	0.00	4,690,846.28	4,600,000.00	0.00	4,600,000.00
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)	4,690,846.28	0.00	4,690,846.28	4,600,000.00	0.00	4,600,000.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			123,559.34			120,461.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	341,200.00		341,200.00	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)	341,200.00	0.00	464,759.34	300,000.00	0.00	420,461.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	6,085,704.00	1,427,813.00	7,513,517.00	5,931,042.00	1,577,848.00	7,508,890.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	319,117.00		319,117.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	6,404,821.00	1,427,813.00	7,832,634.00	5,931,042.00	1,577,848.00	7,508,890.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	12,610,500.60	3,600,366.58	16,210,867.18	11,347,596.00	3,773,210.00	15,120,806.00

	2023-24 Calculations			2024-25 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)	259,601.96	74,415.88	334,017.84	119,000.00	40,000.00	159,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,264,849.42			6,693,497.94
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0230			1.0327
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,693,497.94			7,162,603.31
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,690,846.28			4,600,000.00
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)			108,234.00			111,768.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,467,411.00			2,983,064.31
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,467,411.00			2,983,064.31
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])			150,595.72			80,585.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,841,442.00			4,680,585.67
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)			2,316,815.28			2,902,478.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,841,442.00			
b. State Subventions (Line D8)			2,316,815.28			
c. Less: Excluded Appropriations (Line C23)			464,759.34			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			6,693,497.94			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2023-24 Actual			2024-25 Budget		
11. Adjusted Appropriations Limit						

Agenda Item #11: Page 5 of 5
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RESOLUTION #2024-587

**BEFORE THE BOARD OF TRUSTEES OF THE
TWIN HILLS UNION SCHOOL DISTRICT
RESOLUTION REGARDING TEXTBOOK OR
INSTRUCTIONAL MATERIAL SUFFICIENCY 2024-25**

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 12, 2024, 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 2024-25 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 12th day of September, 2024, on a motion by trustee _____, seconded by trustee _____ by the following vote:

AYES: _____

NOES: _____

ABSENT/

ABSTAIN: _____

Terry Beck	_____
Jeff Harding	_____
Rebecca Houghton	_____
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 12th day of September, 2024

Clerk/President, Board of Trustees