








TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

16661 Old Mill Rd., Nevada City, California

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

BOARD OF TRUSTEES REGULAR MEETING AGENDA TUESDAY, DECEMBER 13, 2022 4:00 PM GRIZZLY HILL SCHOOL

	The TRESB Board of Trustees will participate face-to-face with via Zoom Teleconference option. The public also has access through Zoom in order to observe and address the meeting. Please contact the District Office at (530) 265-9052 for access information. This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. Members of the public may also attend via Zoom in order to observe and address the meeting.		
	1.	CALL TO ORDER	
	2.	ROLL CALL	
		Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz	President Clerk Voting Representative to County Committee Timekeeper Member
	3.	ATTENDEES: Superintendent Scott Mikal	
Action	4.	APPROVAL OF THE DECEMBER 13th, 2022 REGULAR AGENDA – Malik Goodman (Goldenrod)	
	5.	PUBLIC COMMENT The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)	
	6.	CONSENT ITEMS. <i>These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent agenda for discussion.</i>	
Action	A.	Approval of the November 7 th Special Board Meeting Minutes (Mint)	
	B.	Approval of the November 8th Regular Board Meeting Minutes	
	C.	Approval of the November Warrants (Salmon)	
	D.	6th Grade Camp Field Trip- (Penny)	

	E.	RBT Final- <i>Scott Mikal</i>																							
	F.	School Nurse Rebekah Keyser's Contract- <i>Scott Mikal</i>																							
	G.	Counselor Alan Schaub's Contract- <i>Scott Mikal</i>																							
	H.	Personnel Change Report- <i>Scott Mikal</i>																							
	7.	REPORTS																							
<i>Discussion</i>	A.	Family Resource Center Report- <i>Diana Pasquini</i>																							
<i>Discussion</i>	B.	OWEN's Financial Report- <i>Peter Ketchand</i>																							
<i>Discussion</i>	C.	Grizzly Hill School Report (110 Students Enrolled)- <i>Scott Mikal-Haine</i>																							
<i>Discussion</i>		<table border="1"> <thead> <tr> <th>Grade</th> <th>TK/K</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Students</td> <td>5/8</td> <td>11</td> <td>11</td> <td>11</td> <td>14</td> <td>14</td> <td>7</td> <td>10</td> <td>19</td> <td>110</td> </tr> </tbody> </table>	Grade	TK/K	1	2	3	4	5	6	7	8	Total	Students	5/8	11	11	11	14	14	7	10	19	110	
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Students	5/8	11	11	11	14	14	7	10	19	110															
<i>Discussion</i>	D.	Little Acorns Preschool Report (19 Students Enrolled)- <i>Pam Landray</i>																							
<i>Discussion</i>	E.	Teacher's Report/Field Trips- <i>SM</i>																							
<i>Discussion</i>	F.	Facilities Management Report- <i>SM</i>																							
<i>Discussion</i>	G.	Superintendent's Report- <i>SM</i>																							
<i>Discussion</i>	H.	Board Report- <i>Mallik Goodman</i>																							
	8.	DISCUSSION/ACTION ITEMS																							
<i>Discussion/Action</i>	A.	Shall the Board Approve the '21-'22 Audit Report- <i>Michelle Hanson</i>																							
<i>Discussion/Action</i>	B.	Oath of Office New Board Member- <i>Scott Mikal</i>																							
<i>Discussion/Action</i>	C.	Annual Organizational Meeting/Board Organization- <i>Scott Mikal</i>																							
<i>Action</i>	i.	Election of Officers (Board President, Clerk of the Board, Timekeeper)																							
<i>Action</i>	ii.	Elect Board Voting Representative to the County Committee																							
<i>Action</i>	iii.	Appoint the Secretary to the Board (Superintendent- Pursuant to Board Bylaw 9122).																							
<i>Action</i>	iv.	Establish Regular Meeting Days and Times																							
	v.	Governance Calendar																							
<i>Discussion/Action</i>	D.	23.24 TRTA Ratified Calendar- <i>Scott Mikal</i>																							
<i>Discussion/Action</i>	E.	1st Interim TRESA Budget Report- <i>Suzanne Boudreau</i>																							
<i>Discussion/Action</i>	F.	McGraw Hill Curriculum Purchase- <i>Suzanne Boudreau</i>																							

Discussion/Action	G.	Preschool Funding Discussion <i>Scott Mikal / Sunshine Bender / Cindy Browning</i>	
Discussion/Action	H.	Special Education Presentation - <i>Cindy Browning / Scott Mikal</i>	
Discussion/Action	I.	CAASPP Data Discussion - <i>Scott Mikal</i>	
Discussion/Action	J.	Food Forest Orchard Ad Hoc Committee Formation- <i>Scott Mikal</i>	
Discussion/Action	K.	Taber Livestock at Little Acorns Preschool/Oak Tree Campus- <i>Scott Mikal</i>	
Discussion/Action	L.	Community Schools Partnership Program Grant - <i>Scott Mikal</i>	
Discussion/Action	M.	Certificated Tie Breaker Resolution #22-19 - <i>Scott Mikal</i>	
	N.	Furniture/Desks for Classrooms Discussion- <i>Scott Mikal</i>	
	9.	PUBLIC COMMENT ON CLOSED SESSION ITEMS	
	10.	CLOSED SESSION	
	A.	Public Employee Discipline/Dismissal/Release (Government Code § 54957)	
	B.	Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: CSEA/TRTA. Agency Negotiator: Scott Mikal <i>SM</i>	
	C.	Conference With Real Property Negotiators (Government Code § 54956.8) District Negotiator: Scott Mikal	
	D.	Conference With Legal Counsel – Existing/Pending Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).	
	11.	RECESS /RECONVENE - Report Out on Closed Session – <i>Mallik Goodman</i>	
	A.	Reportable Action Taken Regarding Public Employee Discipline/Dismissal/Release (Government Code § 54957(b))	
	B.	Reportable Action Taken Regarding Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: CSEA/TRTA. Agency Negotiator: Scott Mikal <i>SM</i>	
	C.	Reportable Action Taken Regarding Conference With Real Property Negotiators (Government Code § 54956.8) District Negotiator: Scott Mikal	
	D.	Reportable Action Taken Regarding Conference With Legal Counsel – Existing/Pending Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).	
Discussion	12.	FUTURE AGENDA ITEMS DISCUSSION	
	13.	UPCOMING MEETINGS: January 10th 2022	
	14.	ADJOURNMENT	

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

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

12/13/2022

Malik Goodman, Board President

Date

12/13/2022

Scott Mikal-Heine, Superintendent/Principal

Date

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BOARD OF TRUSTEES SPECIAL MEETING MINUTES MONDAY, NOVEMBER 7, 2022 5:00 PM GRIZZLY HILL SCHOOL RM 4

	<p>The TRESB Board of Trustees will participate face-to-face with via Zoom Teleconference option. The public also has access through Zoom in order to observe and address the meeting. Please contact the District Office at (530) 265-9052 for access information. This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. Members of the public may also attend via Zoom in order to observe and address the meeting.</p>		
	1. CALL TO ORDER at 5:20pm		
	2. ROLL CALL		
	Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz	President Clerk NCSOS Representative Timekeeper Member	Here Here Here Absent Here
	3. ATTENDEES: Scott Mikal, Freya Johnson, Jonathan Farrell		
<i>Action</i>	4. APPROVAL OF THE NOVEMBER 7th, 2022 SPECIAL AGENDA – Malik Goodman (Goldenrod)		
	Mindi Morton makes a motion to approve the November 7 th Special Agenda, Aubrey Puetz seconds, motion carries (4/0/1/0) as follows:		
	Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz	Yes Yes Yes Absent Yes	
	5. PUBLIC COMMENT		
	The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)		
	No public comment.		
	6. DISCUSSION/ACTION ITEMS		
	A.	Appointment in Lieu of Election- <i>Scott Mikal</i>	
		There was a failure to file for re-election for Trustee Boyle's seat. Her term ends in December 2022. There are two candidates who submitted their interest in the board	

		<p>position, Amy Boyle and Jonathan Farrell. The board interviewed Jonathan Farrell, they could not interview Amy Boyle as she was not present but her candidacy statement was read aloud.</p> <p>Mindi Morton makes a motion to approve Jonathan Farrell to the Twin Ridges Board of Trustees due to a failure to elect/appointment in lieu of election. Lorien Whitestone seconds, motion carries (3/0/1/1) with Trustee Goodman abstaining as follows:</p>	
		<p>Malik Goodman Yes Lorien Whitestone Yes Mindi Morton Yes Amy Boyle Absent Aubrey Puetz Yes</p>	
	7.	PUBLIC COMMENT ON CLOSED SESSION ITEMS	
		No public comment on closed sessions.	
	8.	CLOSED SESSION	
	A.	<p>Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).</p> <p>Name of Case: 2022080732</p> <p>Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2) or (3).</p> <p>Number of potential cases:</p> <p>If applicable, facts and circumstances:</p>	
	9.	RECESS /RECONVENE - Report Out on Closed Session – Malik Goodman	
	A.	<p>Reportable Action Taken Regarding Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3).</p> <p>Name of Case: 2022080732</p> <p>Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2) or (3).</p> <p>Number of potential cases:</p> <p>If applicable, facts and circumstances:</p>	
		No reportable action taken regarding conference with legal counsel-anticipated/existing litigation.	
<i>Discussion</i>	10.	FUTURE AGENDA ITEMS DISCUSSION	
		No future agenda items discussion.	

	11. UPCOMING MEETINGS: November 8th 2022	
	12. ADJOURNMENT at 6:04pm	

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 Malik Goodman, Board President

11/7/2022

 Date

 Scott Mikal-Heine, Superintendent/Principal

11/7/2022

 Date

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BOARD OF TRUSTEES REGULAR MEETING MINUTES TUESDAY, NOVEMBER 8, 2022 4:00 PM GRIZZLY HILL SCHOOL

	<p>The TRES D Board of Trustees will participate face-to-face with via Zoom Teleconference option. The public also has access through Zoom in order to observe and address the meeting. Please contact the District Office at (530) 265-9052 for access information. This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. Members of the public may also attend via Zoom in order to observe and address the meeting.</p>		
	1.	CALL TO ORDER at 4:11pm	
	2.	ROLL CALL:	
		Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz	President Clerk NCSOS Representative Timekeeper Member
			Here Here Here Absent Here
	3.	ATTENDEES: Sunshine Bender, Cindy Browning, Scott Mikal, Freya Johnson, Peter Ketchand, Jonathan Farrell	
<i>Action</i>	4.	APPROVAL OF THE NOVEMBER 8th, 2022 REGULAR AGENDA -- Malik Goodman (Goldenrod)	
		<p>Mindi Morton makes a motion to approve the November 8th, 2022 regular agenda with the following changes: item 8D is not a resolution, the case number shall be removed for closed session item 10D and 11D, employee organization: non-represented classified shall be removed from item 10B and 11B. Item 7C attendance totals should be corrected to 103 and Item 7D should be 19 students enrolled, not 16. Aubrey Puetz seconds to approve the agenda with the above modifications, motion carries (4/0/1/0) as follows:</p>	
		Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz	Yes Yes Yes Absent Yes
	5.	PUBLIC COMMENT	
		<p>The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)</p>	
		No public comment.	

	6. CONSENT ITEMS. <i>These items are expected to be routine and non-controversial. The Board will act upon them at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent agenda for discussion.</i>																							
Action	A. Approval of the October 11 th Regular Board Meeting Minutes <i>(Mint)</i>																							
Action	B. Approval of the October Warrants <i>(Salmon)</i>																							
	Mindi Morton makes a motion to approve the consent items as presented. Aubrey Puetz seconds, motion carries (4/0/1/0) as follows:																							
	<table border="0"> <tr> <td>Malik Goodman</td> <td>Yes</td> </tr> <tr> <td>Lorien Whitestone</td> <td>Yes</td> </tr> <tr> <td>Mindi Morton</td> <td>Yes</td> </tr> <tr> <td>Amy Boyle</td> <td>Absent</td> </tr> <tr> <td>Aubrey Puetz</td> <td>Yes</td> </tr> </table>	Malik Goodman	Yes	Lorien Whitestone	Yes	Mindi Morton	Yes	Amy Boyle	Absent	Aubrey Puetz	Yes													
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Aubrey Puetz	Yes																							
	7. REPORTS																							
Discussion	A. Family Resource Center Report- <i>Diana Pasquini</i>																							
	No FRC report, Trustee Puetz reported on her dance/movement classes that she holds at the FRC. There are more than 10 students per class.																							
Discussion	B. OWEN's Financial Report- <i>Peter Ketchand</i>																							
	Peter Ketchand will present his report under item 8A.																							
Discussion	C. Grizzly Hill School Report (103 Students Enrolled)- <i>Scott Mikal-Heine</i>																							
Discussion	<table border="1"> <thead> <tr> <th>Grade</th> <th>TK/K</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Students</td> <td>5/8</td> <td>10</td> <td>11</td> <td>11</td> <td>14</td> <td>16</td> <td>6</td> <td>12</td> <td>19</td> <td>112</td> </tr> </tbody> </table>	Grade	TK/K	1	2	3	4	5	6	7	8	Total	Students	5/8	10	11	11	14	16	6	12	19	112	
Grade	TK/K	1	2	3	4	5	6	7	8	Total														
Students	5/8	10	11	11	14	16	6	12	19	112														
	<p>Enrollment totals for Grizzly Hill School are at 103 not 94. Grizzly Hill welcomed Izzy Toowinsky, who performed for each classroom on campus.</p> <p>Student Council elections have two representatives per class, excluding TK/K. A winter dance is being planned in December, Spirit Week is happening in November.</p> <p>Trunk or Treat had 22 cars participate this year. 100% of staff on campus the day of Halloween wore costumes.</p> <p>On November 4th there will be a staff sunshine at 1849 Brewing to celebrate as colleagues.</p> <p>A candidate for school nurse has been selected and will be presented at the December board meeting for board approval. This position schedule is 1 day a month, 8 days a year.</p> <p>We have a van driver for transporting students for about 6 hours a day to schools in the district.</p> <p>We're also seeking to hire a school counselor, informal interviews are being conducted.</p>																							
Discussion	D. Little Acorns Preschool Report (16 Students Enrolled)- <i>Pam Langley</i>																							
	Enrollment totals for Little Acorns Preschool are 19 not 16. A Halloween party is being planned for preschoolers and for the TK-4 th grade, in partnership with the FRC.																							
Discussion	E. Teacher's Report/Field Trips- <i>SM</i>																							
	Movie night at Grizzly Hill was well-received amongst students and staff.																							
Discussion	F. Facilities Management Report- <i>SM</i>																							
	No facilities management report.																							
Discussion	G. Superintendent's Report- <i>SM</i>																							
	The Grand Jury Report was submitted and an investigation into the use of public funds with the Nevada County Superintendent of Schools. Districts were asked to submit a																							

		response to show our funding, Principal Mikal submitted a response to this request that outlined how we're funded.											
<i>Discussion</i>	H.	Board Report- <i>Malik Goodman</i>											
		No board report.											
<i>Discussion</i>	I.	Washington School Update - <i>SM</i>											
		There are 1-2 students that regularly visit Washington School. If there is expansion into Washington by the county, TRESA may need to consider changing our district boundaries and this will change our funding status. Sunshine Bender can present financial expectations to Washington School.											
	8.	DISCUSSION/ACTION ITEMS											
<i>Discussion/Action</i>	A.	Phil Ruckrich Overnight Field Trip-<i>Phil Ruckrich</i>											
		Phil Ruckrich wants to plan a field trip for 2 nights at Fisherman's Wharf Youth Hostel. This includes 27 students and 4 chaperones. Students are fundraising for this event, Trustee Goodman want to ensure every student will have enough funding to go on the field trip. The PTC could potentially get involved to help assist with fundraising. Trustee Puetz stepped out at 5:24pm and returned at 5:26pm. Mindi Morton makes a motion to approve Phil Ruckrich's overnight field trip. Lorien Whitestone seconds, motion carries (4/0/1/0) as follows:											
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Aubrey Puetz	Yes												
<i>Discussion/Action</i>	B.	OWENS Financial Report 3rd Q 2022 - <i>Peter Ketchand</i>											
		Peter Ketchand presented our OWENS 3 rd Quarter Financial Report.											
<i>Discussion/Action</i>	C.	Initial Bargaining Proposal for Sunshine-<i>SM</i>											
		There are open articles in the TRTA contract. March 3 rd is when this will be presented to the board. Automatic reopening of contract, shift from prospective not retrospective. The salary schedule will be placed on the website. Lorien Whitestone makes a motion to approve the Initial Bargaining Proposal for Sunshine. Mindi Morton seconds, motion carries (4/0/1/0) as follows:											
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Aubrey Puetz	Yes												
<i>Discussion/Action</i>	D.	Resolution #22-19 Transfer From Investment Accounts- <i>Sunshine Bender</i>											
		Mindi Morton makes a motion to approve the transfer of funds from investment accounts. Aubrey Puetz seconds, motion carries (4/0/1/0) as follows:											
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Mindi Morton	Yes												
Amy Boyle	Absent												
Aubrey Puetz	Yes												

Discussion/Action	E.	Interests for Governance Positions (Annual Organizational Meeting 12.13.2022)-SM	
		<p>The annual organizational meeting will be on December 13th, 2022. The board positions are: Malik Goodman: Board President Lorien Whitestone: Clerk Mindi Morton: NCSOS Representative. Amy Boyle: Timekeeper. The governance calendar will be reviewed and so will the meeting dates and times.</p> <p>Closed session could be moved to the beginning of the agenda, which would mirror what NJUHSD does for their board meetings. Closed session begins at 4pm, then there's a break and at 5pm the regular meeting begins. This could be time efficient. Trustee Goodman suggests we change the board meeting times to 5pm.</p> <p>Superintendent Mikal will reach out to CSBA to see if there's a flyer with information explaining the closed session process.</p>	
Discussion/Action	F.	Food Forest Discussion Oak Tree- <i>Malik Goodman</i>	
		<p>Melayna presented a proposal for an orchard to be built on the Little Acorns Preschool/Oak Tree site. An ad-hoc committee will be formed to look into the maintenance and water requirements and costs associated with having an orchard on that site. The committee will be comprised of two board members, the superintendent, and Melanya. The site plan will be sent to Sunshine Bender.</p> <p>Superintendent Scott Mikal would like to have an initial meeting before the ad-hoc committee is formed.</p>	
Discussion/Action	G.	RBT 1 FTE Paraprofessional- SM	
		<p>This is a temporary adoption of an RBT 1.0 FTE classified position, they have proper credentials. The description can be revisited later. This is an opportunity to educate paraprofessionals and helps social regulation in students.</p> <p>Staff training will be a future board meeting item.</p> <p>Lorien Whitestone makes a motion to approve the RBT 1 FTE Paraprofessional, Mindi Morton seconds, motion carries (4/0/1/0) as follows:</p>	
		<p>Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz</p>	<p>Yes Yes Yes Absent Yes</p>
Discussion/Action	H.	Preschool Salary Increase/Schedule- SM	
		<p>Mindi Morton makes a motion to approve the preschool salary increase with the adjusted schedule. Lorien Whitestone seconds, motion carries (4/0/1/0) as follows:</p>	
		<p>Malik Goodman Lorien Whitestone Mindi Morton Amy Boyle Aubrey Puetz</p>	<p>Yes Yes Yes Absent Yes</p>

Discussion/Action	I.	CSBA AEC San Diego - SM	
		The CSBA's AEC happens every other year, it is in San Diego this year. It's \$120 for a flight from Sacramento International to San Diego and registration is \$700 per person. Superintendent Mikal and Superintendent/Board secretary Freya Johnson are registered to go. Superintendent Mikal encourages board members to attend.	
Discussion/Action	J.	California Dashboard Review- Scott Mikal (gray)	
		Superintendent Mikal presented the California Dashboard Review results from last year's testing. 30% of students meet or exceed the standard. Two other quartiles are "nearly" and "below" proficient. Superintendent Mikal wants # of "nearly" proficient students. This data was presented at the staff meeting. There was no data from 2021. There's nowhere to go but up with our new McGraw Hill curriculum. Students will be identified by our own internal assessments to assess if they need intervention. Superintendent Mikal will address this with our TOSA Bonnie Al-Rifai.	
Discussion/Action	K.	Winter Program-Mindi Morton	
		A winter program will happen at Grizzly Hill this year, a new PA system and speakers will be installed.	
	9.	PUBLIC COMMENT ON CLOSED SESSION ITEMS	
		No public comment on closed session items.	
	10.	CLOSED SESSION at 6:30pm.	
	A.	Public Employee Discipline/Dismissal/Release (Government Code § 54957)	
	B.	Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Non-Represented Classified. Agency Negotiator: Scott Mikal SM	
	C.	Conference With Real Property Negotiators (Government Code § 54956.8) Property: District Negotiator: Negotiating Parties: Under Negotiation:	
	D.	Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3). Name of Case: 2022080732 Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2) or (3). Number of potential cases: If applicable, facts and circumstances:	
	11.	RECESS /RECONVENE - Report Out on Closed Session – Malik Goodman	
	A.	Reportable Action Taken Regarding Public Employee Discipline/Dismissal/Release (Government Code § 54957(b))	
		No reportable action taken.	
	B.	Conference with Labor Negotiator (Government Code § 54957.6). Employee Organizations: Non-Represented Classified. Agency Negotiator: Scott Mikal SM	
		No reportable action taken.	
	C.	Reportable Action Taken Regarding Conference With Real Property Negotiators	

		(Government Code § 54956.8) <u>Property:</u> <u>Negotiator:</u> Scott Mikal-Heine <u>Negotiating Parties:</u> <u>Under Negotiation:</u>	
		No reportable action taken.	
	D.	Reportable Action Taken Regarding Conference With Legal Counsel – Anticipated/Existing Litigation (Government Code § 54956.9(d)(1) (Government Code § 54956.9(d)(2) or (3). Name of Case: 2022080732 Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2) or (3). Number of potential cases: If applicable, facts and circumstances: No reportable action taken.	
		No reportable action taken.	
<i>Discussion</i>	12.	FUTURE AGENDA ITEMS DISCUSSION	
		Personnel Change/School Nurse Hre. Food Forest on January agenda. Livestock at Little Acorns Preschool/Oak Tree. Scheduling of a regular board meeting in Washington, CA for a January discussion item.	
	13.	UPCOMING MEETINGS: November 8 th 2022	
	14.	ADJOURNMENT at 7:10pm	

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

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

Malik Goodman, Board President

11/08/2022

Date

Scott Mikal-Heine, Superintendent/Principal

11/08/2022

Date

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
<i>Direct Employee</i>										
			AL-RIFAI, BONNIE (000203) 12742 BUTTERFLY DR. NEVADA CITY, CA 95959							
2022/23	10/25/22		INTERVENTION SUPP	BA 10-25-22 (629789)	11/07/22	Paid	Printed	313.00		313.00
Check #	23-521811	2023	01-0100-4300-00-000-0-1110-1000-000-0060		BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount	313.00	

<i>Direct Employee</i>										
			BENDER, SUNSHINE M (000130) 17448 GREEN RAVINE RD NEVADA CITY, CA 95959							
2022/23	11/03/22		MILEAGE BEL PROGRAM DEPOSITS NCSOS	SB 11-3-22 (629789)	11/07/22	Paid	Printed	462.50		462.50
Check #	23-521812	2023	01-0000-5220-00-000-0-0000-7200-000-0000		BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount	462.50	

<i>Direct Employee</i>										
			BREWER, MICHAEL R (000215) 17797 SKYLAND RD. NEVADA CITY, CA 95949							
2022/23	09/01/22		MOWER REPAIR	MIB 9-1-22 (631099)	11/15/22	Paid	Printed	62.83		62.83
Check #	23-522214	2023	01-0000-5640-00-000-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#		Register # 000203	
								Total Invoice Amount	62.83	

<i>Direct Employee</i>										
			JOHNSON, FREYA (000199) 12244 MURPHY RD. NEVADA CITY, CA 95959							
2022/23	11/01/22		DO OFFICE MILEAGE	FJ 11-2-22 (629789)	11/07/22	Paid	Printed	34.94		34.94
Check #	23-521813	2023	01-0000-5220-00-005-0-0000-2700-000-0000		BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount	34.94	

Direct Employee LANGLEY, MATTHEW (000197)
17537 Sunrise Rd.
Nevada City, CA 95959

Selection Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:56PM

ESCAPE ONLINE

Page 1 of 32

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee										
2022/23	11/01/22		LANGLEY, MATTHEW (000197)	(continued)						
			CUSTODIAL MILEAGE	ML 10-4-22 (629789)	11/07/22	Paid	Printed	59.38		59.38
Check #	23-521814		2023 01-0000-5220-00-005-0-0000-2700-000-0000							
			BatchId AP11092022			Check Date 11/10/22	PO#			Register # 000202
								Total Invoice Amount	59.38	

Direct Employee										
2022/23	10/13/22		MARTINES, SHELLINE (000200)							
			14491 BOQUEST DR. NEVADA CITY, CA 95959	PBIS MEALS TRAINING	SM 10-13-22 (629789)	11/07/22	Paid	Printed	12.82	12.82
Check #	23-521815		2023 01-0100-5210-00-005-0-0000-3110-000-0101							
			BatchId AP11092022			Check Date 11/10/22	PO#			Register # 000202
								Total Invoice Amount	12.82	

Direct Employee										
2022/23	11/14/22		MARTINES, SHELLINE (000200)							
			14491 BOQUEST DR. NEVADA CITY, CA 95959	STUDENT TRANSPORT VAN	SM 11-14-22 (631099)	11/15/22	Paid	Printed	75.00	75.00
Check #	23-522215		2023 01-0000-4390-00-000-0-0000-8100-000-0000							
			BatchId AP11172022			Check Date 11/18/22	PO#			Register # 000203
								Total Invoice Amount	75.00	

Direct Employee										
2022/23	10/13/22		MIKAL-HEINE, SCOTT A (000222)							
			18700 ANGELWOOD LANE NEVADA CITY, CA 95959	PBIS MEALS TRAINING	SM 10-13-22 (629789)	11/07/22	Paid	Printed	63.58	63.58
Check #	23-521816		2023 01-0100-5210-00-005-0-0000-3110-000-0101							
			BatchId AP11092022			Check Date 11/10/22	PO#			Register # 000202
								Total Invoice Amount	63.58	

Direct Employee										
2022/23	10/10/22		ROBERTS, CECOLIE (000229)							
			P.O. BOX 1721 CEDAR RIDGE, CA 95924	FINGERPRINTS	CR 10-10-22 (634218)	11/29/22	Paid	Printed	29.00	29.00
			2023 01-0000-5840-00-000-0-0000-2700-000-0000							

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Employee: ROBERTS, CECOLIE (000229) (continued) BatchId AP12012022 Check Date 12/02/22 PO# Register # 000204

Check # 23-522700 Total Invoice Amount 29.00

Direct Employee: RUCKRICH, PHIL (000210)
 20480 PLEASANT VALLEY RD,
 NORTH SAN JUAN, CA 95960

2022/23 10/13/22 PBIS MEALS PR 10-13-22 11/07/22 Paid Printed 16.11 16.11
 TRAINING (629789)
 Check # 23-521817 2023 01-0100-5210-00-005-0-0000-3110-000-0101
 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202
Total Invoice Amount 16.11

Direct Employee: STEAD, JUDY (000211)
 PO BOX 241
 NORTH SAN JUAN, CA 95960

2022/23 10/13/22 PBIS MEALS JS 10-13-22 11/07/22 Paid Printed 14.00 14.00
 TRAINING (629789)
 Check # 23-521818 2023 01-0100-5210-00-005-0-0000-3110-000-0101
 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202
Total Invoice Amount 14.00

Direct Employee: TODIRITA, KATHERINE (000213)
 18442 SILVERTHORNE LN,
 NEVADA CITY, CA 95959

2022/23 10/28/22 SIERRA HARVEST KT 1025 11/07/22 Paid Printed 58.13 58.13
 2023 01-0100-5210-00-005-0-0000-3110-000-0101
 Check # 23-521819 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202
Total Invoice Amount 58.13

Direct Employee: WILLIAMS, KARINA (000230)
 P.O. BOX 928
 NORTH SAN JUAN, CA 95960

2022/23 11/18/22 FINGERPRINTS KW 11-18-22 11/29/22 Paid Printed 29.00 29.00
 (634218)
 Check # 23-522701 2023 01-0000-5840-00-000-0-0000-2700-000-0000
 BatchId AP12012022 Check Date 12/02/22 PO# Register # 000204
Total Invoice Amount 29.00

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022,
 Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
<i>Direct Vendor</i> AALRR ATTORNEYS AT LAW (000255/1) 12800 CENTER COURT DR STE 300 CERRITOS, CA 90703											
2022/23	06/30/22		LEGAL SERVICES JUNE	655447	(631099)	11/15/22	Paid	Printed	1,080.21	1,080.21	
Check #	23-522216		2023 01-0000-5802-00-000-0-0000-7200-000-0000		BatchId AP11172022		Check Date 11/18/22		PO#	Register # 000203	
2022/23	07/31/22		LEGAL SERVICE JULY	657951	(631099)	11/15/22	Paid	Printed	150.64	150.64	
Check #	23-522216		2023 01-0000-5802-00-000-0-0000-7200-000-0000		BatchId AP11172022		Check Date 11/18/22		PO#	Register # 000203	
									Total Invoice Amount	1,230.85	

<i>Direct Vendor</i> ALL PHASE HEATING AND AIR INC (000251/1) 731 SOUTH AUBURN ST GRASS VALLEY, CA 95945											
2022/23	11/02/22		HVAC SYSTEM	38215670		11/07/22	Paid	Printed	98.00	98.00	
Check #	23-521820		2023 01-0000-5655-00-005-0-0000-8100-000-0000		BatchId AP11092022		Check Date 11/10/22		PO#	Register # 000202	
									Total Invoice Amount	98.00	

<i>Direct Vendor</i> AMS.NET,INC. (000357/2) P.O. BOX 4933 HAYWARD, CA 94540-4933											
2022/23	11/28/22		ERATE NETWORK EQUIP	0061553	(634218)	11/29/22	Paid	Printed	756.42	756.42	
Check #	23-522702		2023 01-0000-4400-00-000-0-0000-7200-000-0000		BatchId AP12012022		Check Date 12/02/22		PO#	Register # 000204	
									Total Invoice Amount	756.42	

<i>Direct Vendor</i> AT&T (000010/1) PO BOX 9011 CAROL STREAM, IL 60197-9011											
2022/23	10/22/22		BAN 9391080849	000018959402		11/07/22	Paid	Printed	49.89	49.89	
Check #	23-521821		2023 01-0000-5930-00-000-0-0000-8100-000-0000		BatchId AP11092022		Check Date 11/10/22		PO#	Register # 000202	
									Total Invoice Amount	49.89	

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor AT&T (000010/1) PO BOX 9011 CAROL STREAM, IL 60197-9011										
2022/23	11/06/22		BAN 9391001368	000019023171	11/15/22	Paid	Printed	46.21		46.21
			(631099)							
Check #	23-522217	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP11172022	11/15/22	Check Date 11/18/22	PO#	Register # 000203		
2022/23	11/06/22		BAN 9391007879	000019023395	11/15/22	Paid	Printed	497.64		497.64
			(631099)							
Check #	23-522217	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP11172022	11/15/22	Check Date 11/18/22	PO#	Register # 000203		
2022/23	11/06/22		BAN 9391007881	000019023396	11/15/22	Paid	Printed	76.36		76.36
			(631099)							
Check #	23-522217	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP11172022	11/15/22	Check Date 11/18/22	PO#	Register # 000203		
2022/23	11/06/22		BAN 9391007882	000019023397	11/15/22	Paid	Printed	116.69		116.69
			(631099)							
Check #	23-522217	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP11172022	11/15/22	Check Date 11/18/22	PO#	Register # 000203		
								Total Invoice Amount		736.90

Direct Vendor										
AT&T (000010/1) PO BOX 9011 CAROL STREAM, IL 60197-9011										
2022/23	11/10/22		BAN 9391001369	000019031815	11/29/22	Paid	Printed	21.70		21.70
			(634218)							
Check #	23-522703	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP12012022	11/29/22	Check Date 12/02/22	PO#	Register # 000204		
2022/23	11/22/22		BAN 9391080849	000019104811	11/29/22	Paid	Printed	48.22		48.22
			(634218)							
Check #	23-522703	2023 01-0000-5930-00-0000-8100-000-0000		BatchId AP12012022	11/29/22	Check Date 12/02/22	PO#	Register # 000204		
								Total Invoice Amount		69.92

Direct Vendor										
AUTO-CHLOR (000011/1) 3000 ACADEMY WAY #100 SACRAMENTO, CA 95815										
2022/23	11/04/22		HAND SOAP	223300200903 B	11/07/22	Paid	Printed	57.87		57.87
			CUSTODIAL	(629789)						

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor										
AUTO-CHLOR (000011/1) (continued)										
2022/23	11/04/22		HAND SOAP CUSTODIAL	223300200903 B (629789) (continued)	11/07/22	Paid	Printed	(continued)		
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-521822			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount	57.87	

Direct Vendor										
B & C HOME CENTERS (000073/1) 2032 NEVADA CITY HIGHWAY GRASS VALLEY, CA 95945										
2022/23	10/19/22		PLUMBING REPAIR ROOM 6	520375 (629789)	11/07/22	Paid	Printed	51.69		51.69
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-521823			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	
2022/23	10/20/22		PLUMBING REPAIR ROOM 6	520474 (629789)	11/07/22	Paid	Printed	30.90		30.90
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-521823			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	

2022/23	10/27/22		SPRINKLER REPAIR	521310 (629789)	11/07/22	Paid	Printed	7.79		7.79
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-521823			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	

2022/23	10/28/22		SHELF DOORS/ MOUSE TRAPS	521425 (629789)	11/07/22	Paid	Printed	113.61		113.61
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-521823			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	

Total Invoice Amount										
								203.99		

Direct Vendor										
B & C HOME CENTERS (000073/1) 2032 NEVADA CITY HIGHWAY GRASS VALLEY, CA 95945										
2022/23	11/04/22		ICEMELT	522132 (634218)	11/29/22	Paid	Printed	153.85		153.85
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-522704			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	

2022/23	11/17/22		SHARK BITE FOR PLUMBING	523621 (634218)	11/29/22	Paid	Printed	6.79		6.79
2023 01-0000-4300-00-005-0-0000-8100-000-0000										
Check #	23-522704			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	

Check #	23-522704			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
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Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor B & C HOME CENTERS (000073/1) (continued)										
2022/23	11/23/22		PARTS TO HANG SPEAKERS	524326	11/29/22	Paid	Printed	24.61		24.61
2023 01 - 0000 - 4300 - 00 - 005 - 0 - 0000 - 8100 - 000 - 0000										
Check #	23-522704			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/17/22		ICEMELT	524638	11/29/22	Paid	Printed	153.85		153.85
2023 01 - 0000 - 4300 - 00 - 005 - 0 - 0000 - 8100 - 000 - 0000										
Check #	23-522704			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
								Total Invoice Amount		339.10

Direct Vendor BEN FRANKLIN CRAFTS (000236/1)										
598 SUTTON WAY GRASS VALLEY, CA 95945										
2022/23	11/19/22		1-2 CLASS SUPP	758855	11/29/22	Paid	Printed	54.65		54.65
2023 01 - 0000 - 4300 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0000										
Check #	23-522705			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
								Total Invoice Amount		54.65

Direct Vendor CHERRY GULCH INC (000367/1)										
P.O. BOX 678 EMMETT, ID 83617										
2022/23	11/01/22		TUITION OCT	13995	11/07/22	Paid	Printed	14,880.00		14,880.00
2023 01 - 6500 - 5800 - 00 - 000 - 0 - 5760 - 1180 - 000 - 0000										
Check #	23-521824			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	
2022/23	11/01/22		TUITION NOV	14058	11/07/22	Paid	Printed	14,400.00		14,400.00
2023 01 - 6500 - 5800 - 00 - 000 - 0 - 5760 - 1180 - 000 - 0000										
Check #	23-521824			BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount		29,280.00

Direct Vendor CHERRY GULCH INC (000367/1)										
P.O. BOX 678 EMMETT, ID 83617										
2022/23	11/21/22		TUITION DEC 22	14126	11/29/22	Paid	Printed	14,880.00		14,880.00
2023 01 - 6500 - 5800 - 00 - 000 - 0 - 5760 - 1180 - 000 - 0000										
Check #	23-522706			BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
								Total Invoice Amount		14,880.00

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor CHRISTY WHITE ACC. CORP. (000349/1) 348 OLIVE STREET SAN DIEGO, CA 92103										
2022/23	10/31/22		10% FINAL BILL	18529 (631099)	11/15/22	Paid	Printed	1,440.00		1,440.00
Check #	23-522218		2023 01-0000-5803-00-000-0-0000-7191-000-0000							
				BatchId AP11172022		Check Date 11/18/22		PO#		Register # 000203
								Total Invoice Amount	1,440.00	

Direct Vendor CLIFORNIA INTERNET LP dba GEOLINKS (000219/1) 251 CAMARILLO RANCH RD CAMARILLO, CA 93012										
2022/23	11/01/22		WASH INTERNET	BD0114735 (629789)	11/07/22	Paid	Printed	24.00		24.00
Check #	23-521825		2023 01-0000-5930-00-000-0-0000-8100-000-0000							
				BatchId AP11092022		Check Date 11/10/22		PO#		Register # 000202
2022/23	11/01/22		GH INTERNET	BDO114103 (629789)	11/07/22	Paid	Printed	24.00		24.00
Check #	23-521825		2023 01-0000-5930-00-000-0-0000-8100-000-0000							
				BatchId AP11092022		Check Date 11/10/22		PO#		Register # 000202
								Total Invoice Amount	48.00	

Direct Vendor CRANMER ENGINEERING INC (000035/1) PO BOX 1240 GRASS VALLEY, CA 95945										
2022/23	10/31/22		DW OPERATOR	GEK0334 (631099)	11/15/22	Paid	Printed	532.00		532.00
Check #	23-522219		2023 01-0000-5800-00-005-0-0000-8100-000-0000							
				BatchId AP11172022		Check Date 11/18/22		PO#		Register # 000203
2022/23	10/31/22		BACTERIA TEST	GEK0335 (631099)	11/15/22	Paid	Printed	50.00		50.00
Check #	23-522219		2023 01-0000-5800-00-005-0-0000-8100-000-0000							
				BatchId AP11172022		Check Date 11/18/22		PO#		Register # 000203
								Total Invoice Amount	582.00	

Direct Vendor DEPARTMENT OF JUSTICE (000096/1) PO BOX 944255 SACRAMENTO, CA 94244-2550										
2022/23	11/03/22		FINFERPRINTS	615151 (631099)	11/15/22	Paid	Printed	49.00		49.00

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor										
2022/23	11/03/22		DEPARTMENT OF JUSTICE (000096/1)	(continued)						
			FINFERPRINTS	615151	(631099)	11/15/22	Paid	Printed	(continued)	
Check #	23-522220		2023 01-0000-5840-00-000-0-0000-2700-000-0000							
					BatchId	AP11172022	Check Date	11/18/22	PO#	Register # 000203
										Total Invoice Amount
										49.00

Direct Vendor										
2022/23	11/01/22		DURHAM SCHOOL SERVICES (000041/1)							
			FILE 749085							
			LOS ANGELES, CA 90074-9085							
2022/23	11/01/22		BUS FIELDTRIP	91931978	(629789)	11/07/22	Paid	Printed	582.08	582.08
Check #	23-521826		2023 01-0100-5871-00-000-0-1110-1000-000-0000							
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
2022/23	11/02/22		BUS SERVICE OCT	91932396	(629789)	11/07/22	Paid	Printed	8,746.17	8,746.17
Check #	23-521826		2023 01-0100-5100-00-000-0-0000-3600-000-0000							
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
										Total Invoice Amount
										9,328.25

Direct Vendor										
2022/23	10/31/22		EMPLOYMENT DEVELOPMENT DEPARTMENT (000084/1)							
			PO BOX 2482							
			SACRAMENTO, CA 95812-2482							
2022/23	10/31/22		2023 01-0000-9515-	942-2311-2	L0108592784	(631099)	11/15/22	Paid	Printed	3,541.20
Check #	23-522221		- - - -							
					BatchId	AP11172022	Check Date	11/18/22	PO#	Register # 000203
2022/23	10/31/22		2023 01-0000-9515-	942-2311-2	L1026883216	(631099)	11/15/22	Paid	Printed	2,092.50
Check #	23-522221		- - - -							
					BatchId	AP11172022	Check Date	11/18/22	PO#	Register # 000203
										Total Invoice Amount
										5,633.70

Direct Vendor										
2022/23	10/28/22		ESGI, LLC (000324/1)							
			P.O. BOX 938							
			ELKHART, IN 46515							
2022/23	10/28/22		ESGI 12 MONTH LICENSE	ESGI42699	(629789)	11/07/22	Paid	Printed	235.00	235.00
Check #	2023 01-0100-5800-00-000-0-1110-1000-000-0000									

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor ESGI, LLC (000324/1) (continued)										
Check #	23-521827				BatchId AP11092022	Check Date 11/10/22	PO#			Register # 000202
2022/23	11/02/22		5 STUDENTS ADDITIONAL	ESG42750 (629789)	11/07/22	Paid	Printed	40.00		40.00
Check #	23-521827		2023 01-0100-5800-00-000-0-1110-1000-000-0000		BatchId AP11092022	Check Date 11/10/22	PO#			Register # 000202
								Total Invoice Amount		275.00
Direct Vendor EVONY GREEN (000362/1) P.O. BOX 209 WASHINGTON, CA 95986										
2022/23	11/01/22		PARENT MILEAGE WASH	EG 10-31-22 (634218)	11/29/22	Paid	Printed	281.25		281.25
Check #	23-522707		2023 01-0000-5876-00-004-0-0000-3600-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#			Register # 000204
								Total Invoice Amount		281.25
Direct Vendor GABRIEL AL-RIFAI (000364/1) 167 NORTHRIDGE DR GRASS VALLEY, CA 95945										
2022/23	10/27/22		SPORTS ELECTIVE	123458 (629789)	11/07/22	Paid	Printed	270.00		270.00
Check #	23-521828		2023 01-0100-5800-00-000-0-1110-1000-000-0050		BatchId AP11092022	Check Date 11/10/22	PO#			Register # 000202
								Total Invoice Amount		270.00
Direct Vendor GABRIEL AL-RIFAI (000364/1) 167 NORTHRIDGE DR GRASS VALLEY, CA 95945										
2022/23	11/18/22		PE ELECTIVE	GA 11-18-22 (634218)	11/29/22	Paid	Printed	315.00		315.00
Check #	23-522708		2023 01-0100-5800-00-000-0-1110-1000-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#			Register # 000204
								Total Invoice Amount		315.00
Direct Vendor HEIDI BETHKE (000120/1) 4010 LITTLE VALLEY RD RENO, NV 89508										
2022/23	10/31/22		OCT PSYCH SERVICES	OCT 2022 HB (629789)	11/07/22	Paid	Printed	1,815.40		1,815.40
Check #	2023 01-6546-5800-00-000-0-5760-3120-000-0000									

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor HEIDI BETHKE (000120/1) (continued) BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

Total Invoice Amount 1,815.40

Direct Vendor HENNIGS AUTO AND EQUIP REPAIR (000221/1)

27145 HIGHWAY 49
NEVADA CITY, CA 95959

2022/23 11/10/22 BREAKES WHITE TRUCK 2022321 (631099) 11/15/22 Paid Printed 179.01 179.01

Check # 23-522222 2023 01-0000-5640-00-000-0-0000-8100-000-0000 BatchId AP11172022 Check Date 11/18/22 PO# Register # 000203

Total Invoice Amount 179.01

Direct Vendor HUNT AND SONS INC (000044/1)

PO BOX 277670
SACRAMENTO, CA 95827-7670

2022/23 10/31/22 FUEL 849822 (629789) 11/07/22 Paid Printed 323.34 323.34

Check # 23-521830 2023 01-0000-4390-00-000-0-0000-8100-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

Total Invoice Amount 323.34

Direct Vendor HUNT AND SONS INC (000044/1)

PO BOX 277670
SACRAMENTO, CA 95827-7670

2022/23 11/15/22 FUEL WHITE VAN AND TRUCK 865692 (634218) 11/29/22 Paid Printed 451.31 451.31

Check # 23-522709 2023 01-0000-4390-00-000-0-0000-8100-000-0000 BatchId AP12012022 Check Date 12/02/22 PO# Register # 000204

Total Invoice Amount 451.31

Direct Vendor JACQUELINE RUTH DEBETS (000369/1)

14618 TYLER FOOTE ROAD
NEVADA CITY, CA 95959

2022/23 10/07/22 2022080732 2022080732 (631099) 11/15/22 Paid Printed 83,523.06 83,523.06

Check # 23-522223 2023 01-6500-5800-00-000-0-5760-1180-000-0000 BatchId AP11172022 Check Date 11/18/22 PO# Register # 000203

Total Invoice Amount 83,523.06

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

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011 - TWIN RIDGES ELEMENTARY SCHL DIST

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ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor										
			JOLENE SY (000368/1)							
			2220 TERRACE VIEW CT							
			COOL, CA 95614							
2022/23	10/03/22		IDAHO TRAVEL	JS 10-3-22 (629789)	11/07/22	Paid	Printed	427.96		427.96
Check #	23-521831		2023 01-0000-5210-00-000-0-0000-7200-000-0000							
				BatchId AP11092022			Check Date 11/10/22		PO#	Register # 000202
								Total Invoice Amount	427.96	

Direct Vendor										
			LAZANO SMITH,LLP (000345/1)							
			7404 N. SPALDING AVENUE							
			FRESNO, CA 93720							
2022/23	11/10/22		OCT LEGAL SERVICES	OCT LEGAL 22 (634218)	11/29/22	Paid	Printed	8,449.87		8,449.87
Check #	23-522710		2023 01-0000-5802-00-000-0-0000-7200-000-0000							
				BatchId AP12012022			Check Date 12/02/22		PO#	Register # 000204
								Total Invoice Amount	8,449.87	

Direct Vendor										
			MATTHEW LANGLEY (000327/1)							
			17537 SUNRISE RD							
			NEVADA CITY, CA 95959							
2022/23	11/01/22		MUSIC ELECTIVE	1376 (629789)	11/07/22	Paid	Printed	495.00		495.00
Check #	23-521832		2023 01-0100-5800-00-000-0-1110-1000-000-0050							
				BatchId AP11092022			Check Date 11/10/22		PO#	Register # 000202
								Total Invoice Amount	495.00	

Direct Vendor										
			McGRAW HILL SCHL EDUC HLDG LLC (000222/1)							
			LOCK BOX 71545							
			CHICAGO, IL 60694-1545							
2022/23	11/01/22		SCIENCE BOOKS	125738669001 (631099)	11/15/22	Paid	Printed	275.49		275.49
Check #	23-522224		2023 01-6300-8560-00-000-0-0000-0000-000-0000							
				BatchId AP11172022			Check Date 11/18/22		PO#	Register # 000203
								Total Invoice Amount	275.49	

Direct Vendor										
			MICHELLE M HANSON CPA (000102/1)							
			200 GATEWAY DRIVE 370							
			LINCOLN, CA 95648							
2022/23	11/02/22		BILL #2 AUDIT	17-0808 (629789)	11/07/22	Paid	Printed	7,700.00		7,700.00
			2023 01-0000-5803-00-000-0-0000-7191-000-0000							

Selection Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

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Page 12 of 32

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor MICHELLE M HANSON CPA (000102/1) (continued)										
Check #	23-521833				BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount	7,700.00	

Direct Vendor NAVO AND SONS INC (000195/1)										
PO BOX 975 GRASS VALLEY, CA 95945										
2022/23	11/15/22		SEPTIC PUMPING	79881524	11/29/22	Paid	Printed	2,462.74		2,462.74
								(634218)		
Check #	23-522711		2023 01-0000-5800-00-005-0-0000-8100-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/18/22		SEPTIC PUMPING	80007348	11/29/22	Paid	Printed	2,205.00		2,205.00
								(634218)		
Check #	23-522711		2023 01-0000-5800-00-005-0-0000-8100-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
								Total Invoice Amount	4,667.74	

Direct Vendor NEVADA CITY SCH OF ARTS (000127/1)										
13032 BLITNEY SPRINGS ROAD NEVADA CITY, CA 95959										
2022/23	11/29/22		NCSA IN LIEU TAX	22-23	11/29/22	Paid	Printed	36,225.00		36,225.00
								(634218)		
Check #	23-522712		2023 01-0000-9500- - -0. - - -		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
								Total Invoice Amount	36,225.00	

Direct Vendor NEVADA COUNTY COMM DEV (000112/1)										
950 MAIDU AVE NEVADA CITY, CA 95959										
2022/23	10/18/22		SITE 061-260-018	061260018-22-23	11/15/22	Paid	Printed	353.18		353.18
								(631099)		
Check #	23-522225		2023 01-0000-5800-00-005-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#		Register # 000203	
								Total Invoice Amount	353.18	

Direct Vendor PARS ADMIN (000016/1)										
4350 VON KARMAN AVE NEWPORT BEACH, CA 92660-2080										
2022/23	11/11/22		PARS FEES 9/30	51805	11/29/22	Paid	Printed	258.64		258.64
								(634218)		
2023	01-0000-3902-00-005-0-0000-2700-000-0000									

Selection Sorted by AP Check Order Option, Filtered by Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

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Page 13 of 32

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor PARS ADMIN (000016/1) (continued)										
Check #	23-522713				BatchId AP12012022	Check Date 12/02/22	PO#	Total Invoice Amount	258.64	Register # 000204

Direct Vendor PG&E (000050/1) BOX 997300 SACRAMENTO, CA 95899-7300										
2022/23	11/03/22		0390455458-5		11/15/22	Paid	Printed	24.74		24.74
			(631099)							
Check #	23-522226	2023	01-0000-5520-00-004-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#			Register # 000203
2022/23	11/03/22		0588820133-1		11/15/22	Paid	Printed	231.91		231.91
			(631099)							
Check #	23-522226	2023	01-0000-5520-00-004-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#			Register # 000203
2022/23	11/03/22		4640442670-5		11/15/22	Paid	Printed	10,204.98		10,204.98
			(631099)							
Check #	23-522226	2023	01-0000-5520-00-005-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#			Register # 000203

2022/23	11/03/22		6931227577-4		11/15/22	Paid	Printed	88.61		88.61
			(631099)							
Check #	23-522226	2023	01-0000-5520-00-004-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#			Register # 000203
2022/23	11/03/22		7588441545-8		11/15/22	Paid	Printed	189.23		189.23
			(631099)							
Check #	23-522226	2023	01-0000-5520-00-004-0-0000-8100-000-0000		BatchId AP11172022	Check Date 11/18/22	PO#			Register # 000203
								Total Invoice Amount	10,739.47	

Direct Vendor RAY A MORGAN COMPANY INC (000104/1) 3131 ESPLANDE CHICO, CA 95973										
2022/23	10/17/22		WASH COPIES		11/07/22	Paid	Printed	.77		.77
			(629789)							
Check #	23-521834	2023	01-2600-5600-00-004-0-0000-8100-000-0000		BatchId AP11092022	Check Date 11/10/22	PO#			Register # 000202
2022/23	10/17/22		COPIES		11/07/22	Paid	Printed	487.48		487.48
			(629789)							
Check #	23-521834	2023	01-0000-5600-00-005-0-1110-1000-000-0000		BatchId AP11092022	Check Date 11/10/22	PO#			Register # 000202

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:56PM

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Scheduled 11/07/2022 - 11/29/2022 Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
(continued)											
2022/23	10/17/22		RAY A MORGAN COMPANY INC (000104/1)	COPIES	3892392	(629789)	11/07/22	Paid	Printed	34.76	34.76
Check #	23-521834		2023 01 - 0000 - 5600 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0000			BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount	523.01		

Direct Vendor											
RAY A MORGAN COMPANY INC (000104/1)											
3131 ESPLANDE											
CHICO, CA 95973											
2022/23	11/01/22		WASH WATER SYSTEM	3905008	(631099)	11/15/22	Paid	Printed	119.21	119.21	
Check #	23-522227		2023 01 - 2600 - 5600 - 00 - 004 - 0 - 8100 - 5000 - 000 - 0000			BatchId	AP11172022	Check Date	11/18/22	PO#	Register # 000203
								Total Invoice Amount	119.21		

Direct Vendor											
RAY A MORGAN COMPANY INC (000104/1)											
3131 ESPLANDE											
CHICO, CA 95973											
2022/23	11/15/22		WASH WATER SYSTEM	3925369	(634218)	11/29/22	Paid	Printed	.47	.47	
Check #	23-522714		2023 01 - 2600 - 5600 - 00 - 004 - 0 - 0000 - 8100 - 000 - 0000			BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204
2022/23	11/15/22		GH COPIES	3925370	(634218)	11/29/22	Paid	Printed	249.27	249.27	
Check #	23-522714		2023 01 - 0000 - 5600 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0000			BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204

Direct Vendor											
RENAISSANCE (000122/1)											
PO BOX 8036											
WISCONSIN RAPIDS, WI 54495-8036											
2022/23	11/18/22		GH WATER SYSTEM	3925819	(634218)	11/29/22	Paid	Printed	151.73	151.73	
Check #	23-522714		2023 01 - 0000 - 5600 - 00 - 000 - 0 - 0000 - 8100 - 000 - 0000			BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204
2022/23	11/18/22		GH COPIES	3925371	(634218)	11/29/22	Paid	Printed	765.58	765.58	
Check #	23-522714		2023 01 - 0000 - 5600 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0000			BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204
								Total Invoice Amount	1,167.05		

Direct Vendor											
RENAISSANCE (000122/1)											
PO BOX 8036											
WISCONSIN RAPIDS, WI 54495-8036											
2022/23	10/24/22		AR STICKERS	INV5272403	(629789)	11/07/22	Paid	Printed	11.29	11.29	
Check #	23-522714		2023 01 - 0100 - 4300 - 00 - 000 - 0 - 1110 - 1000 - 000 - 0060			BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204
								Total Invoice Amount	1,167.05		

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check #	23-521835		RENAISSANCE (000122/1)	(continued)						
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount		11.29

Direct Vendor	SCHOOLS INSURANCE GROUP (000179/1) 550 HIGH STREET SUITE 201 AUBURN, CA 95603-4712									
2022/23	11/01/22		NOV BENEFITS		NOV 2022 BENEFITS	11/07/22	Paid	Printed	23,196.60	23,196.60
Check #	23-521836	2023	01-0000-9514-	-0-					(629789)	
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount		23,196.60

Direct Vendor	STANDARD INSURANCE COMPANY CB (000053/1) PO BOX 4664 PORTLAND, OR 97208-4664									
2022/23	10/20/22				CT 503169	OCT 20 2022	11/07/22	Paid	Printed	82.40
Check #	23-521837	2023	01-0000-3901-00-000-0-0000-2700-000-0000						(629789)	
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount		82.40

Direct Vendor	STANDARD INSURANCE COMPANY CB (000053/1) PO BOX 4664 PORTLAND, OR 97208-4664									
2022/23	11/21/22				CT 503169	NOV 22	11/29/22	Paid	Printed	82.40
Check #	23-522715	2023	01-0000-3901-00-000-0-0000-2700-000-0000						(634218)	
					BatchId	AP12012022	Check Date	12/02/22	PO#	Register # 000204
								Total Invoice Amount		82.40

Direct Vendor	SUBURBAN PROPANE 1643 (000020/1) PO BOX 12027 FRESNO, CA 93776-2027									
2022/23	11/03/22				PROPANE GH	1643-312360	11/07/22	Paid	Printed	1,479.09
Check #	23-521838	2023	01-0000-5510-00-005-0-0000-8100-000-0000			(629789)				
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount		1,479.09

Direct Vendor	SUBURBAN PROPANE 1643 (000020/1) PO BOX 12027 FRESNO, CA 93776-2027									
2022/23	11/03/22				PROPANE GH	1643-312360	11/07/22	Paid	Printed	1,479.09
Check #	23-521838	2023	01-0000-5510-00-005-0-0000-8100-000-0000			(629789)				
					BatchId	AP11092022	Check Date	11/10/22	PO#	Register # 000202
								Total Invoice Amount		1,479.09

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Project Vendor SUBURBAN PROPANE 1643 (000020/1) PO BOX 12027 FRESNO, CA 93776-2027										
2022/23	11/23/22		PROPANE		11/29/22	Paid	Printed	671.96		671.96
								(634218)		
Check #	23-522716		2023 01-0000-5510-00-004-0-0000-8100-000-0000	BatchId	AP12012022	Check Date	12/02/22	PO#		Register # 000204
								Total Invoice Amount	671.96	
Direct Vendor SYSCO SACRAMENTO (000022/1) PO BOX 138007 SACRAMENTO, CA 95813-8007										
2022/23	11/02/22		CUSTODIAL SUPP		11/07/22	Paid	Printed	278.38		278.38
								(629789)		
Check #	23-521839		2023 01-0000-4300-00-005-0-0000-8100-000-0000	BatchId	AP11092022	Check Date	11/10/22	PO#		Register # 000202
								Total Invoice Amount	278.38	
Direct Vendor TOLLNER LAW OFFICES (000365/1) 1570 THE ALAMEDA,SUITE 216 SAN JOSE, CA 95126										
2022/23	10/07/22				11/15/22	Paid	Printed	65,847.60		65,847.60
								(631099)		
Check #	23-522228		2023 01-0000-5802-00-000-0-0000-7200-000-0000	BatchId	AP1172022	Check Date	11/18/22	PO#		Register # 000203
								Total Invoice Amount	65,847.60	
Direct Vendor TWIN RIDGE ELE SCH DISTRICT (000258/1) 16661 OLD MILL ROAD NEVADA CITY, CA 95959										
2022/23	11/14/22		REPAY REVOLVING PR SH		11/29/22	Paid	Printed	1,125.52		1,125.52
								(634218)		
Check #	23-522717		2023 01-0000-9200-0-0-0-0-0-0	BatchId	AP12012022	Check Date	12/02/22	PO#		Register # 000204
								Total Invoice Amount	1,125.52	
Direct Vendor ULTRA LINK CABLING SYSTEMS INC (000238/1) 875 NEVADA STREET AUBURN, CA 95603										

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2022/23	08/04/22		ULTRA LINK CABLING SYSTEMS INC (000238/1)	(continued)						
			VAPE SENSOR INSTALL		11/07/22	Paid	Printed	4,854.43		4,854.43
2023	01-0000-5800-00-005-0-0000-8100-000-0000									
Check #	23-521840				11/07/22	Paid	Printed	4,854.43		4,854.43
				BatchId	AP11092022			PO#		Register # 000202
								Total Invoice Amount	4,854.43	

Check Vendor
 US BANK CORPORATE PMT SYS (000057/1)
 PO BOX 790428
 ST LOUIS, MO 63179-0428

2022/23	09/28/22		PLUMBING PARTS OT	PL 1003-2022 (629789)	11/07/22	Paid	Printed	22.76		22.76
2023	01-0000-4300-00-001-0-0000-8100-000-0000									
Check #	23-521841				11/07/22	Paid	Printed	72.80		72.80
				BatchId	AP11092022			PO#		Register # 000202
2022/23	10/10/22		PBIS SUPPLIES	SB 10-10-22 (629789)	11/07/22	Paid	Printed	200.91		200.91
2023	01-0100-4300-00-000-0-0000-2700-000-0102									
Check #	23-521841				11/07/22	Paid	Printed	200.91		200.91
				BatchId	AP11092022			PO#		Register # 000202
2022/23	10/04/22		365 EDUCATION	SB 10-4-22 (629789)	11/07/22	Paid	Printed	39.00		39.00
2023	01-0000-4300-00-000-0-0000-2700-000-0000									
Check #	23-521841				11/07/22	Paid	Printed	246.26		246.26
				BatchId	AP11092022			PO#		Register # 000202
2022/23	10/07/22		DMV RECORD	SB 10-7-22 (629789)	11/07/22	Paid	Printed	2.04		2.04
2023	01-6010-4300-00-005-0-8100-5000-000-0000									
Check #	23-521841				11/07/22	Paid	Printed	238.67		238.67
				BatchId	AP11092022			PO#		Register # 000202
2022/23	10/08/22		BEL PROGRAM HOTEL	SB 10-8-22 (629789)	11/07/22	Paid	Printed	238.67		238.67
2023	01-0000-5210-00-000-0-0000-7200-000-0000									
Check #	23-521841				11/07/22	Paid	Printed	238.67		238.67
				BatchId	AP11092022			PO#		Register # 000202

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Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Special Vendor US BANK CORPORATE PMT SYS (000057/1) (continued)										
2022/23	09/15/22		LIGHTBULBS	SB 9-15-22 (629789)	11/07/22	Paid	Printed	106.95		106.95
Check #	23-521841	2023	01-0000-4300-00-005-0-0000-8100-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/16/22		BOARD NAME PLATES	SB 9-16-22 (629789)	11/07/22	Paid	Printed	164.73		164.73
Check #	23-521841	2023	01-0000-4300-00-000-0-0000-7110-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/17/22		BEL PROGRAM HOTEL	SB 9-17-22 (629789)	11/07/22	Paid	Printed	181.57		181.57
Check #	23-521841	2023	01-0000-5210-00-000-0-0000-7200-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/18/22		WATER BOTTLES	SB 9-18-2022 (629789)	11/07/22	Paid	Printed	74.57		74.57
Check #	23-521841	2023	01-0000-4300-00-005-0-0000-2700-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/18/22		BRADS FOR STAFF ROOM	SB 9-18-22 (629789)	11/07/22	Paid	Printed	6.12		6.12
Check #	23-521841	2023	01-0000-4300-00-005-0-0000-2700-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/19/22		SATT PHONE MINS	SB 9-19-22 (629789)	11/07/22	Paid	Printed	350.20		350.20
Check #	23-521841	2023	01-0000-5930-00-000-0-0000-8100-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/20/22		ZOOM YEAR LICENSE	SB 9-20-22 (629789)	11/07/22	Paid	Printed	449.70		449.70
Check #	23-521841	2023	01-0000-4300-00-000-0-0000-7200-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/21/22		LIBRARY BOOKS	SB 9-21-22 (629789)	11/07/22	Paid	Printed	996.15		996.15
Check #	23-521841	2023	01-0000-4300-00-005-0-0000-2420-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202
2022/23	09/22/22		1/2 CLASS SUPPLIES	SB 9-22-2022 (629789)	11/07/22	Paid	Printed	32.51		32.51
Check #	23-521841	2023	01-0000-4300-00-005-0-1110-1000-000-0000							
				BatchId AP11092022		Check Date 11/10/22	PO#			Register # 000202

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011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2022/23	09/22/22		WAIT 4	SB 9-22-2022 (629789)	11/07/22	Paid	Printed	25.00		25.00
Check #	23-521841	2023	01 - 6500 - 4300 - 00 - 000 - 0 - 5760 - 1120 - 000 - 0000							
2022/23	09/22/22		BELLS MUSIC	SB 9-22-22 (629789)	11/07/22	Paid	Printed	220.80		220.80
Check #	23-521841	2023	01 - 0100 - 4300 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0050							
2022/23	09/23/22		1/2 CLASS SUPPLIES	SB 9-23-22 (629789)	11/07/22	Paid	Printed	42.45		42.45
Check #	23-521841	2023	01 - 0000 - 4300 - 00 - 005 - 0 - 1110 - 1000 - 000 - 0000							
2022/23	09/26/22		IDAHO TRAVEL	SB 9-26--2022 (629789)	11/07/22	Paid	Printed	115.00		115.00
Check #	23-521841	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							
2022/23	09/26/22		IDAHO TRAVEL	SB 9-26-2022 (629789)	11/07/22	Paid	Printed	905.54		905.54
Check #	23-521841	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							
2022/23	09/26/22		BOARD NOTICE	SB 9-26-22 (629789)	11/07/22	Paid	Printed	110.13		110.13
Check #	23-521841	2023	01 - 0000 - 4300 - 00 - 000 - 0 - 0000 - 7110 - 000 - 0000							
2022/23	09/29/22		ADOBE SB	SB 9-29-2022 (629789)	11/07/22	Paid	Printed	14.99		14.99
Check #	23-521841	2023	01 - 0000 - 4300 - 00 - 000 - 0 - 0000 - 2700 - 000 - 0000							
2022/23	09/29/22		IDAHO TRAVEL	SB 9-29-22 (629789)	11/07/22	Paid	Printed	525.72		525.72
Check #	23-521841	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							
2022/23	09/30/22		IDAHO TRAVEL	SB 9-30-22 (629789)	11/07/22	Paid	Printed	59.00		59.00
Check #	23-521841	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							
2022/23	09/30/22		IDAHO TRAVEL	SB 9-30-22 (629789)	11/07/22	Paid	Printed	59.00		59.00
Check #	23-521841	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							

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011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:56PM

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Page 20 of 32

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
(continued)										
2022/23	09/27/22		IDAHO TRAVEL	SB-9-26-22 (629789)	11/07/22	Paid	Printed	59.00		59.00
Check #	23-521841	2023	01-0000-5210-00-000-0-0000-7200-000-0000							
2022/23	09/28/22		ACCIDENTAL USE WILL REIMBURSE	SM 9-28-22 (629789)	11/07/22	Paid	Printed	68.01		68.01
Check #	23-521841	2023	01-0000-4300-00-000-0-0000-2700-000-0000							
2022/23	10/17/22		SPORTS ELECTIVE SUPP	SB -11-07-2022 (634218)	11/29/22	Paid	Printed	91.10		91.10
Check #	23-522718	2023	01-0100-4300-00-005-0-1110-1000-000-0050							
2022/23	11/07/22		4-5 CLASS SUPP	SB -11-7-22 (634218)	11/29/22	Paid	Printed	72.88		72.88
Check #	23-522718	2023	01-0000-4300-00-005-0-1110-1000-000-0000							
2022/23	10/17/22		AMAZON MEMBERSHIP	SB 10-17-2022 (634218)	11/29/22	Paid	Printed	139.80		139.80
Check #	23-522718	2023	01-0000-5300-00-000-0-0000-7200-000-0000							
2022/23	10/17/22		SATT PHONE MIN	SB 10-17-22 (634218)	11/29/22	Paid	Printed	350.20		350.20
Check #	23-522718	2023	01-0000-5930-00-000-0-0000-8100-000-0000							
2022/23	10/21/22		MOVIE TICKETS HALLOWEEN	SB 10-21-22 (634218)	11/29/22	Paid	Printed	130.00		130.00
Check #	23-522718	2023	01-0100-4300-00-000-0-0000-2700-000-0102							
2022/23	10/23/22		ART ELECTIVE SUPP	SB 10-23-2022 (634218)	11/29/22	Paid	Printed	75.74		75.74
Check #	23-522718	2023	01-0100-4300-00-005-0-1110-1000-000-0050							
Total Invoice Amount 5,330.58										

Direct Vendor US BANK CORPORATE PMT SYS (00005711)
 PO BOX 790428
 ST LOUIS, MO 63179-0428

Batch #	Batch Date	Batch Description	Batch Amount	Batch Status	Batch Date	Batch PO#	Batch Register #
2022/23	11/07/22	SPORTS ELECTIVE SUPP	91.10	Paid	12/02/22	PO#	000204
2022/23	11/07/22	4-5 CLASS SUPP	72.88	Paid	12/02/22	PO#	000204
2022/23	10/17/22	AMAZON MEMBERSHIP	139.80	Paid	12/02/22	PO#	000204
2022/23	10/17/22	SATT PHONE MIN	350.20	Paid	12/02/22	PO#	000204
2022/23	10/21/22	MOVIE TICKETS HALLOWEEN	130.00	Paid	12/02/22	PO#	000204
2022/23	10/23/22	ART ELECTIVE SUPP	75.74	Paid	12/02/22	PO#	000204

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
(continued)										
2022/23	10/23/22		ART ELECTIVE SUPP	SB 10-23-22 (634218)	11/29/22	Paid	Printed	11.71		11.71
Check #	23-522718		2023 01-0100-4300-00-005-0-1110-1000-000-0050			Check Date 12/02/22	PO#			Register # 000204
2022/23	10/25/22		SMOG TEST	SB 10-25-22 (634218)	11/29/22	Paid	Printed	80.00		80.00
Check #	23-522718		2023 01-0000-5640-00-000-0-0000-8100-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	10/29/22		ADOBE SB	SB 10-29-22 (634218)	11/29/22	Paid	Printed	14.99		14.99
Check #	23-522718		2023 01-0000-5800-00-000-0-0000-7200-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	10/31/22		SSD MEMBERSHIP	SB 10-31-22 (634218)	11/29/22	Paid	Printed	231.75		231.75
Check #	23-522718		2023 01-0000-5300-00-000-0-0000-7110-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	11/04/22		TK-K CLASS SUPP	SB 11-04-2022 (634218)	11/29/22	Paid	Printed	67.60		67.60
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	11/04/22		TK-K SUPP	SB 11-04-22 (634218)	11/29/22	Paid	Printed	91.36		91.36
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	11/05/22		BEL PROGRAM	SB 11-05-2022 (634218)	11/29/22	Paid	Printed	210.12		210.12
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	11/07/22		BOARD POSTING	SB 11-07-2022 (634218)	11/29/22	Paid	Printed	115.50		115.50
Check #	23-522718		2023 01-0000-5800-00-000-0-0000-2700-000-0000			Check Date 12/02/22	PO#			Register # 000204
2022/23	11/07/22		4-5 CLASS SUPP	SB 11-07-22 (634218)	11/29/22	Paid	Printed	75.23		75.23
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000			Check Date 12/02/22	PO#			Register # 000204

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011 - TWIN RIDGES ELEMENTARY SCHL DIST

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ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2022/23	11/01/22		BOOKS	SB 11-1-22 (634218)	11/29/22	Paid	Printed	310.50		310.50
(continued)										
Check #	23-522718	2023 01-0000-4200-00-005-0-0000-2420-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/10/22		CERT LETTER POSTAGE	SB 11-10-22 (634218)	11/29/22	Paid	Printed	9.90		9.90
Check #	23-522718	2023 01-0000-5920-00-000-0-0000-7200-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/03/22		365 ED	SB 11-3-22 (634218)	11/29/22	Paid	Printed	39.00		39.00
Check #	23-522718	2023 01-0000-6800-00-000-0-0000-7200-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/04/22		4-5 CLASS SUPP	SB 11-4-22 (634218)	11/29/22	Paid	Printed	55.89		55.89
Check #	23-522718	2023 01-0000-4300-00-005-0-1110-1000-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/05/22		PAPER	SB 11-5-22 (634218)	11/29/22	Paid	Printed	263.90		263.90
Check #	23-522718	2023 01-0000-4300-00-005-0-1110-1000-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/06/22		4-5 CLASS SUPP	SB 11-6-22 (634218)	11/29/22	Paid	Printed	42.99		42.99
Check #	23-522718	2023 01-0000-4300-00-005-0-1110-1000-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/07/22		BOOKS	SB 11-7-2022 (634218)	11/29/22	Paid	Printed	25.00		25.00
Check #	23-522718	2023 01-0000-4200-00-005-0-0000-2420-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/06/22		SPORTS ELECTIVE SUPP	SB 11-7-22 (634218)	11/29/22	Paid	Printed	106.96		106.96
Check #	23-522718	2023 01-0100-4300-00-005-0-1110-1000-000-0050		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/08/22		WATER BOTTLES	SB 11-8-22 (634218)	11/29/22	Paid	Printed	149.14		149.14
Check #	23-522718	2023 01-0000-4300-00-005-0-0000-2700-000-0000		BatchId	AP12012022	Check Date 12/02/22	PO#		Register # 000204	

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Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2022/23	11/09/22		4-5 CLASS SUPP	SB 11-9-22 (634218)	11/29/22	Paid	Printed	42.16		42.16
(continued)										
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/12/22		PENCILS/ PENS	SB 1112-22 (634218)	11/29/22	Paid	Printed	163.27		163.27
Check #	23-522718		2023 01-0000-4300-00-005-0-1110-1000-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/18/22		PD SM	SM 10-18-2022 (634218)	11/29/22	Paid	Printed	949.00		949.00
Check #	23-522718		2023 01-0000-5210-00-000-0-0000-7150-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/18/22		PD SM	SM 10-18-22 (634218)	11/29/22	Paid	Printed	825.00		825.00
Check #	23-522718		2023 01-0000-5210-00-000-0-0000-7150-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/19/22		CSBA CONFERENCE	SM 10-19-22 (634218)	11/29/22	Paid	Printed	1,540.00		1,540.00
Check #	23-522718		2023 01-0000-5210-00-000-0-0000-7150-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/24/22		FLEET SMOG CHECK	SM 10-24-22 (634218)	11/29/22	Paid	Printed	136.50		136.50
Check #	23-522718		2023 01-0000-5640-00-000-0-0000-8100-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/25/22		PUMPKIN PATCH FT	SM 10-25-22 (634218)	11/29/22	Paid	Printed	837.00		837.00
Check #	23-522718		2023 01-0100-5871-00-000-0-1110-1000-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/01/22		FUEL	SM 11-1-22 (634218)	11/29/22	Paid	Printed	115.25		115.25
Check #	23-522718		2023 01-0000-4390-00-000-0-0000-8100-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/10/22		PD MEALS PBIS	SM 11-10-22 (634218)	11/29/22	Paid	Printed	44.46		44.46
Check #	23-522718		2023 01-0000-5210-00-000-0-0000-7200-000-0000		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	

Selection Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTRY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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2022/23	11/02/22		US BANK CORPORATE PMT SYS (000057/1)	(continued)	11/29/22	Paid	Printed	275.00		275.00
			PD FJ & SM	SM 11-2-22				(634218)		
Check #	23-522718	2023	01 - 0000 - 5210 - 00 - 000 - 0 - 0000 - 7200 - 000 - 0000							
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register # 000204
										Total Invoice Amount
										7,688.90

Direct Vendor										
			US BANK EQUIPMENT FINANCE (000056/1)							
			PO BOX 790448							
			ST LOUIS, MO 63179-0448							
2022/23	11/04/22		COPY LEASE		11/15/22	Paid	Printed	393.63		393.63
								(631099)		
Check #	23-522229	2023	01 - 0000 - 5600 - 00 - 005 - 0 - 0000 - 2700 - 000 - 0000							
				BatchId	AP11172022	Check Date	11/18/22	PO#		Register # 000203
										Total Invoice Amount
										393.63

Direct Vendor										
			VERITABLE VEGETABLE (000023/1)							
			PO BOX 884926							
			SAN FRANCISCO, CA 94188-4926							
2022/23	11/15/22		FVP NOV		11/29/22	Paid	Printed	179.60		179.60
								(634218)		
Check #	23-522719	2023	01 - 5370 - 4700 - 00 - 005 - 0 - 0000 - 3700 - 000 - 0000							
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register # 000204
										Total Invoice Amount
										179.60

Direct Vendor										
			WASHINGTON COUNTY WATER DIST (000063/1)							
			PO BOX 34							
			WASHINGTON, CA 95986							
2022/23	10/31/22		WATER OCTOBER		11/07/22	Paid	Printed	159.00		159.00
								(629789)		
Check #	23-521842	2023	01 - 0000 - 5540 - 00 - 004 - 0 - 0000 - 8100 - 000 - 0000							
				BatchId	AP11092022	Check Date	11/10/22	PO#		Register # 000202
										Total Invoice Amount
										159.00

Direct Vendor										
			WASTE MGMT OF NEVADA COUNTY (000059/1)							
			PO BOX 541065							
			LOS ANGELES, CA 90054-1065							
2022/23	11/03/22		NOV TRASH		11/15/22	Paid	Printed	303.97		303.97
								(631099)		
Check #	23-522230	2023	01 - 0000 - 5570 - 00 - 005 - 0 - 0000 - 8100 - 000 - 0000							
				BatchId	AP11172022	Check Date	11/18/22	PO#		Register # 000203
										Total Invoice Amount
										159.00

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor
 WILMA JENNY TRAVERS (000360/1)
 18200 RAINBOWS END
 NEVADA CITY, CA 95959

2022/23	11/28/22		ART ELECTIVE	JT NOV 22 (634218)	11/29/22	Paid	Printed	540.00		540.00
Check #	23-522720		2023 01-0100-5800-00-000-0-1110-1000-000-0000	BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
2022/23	10/31/22		ART ELECTIVE	JT OCT 22 (634218)	11/29/22	Paid	Printed	360.00		360.00
Check #	23-522720		2023 01-0100-5800-00-000-0-1110-1000-000-0000	BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
Total Invoice Amount								900.00		

Direct Vendor
 YUBA LOCK & SAFE (000139/1)
 1251 EAST MAIN ST
 GRASS VALLEY, CA 95945

2022/23	10/28/22		OT KEYS	5501369 (629789)	11/07/22	Paid	Printed	15.46		15.46
Check #	23-521843		2023 01-0000-4300-00-001-0-0000-8100-000-0000	BatchId AP11092022		Check Date 11/10/22	PO#		Register # 000202	
Total Invoice Amount								15.46		

Direct Vendor
 YUBA RIVER CHARTER (000144/1)
 10085 ADAM AVE
 GRASS VALLEY, CA 95945

2022/23	09/10/21		YRC IN LIEU TAX	YR IN-LIEU 1819 (634218)	11/29/22	Paid	Printed	89,995.00		89,995.00
Check #	23-522721		2023 01-0000-9500- -0-	BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
2022/23	11/29/22		YRC IN LIEU TAX	YRC 22-23 IN LIEU (634218)	11/29/22	Paid	Printed	47,496.00		47,496.00
Check #	23-522721		2023 01-0000-9500- -0-	BatchId AP12012022		Check Date 12/02/22	PO#		Register # 000204	
Total Invoice Amount								137,491.00		

Direct Vendor
 US BANK CORPORATE PMT SYS (000057/1)
 PO BOX 790428
 ST LOUIS, MO 63179-0428

Sorted by AP Check Order Option, Filtered by (Orig = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor 2022/23 09/28/22 US BANK CORPORATE PMT SYS (000057/1) (continued) PL 9-28--2022 11/07/22 Paid Printed 8.14 8.14

Check # 2023 12-0000-4300-00-001-0-0001-1000-000-0000 (629789) BatchId AP11092022 11/07/22 Check Date 11/10/22 PO# Register # 000202 14.27

2022/23 09/28/22 PS SUPP PL 9-28-2022 (629789) 11/07/22 Paid Printed 14.27

Check # 2023 12-0000-4300-00-001-0-0001-1000-000-0000 (629789) BatchId AP11092022 11/07/22 Check Date 11/10/22 PO# Register # 000202 15.57

2022/23 09/28/22 PS SUPP PL 9-30-2022 (629789) 11/07/22 Paid Printed 15.57

Check # 2023 12-0000-4300-00-001-0-0001-1000-000-0000 (629789) BatchId AP11092022 11/07/22 Check Date 11/10/22 PO# Register # 000202 37.98

2022/23 10/29/22 PRESCHOOL SUPP PL CC 10-29-22 (634218) 11/29/22 Paid Printed 19.50

Direct Vendor 2022/23 10/29/22 US BANK CORPORATE PMT SYS (000057/1) PO BOX 790428 ST LOUIS, MO 63179-0428

Check # 2023 12-0000-4300-00-001-0-0001-1000-000-0000 (634218) BatchId AP12012022 11/29/22 Check Date 12/02/22 PO# Register # 000204 19.50

2022/23 11/04/22 AUTO-CHLOR (000011/1) 3000 ACADEMY WAY #100 SACRAMENTO, CA 95815

2022/23 11/04/22 DISHWASHER LEASE 223300200903 11/07/22 Paid Printed 225.37

Check # 2023 13-5310-5600-00-000-0-0000-3700-000-0000 (629789) BatchId AP11092022 11/10/22 Check Date 11/10/22 PO# Register # 000202 225.37

2022/23 11/25/22 DISHWASHER LEASE 223300200986 11/29/22 Paid Printed 171.77

Direct Vendor 2022/23 11/25/22 AUTO-CHLOR (000011/1) 3000 ACADEMY WAY #100 SACRAMENTO, CA 95815

2023 13-5310-5600-00-000-0-0000-3700-000-0000 (634218) BatchId AP11092022 11/29/22 Check Date 11/29/22 PO# Register # 000202 171.77

Sorted by AP Check Order Option. Filtered by (Orig = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

ESCAPE ONLINE

Page 27 of 32

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
			AUTO-CHLOR (000011/1)	(continued)						
Check #	23-522723				BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
						Total Invoice Amount		171.77		

Direct Vendor	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
SYSKO SACRAMENTO (000022/1)										
PO BOX 138007										
SACRAMENTO, CA 95813-8007										
2022/23	10/26/22		FOOD SERVICES		BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								1,346.95		1,346.95

Check #	23-521846				BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
2022/23	10/26/22		KITCHEN SUPP					125.20		125.20

Check #	23-521846				BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
2022/23	11/02/22		FOOD SERVICE					880.92		880.92

Check #	23-521846				BatchId AP11092022	Check Date 11/10/22	PO#		Register # 000202	
								Total Invoice Amount		2,353.07

Direct Vendor	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
SYSKO SACRAMENTO (000022/1)										
PO BOX 138007										
SACRAMENTO, CA 95813-8007										
2022/23	08/27/22		TOWELS		BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
								255.74		255.74

Check #	23-522724				BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	09/01/22		PINTO BEANS					38.95		38.95

Check #	23-522724				BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	09/01/22		SPICES					32.89		32.89

Check #	23-522724				BatchId AP12012022	Check Date 12/02/22	PO#		Register # 000204	
2022/23	09/26/22		SUNFLOWER SEEDS					67.99		67.99

Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:56PM

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor											
2022/23	09/26/22		SYSCO SACRAMENTO (00022/1)	(continued)						(continued)	
			SUNFLOWER SEEDS		11/29/22	Paid	Printed				
			(634218) (continued)							(continued)	
Check #	23-522724	2023	13-5310-4700-00-0000-3700-000-0000								
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register #	000204
2022/23	09/29/22		PARCHMENT PAPER		11/29/22	Paid	Printed	183.28		183.28	
			(634218)								
Check #	23-522724	2023	13-5310-4300-00-0000-3700-000-0000								
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register #	000204
2022/23	11/16/22		FOOD SERVICE		11/29/22	Paid	Printed	642.63		642.63	
			(634218)								
Check #	23-522724	2023	13-5310-4700-00-0000-3700-000-0000								
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register #	000204
2022/23	11/16/22		PAPER PRODUCTS		11/29/22	Paid	Printed	333.25		333.25	
			(634218)								
Check #	23-522724	2023	13-5310-4300-00-0000-3700-000-0000								
				BatchId	AP12012022	Check Date	12/02/22	PO#		Register #	000204
Total Invoice Amount										1,554.73	
Direct Vendor											
US BANK CORPORATE PMT SYS (000057/1)											
PO BOX 790428											
ST LOUIS, MO 63179-0428											
2022/23	09/23/22		FOOD SERVICE		11/07/22	Paid	Printed	66.50		66.50	
			(629789)								
Check #	23-521847	2023	13-5310-4700-00-0000-3700-000-0000								
				BatchId	AP11092022	Check Date	11/10/22	PO#		Register #	000202
2022/23	09/26/22		FOOD SERVICE		11/07/22	Paid	Printed	28.26		28.26	
			(629789)								
Check #	23-521847	2023	13-5310-4700-00-0000-3700-000-0000								
				BatchId	AP11092022	Check Date	11/10/22	PO#		Register #	000202
Total Invoice Amount										94.76	
Final Vendor											
US BANK CORPORATE PMT SYS (000057/1)											
PO BOX 790428											
ST LOUIS, MO 63179-0428											
2022/23	10/31/22		FOOD SERVICE		11/29/22	Paid	Printed	219.70		219.70	
			(634218)								
2023	13-5310-4700-00-0000-3700-000-0000										

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor 23-522725 US BANK CORPORATE PMT SYS (00005771) (continued) BatchId AP12012022 Check Date 12/02/22 PO# Register # 000204

Total Invoice Amount 219.70

Direct Vendor										
VERITABLE VEGETABLE (000023/1)										
PO BOX 884926										
SAN FRANCISCO, CA 94188-4926										

2022/23 10/25/22 VEGGIES FOOD 1510308 (629789) 11/07/22 Paid Printed 245.50 245.50

SERVICE

Check # 23-521848 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

2022/23 10/25/22 VEGGIES FOOD 1510309 (629789) 11/07/22 Paid Printed 227.05 227.05

SERVICE

Check # 23-521848 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

2022/23 11/01/22 VEGGIES FOOD 1511428 (629789) 11/07/22 Paid Printed 294.80 294.80

SERVICE

Check # 23-521848 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

2022/23 11/01/22 VEGGIES FOOD 1511429 (629789) 11/07/22 Paid Printed 185.05 185.05

SERVICE

Check # 23-521848 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

2022/23 11/03/22 VEGGIES FOOD 1511675 (629789) 11/07/22 Paid Printed 249.95 249.95

SERVICE

Check # 23-521848 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11092022 Check Date 11/10/22 PO# Register # 000202

Total Invoice Amount 1,202.35

Direct Vendor										
VERITABLE VEGETABLE (000023/1)										
PO BOX 884926										
SAN FRANCISCO, CA 94188-4926										

2022/23 11/08/22 VEGGIES FOOD 1512500 (631099) 11/15/22 Paid Printed 161.55 161.55

SERVICE

Check # 23-522231 2023 13-5310-4700-00-0000-3700-000-0000 BatchId AP11172022 Check Date 11/18/22 PO# Register # 000203

Total Invoice Amount 161.55

Selection Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 11/07/2022 - 11/29/2022

Bank Account COUNTY - AP Account

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
(Direct Vendor) VERITABLE VEGETABLE (000023/1) PO BOX 884926 SAN FRANCISCO, CA 94188-4926											
2022/23	11/15/22		VEGGIES FOOD SERVIC	1513648	(634218)	11/29/22	Paid	Printed	239.30	239.30	
2023	13-5310-4700-00-0000-00-0000-3700-000-0000										
Check #	23-522726										
		BatchId	AP12012022			Check Date	12/02/22		PO#	Register # 000204	
									Total Invoice Amount	239.30	

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	474,995.63	165,350.51-	640,346.14-
12	57.48	4,968.37	4,910.89
13	6,222.60	7,774.92	1,552.32
Total	481,275.71		

Number of Payments	186	
Number of Checks	83	\$481,275.71
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount		\$481,275.71
Total Unpaid Sales Tax		\$.00
Total Expense Amount		\$481,275.71

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 -	\$99	25
\$100 -	\$499	27
\$500 -	\$999	6
\$1,000 -	\$4,999	11
\$5,000 -	\$9,999	6
\$10,000 -	\$14,999	2
\$15,000 -	\$99,999	5
\$100,000 -	\$199,999	1
\$200,000 -	\$499,999	
\$500,000 -	\$999,999	
\$1,000,000 -		

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor
 ! Number of Prepaid payments
 @ Number of Liability payments
 & Number of Employee Also Vendors
 ? denotes check name different than payment name
 F denotes Final Payment

Report Totals -	Payment Count	186	Check Count	83	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$481,275.71
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Sorted by AP Check Order Option, Filtered by (Org = 11, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Create Date = 11/1/2022, Ending Create Date = 11/30/2022, Page Break by Check/Advice? = N, Zero? = Y)

011 - TWIN RIDGES ELEMENTARY SCHL DIST

Generated for Sunshine Bender (SBENDER), Dec 9 2022 12:55PM

PERSONNEL CHANGE REPORT

DECEMBER 13 2022

All new employees are approved pending successful completion of fingerprint, tuberculosis, and pre-employment physical clearance.

Certificated/Classified Management

Contract Dates

1. Rebekah Keyser hired 1/1/2023-6/30/2023 10 days/year per diem
2. Alan Schaub hired 1/1/2023-6/30/2023 1 day/week per diem

****Vendors approving contacts**

Certificated and Classified Management, Confidential & Supervisory

Classified Personnel

1. Karina Williams hired 11/22/2022
2. Cecile Roberts hired 11/1/2022 – resigned 11/18/2022 SPED Van Driver



Certified Public Accountant

200 Gateway Drive, #370
Lincoln, CA 95648
☎ : (916) 434-1425
✉ : michelle@mhansoncpa.com

November 29, 2022

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

I have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District for the year ended June 30, 2022. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated February 14, 2022. Professional standards also require I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Twin Ridges Elementary School District are described in Note 1 to the financial statements. As described in Note 7 and Note 9 to the financial statements, the Twin Ridges Elementary School District changed accounting policies related to the accounting for what had been considered historically as operating leases by adopting Governmental Accounting Standards Board (GASB) Statement Number 87, *Leases* in 2021-2022. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported as a restatement in the Statement of Net Position. I noted no transactions entered into by Twin Ridges Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

The disclosure of leases in Note 1 and Note 7 to the financial statements will be necessary to assist the user in understanding the accounting changes resulting from latest GASB Statement (No. 87).

The disclosure of net pension liability in Note 8 describes the liability reported for the District's share of unfunded STRS and PERS pension liabilities.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

An entry was made to record expenditures for goods and services received prior to June 30, 2022. The effect of this adjustment was a \$30,142 decrease to the General Fund balance.

An entry was made to record expenditures for attorneys' fees and services to date for a settlement agreed to by the District. The effect of this adjustment was a \$149,371 decrease to the General Fund balance.

An entry was made to record the 2021-2022 activity for the Student Activity Fund. The effect of this adjustment was a \$712 decrease to the Student Activity Fund balance.

Disagreements with Management

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

Management Representations

I have requested certain representations from management that are included in the management representation letter dated November 29, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.

Management Consultations with Other Independent Accountants

If a consultation involves application of an accounting principle to Twin Ridges Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

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

Twin Ridges Elementary School District

Page Four

November 29, 2022

Restriction on Use

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

Sincerely,

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

Michelle M. Hanson
Certified Public Accountant

MMH;jn

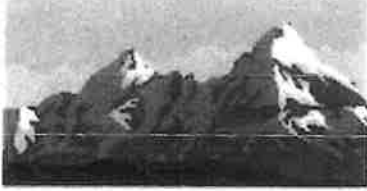
Twin Ridges Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2022

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

I did not adjust the amount reported for Cash in County Treasury at June 30, 2022 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$27,852.

I did not adjust the General Fund to increase revenue recognized to the full amount awarded for the Educator Effectiveness grant rather than only the cash received. Had I recorded the adjustment the General Fund balance would increase by \$8,204

I did not record the value of cafeteria inventory on hand as of June 30, 2022. Had I recorded the adjustment the Cafeteria Fund balance would increase \$876.



Twin Ridges Elementary School District

Scott Mikal-Heine, Superintendent/Principal

16661 Old Mill Rd.
Nevada City, CA 95959

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

November 29, 2022

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

This representation letter is provided in connection with your audit(s) of the financial statements of Twin Ridges Elementary School District, which comprise the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of November 29, 2022, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 14, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Twin Ridges Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the names of the Twin Ridges Elementary School District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.

21. We have a process to track the status of audit findings and recommendations.

22. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

25. The Twin Ridges Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or equity.

26. We are responsible for compliance with the laws, regulations, and provision of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

27. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contract, and grant agreements that we believe have a material effect on the financial statements.

28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

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

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

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

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

November 29, 2022

- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations. [Omit this item if there are no service organizations.]

Signed: J. M. Hanson
Superintendent

Signed: Suzanne Bender
Chief Business Official

Twin Ridges Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2022

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

I did not adjust the amount reported for Cash in County Treasury at June 30, 2022 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$27,852.

I did not adjust the General Fund to increase revenue recognized to the full amount awarded for the Educator Effectiveness grant rather than only the cash received. Had I recorded the adjustment the General Fund balance would increase by \$8,204

I did not record the value of cafeteria inventory on hand as of June 30, 2022. Had I recorded the adjustment the Cafeteria Fund balance would increase \$876.

TWIN RIDGES ELEMENTARY
SCHOOL DISTRICT
COUNTY OF NEVADA
NEVADA CITY, CALIFORNIA
ANNUAL FINANCIAL REPORT
JUNE 30, 2022

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Notes to Financial Statements	20
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP) and Actual - General Fund	51
Schedules of the District's Proportionate Share of the Net Pension Liability	52
Schedules of the District's Contributions	53
Notes to Required Supplementary Information	54

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>SUPPLEMENTARY INFORMATION SECTION</u>	
Organization/Board of Trustees/Administration	56
Schedule of Average Daily Attendance	57
Schedule of Instructional Time	58
Schedule of Charter Schools	59
Schedule of Expenditures of Federal Awards	60
Reconciliation of Unaudited Actuals Financial Report with Audited Financial Statements	61
Schedule of Financial Trends and Analysis	62
Combining Statements - Non-Major Governmental Funds:	
Combining Balance Sheet	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	64
Notes to Supplementary Information	65
<u>OTHER INDEPENDENT AUDITOR'S REPORT SECTION</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	67
Independent Auditor's Report on Compliance for each Major Program And on Internal Control Over Compliance Required by the Uniform Guidance	69
Independent Auditor's Report on State Compliance	72
<u>AUDIT FINDINGS AND QUESTIONED COSTS SECTION</u>	
Schedule of Audit Findings and Questioned Costs	77
Section I - Summary of Auditor's Results	77

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>AUDIT FINDINGS AND QUESTIONED COSTS SECTION (CONCLUDED)</u>	
Section II - Financial Statement Findings	78
Section III - Federal Award Findings and Questioned Costs	78
Section IV - State Award Findings and Questioned Costs	78
Summary Schedule of Prior Year Audit Findings	84
Management Letter	85

FINANCIAL SECTION



Certified Public Accountant

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Lincoln, CA 95648

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Twin Ridges Elementary School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Twin Ridges Elementary School District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Twin Ridges Elementary School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Change in Accounting Principles

As described in Note 9 to the financial statements, the Twin Ridges Elementary School District adopted updated accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. My opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Twin Ridges Elementary School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information on page 51, and accounting by employer for pensions on pages 52 and 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Twin Ridges Elementary School District's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents, as required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in *Title 5, California Code of Regulations Section 19810* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated November 29, 2022 on my consideration of the Twin Ridges Elementary School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twin Ridges Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Twin Ridges Elementary School District's internal control over financial reporting and compliance.



MICHELLE M. HANSON
Certified Public Accountant

November 29, 2022

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The discussion and analysis of Twin Ridges Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

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

FINANCIAL HIGHLIGHTS

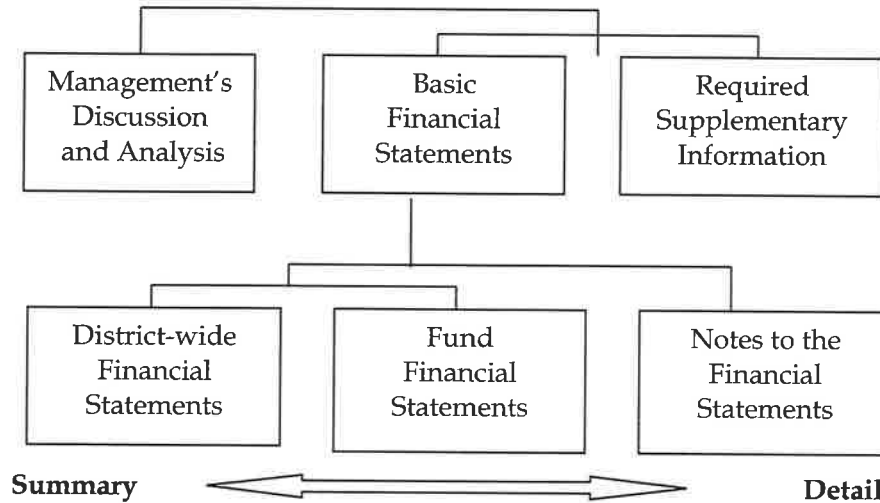
- General Fund expenditures exceeded revenues by \$774 thousand, ending the year with available reserves of \$3.1 million. The District took action to rescind the commitment of the portion of the ending fund balance in the Special Revenue Fund for Other Than Capital Outlay that is held in an investment account outside of the County Treasury. By this action, the available reserve has increased because it is no longer committed for another purpose.
- The District implemented GASB Statement No. 87, *Leases* as required in 2021-2022. The effect of the change in these standards was an increase of \$7 thousand to capital assets and long-term debt on the Statement of Net Position and is described in more detail in Note 7 and Note 9.
- The District's portion of unfunded STRS and PERS pension liability, based on the most recent actuarial valuations, decreased \$1.1 million. The most significant contributing factor to this decrease was the difference between projected and actual earnings on plan investments in 2020-2021, but this will be amortized over the next five years as a reduction to deferred inflow of resources.
- On April 4, 2022 the Board of Trustees passed a resolution closing the Washington School effective July 1, 2022. The school site will be used for an afterschool learning center, providing all local students access to internet and staff for assistance with homework.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Components of the Financial Section



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

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

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District’s assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all the current year’s revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, “How did we do financially during 2021-2022?”

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District as a Whole (Concluded)

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

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

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

Reporting the School District's Most Significant Funds

Fund Financial Statements

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

- ◆ **Governmental Funds**

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District's net position was \$3.5 million at June 30, 2022. Of this amount \$1.7 million is unrestricted. A comparative analysis of government-wide data is presented in Table 1.

**Comparative Statement of Net Position
Table 1**

	Governmental Activities	
	2022	(Restated) 2021
ASSETS		
Cash and investments	\$ 3,819,454	\$ 4,574,905
Receivables	492,306	234,058
Capital assets	1,363,723	1,500,695
Total assets	<u>5,675,483</u>	<u>6,309,658</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows on pensions	<u>573,237</u>	<u>640,634</u>
LIABILITIES		
Accounts payable and other current liabilities	663,839	233,212
Unearned revenue	166,733	47,221
Long-term liabilities	<u>899,667</u>	<u>2,036,169</u>
Total liabilities	<u>1,730,239</u>	<u>2,316,602</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on pensions	<u>990,770</u>	<u>232,587</u>
NET POSITION		
Net investment in capital assets	1,360,371	1,493,545
Restricted	419,416	474,170
Unrestricted	<u>1,747,924</u>	<u>2,433,388</u>
Total net position	<u>\$ 3,527,711</u>	<u>\$ 4,401,103</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position decreased \$873 thousand this fiscal year compared to a decrease of \$164 thousand for 2020-2021. Another way to look at the change in net position is to compare revenues and expenditures for the two fiscal years. As you can see in Table 2 below, revenues for the two years differ by \$501 thousand, decreasing in 2021-2022. Expenditures in 2021-2022 were \$1.2 million more than those in 2020-2021.

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

	Governmental Activities	
	2022	2021
REVENUES		
Program revenues	\$ 1,197,331	\$ 603,664
General revenues		
Taxes levied for general purposes	1,494,677	1,271,374
Federal and State aid not restricted to specific purposes	153,292	380,504
Interest and investment earnings	(82,801)	6,118
Miscellaneous	7,514	7,109
Total revenues	2,770,013	2,268,769
 EXPENSES		
Instruction	1,516,926	1,017,038
Instruction related services	535,341	314,837
Pupil support services	257,888	172,038
General administration	360,833	250,279
Plant services	466,828	418,823
Other	505,589	260,200
Total expenses	3,643,405	2,433,215
 Decrease in net position	\$ (873,392)	\$ (164,446)

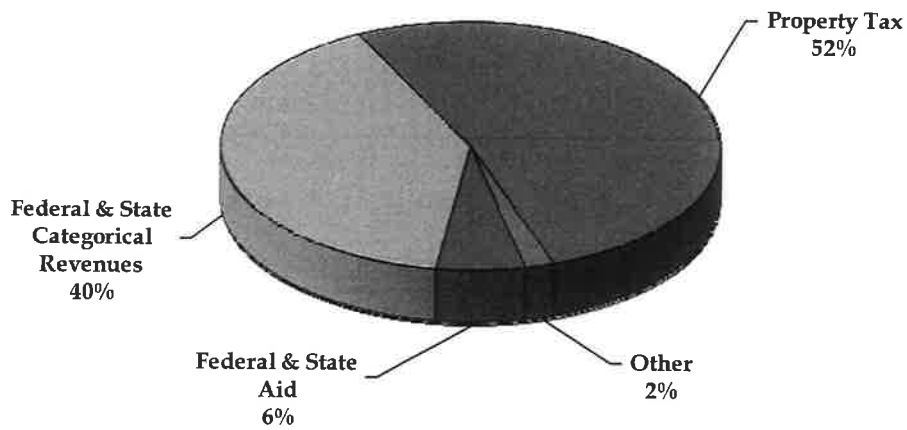
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

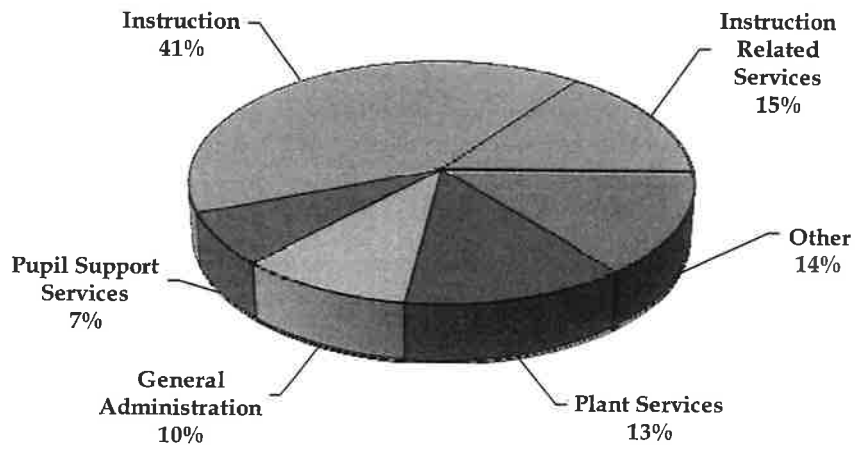
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$3.6 million. (See Figure 2 below) Federal and State aid not restricted to specific purposes of \$153 thousand, Federal and State Categorical revenue of \$1.2 million, and Property Taxes of \$1.5 million represent the major portions of revenue to fund this year's governmental activities. (See Figure 1 below)

**Sources of Revenue for the 2021-2022 Fiscal Year
 Figure 1**



**Expenses for the 2021-2022 Fiscal Year
 Figure 2**



TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$3.7 million a decrease of \$838 thousand from the previous fiscal year's combined ending balance of \$4.5 million. The decrease was mostly in the General Fund and the result of higher costs relating to the pandemic including increased costs associated with students being back on campus and an increase in the number of classified staff to respond to the learning loss and conditions caused by the pandemic.

General Fund Budgetary Highlights

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

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

The District's final budget projected to end the year with a decrease of \$1.1 million in the General Fund ending balance.

The District ended the year with \$3.4 million in the General Fund ending balance (including the Special Revenue Fund for Other Than Capital Outlay Projects), of which \$2.9 million is considered the available reserve. The State recommends a minimum ending available reserve of 5% of total expenditures and other outgo (\$170 thousand) or \$71 thousand, whichever is greater. The District's available reserve for 2021-2022 was 86.3%.

CAPITAL ASSET AND DEBT ADMINISTRATION

The GASB Standard adopted during 2021-2022 has improved accounting and financial reporting by establishing a model for reporting operating leases as assets and liabilities under the principle that these arrangements are financings of the right to use an underlying (intangible) asset. The following Tables 3 and 4 reflect these changes which are also described further in Note 7 to the financial statements.

Capital Assets

By the end of the 2021-2022 fiscal year, the District had invested \$4.3 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment (\$1.4 million net of depreciation). Capital assets are depreciated over a set number of years based on the life of the capital asset.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Capital Assets (Concluded)

**Comparative Schedule of Capital Assets
(Net of depreciation)
June 30, 2022 and 2021
Table 3**

	2022	(Restated) 2021	Difference Increase (Decrease)
Land	\$ 80,850	\$ 80,850	\$ 0
Site Improvements	567,302	621,546	(54,244)
Buildings	644,163	709,646	(65,483)
Machinery and Equipment	67,989	81,503	(13,514)
Intangible, Right-To-Use Assets	3,419	7,150	(3,731)
Totals	\$ 1,363,723	\$ 1,500,695	\$ (136,972)

The District purchased three 3D printers during 2021-2022 and disposed of various kitchen equipment found to be out of compliance and/or no longer used. Depreciation expense was \$138 thousand.

Long-Term Debt

At June 30, 2022, the District had \$900 thousand in long-term debt outstanding.

**Comparative Schedule of Outstanding Debt
June 30, 2022 and 2021
Table 4**

	2022	(Restated) 2021
Compensated Absences	\$ 1,498	\$ 1,095
Lease Liabilities	3,352	7,150
Net Pension Liability	894,817	2,027,924
Totals	\$ 899,667	\$ 2,036,169

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The District does not qualify as a community funded district each year due the fluctuations in the in lieu property taxes it is required to provide to charter schools in the area. Local property taxes exceeded the calculated LCFF entitlement by \$498 thousand in 2021-2022. This is an important and powerful component of the District's finances.

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

The full effect of the COVID-19 pandemic and the length of the resulting recession is still unknown. This will require the District to monitor cash monthly and may result in the need for borrowing, either internally or externally. Realistic cash, revenue and expenditure projections are essential along with enrollment projections and analysis of staffing ratios. Local resources should be reserved to address the potential impacts of possible deterioration of future revenue streams. Prudent reserves afford the District and the Governing Board time to thoughtfully identify and implement budget adjustments over time.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash (Note 2)	\$ 1,057,462
Investments (Note 2)	2,761,992
Accounts Receivable (Note 3)	492,306
Capital Assets (Note 5)	
Nondepreciable Capital Assets	80,850
Depreciable Capital Assets, Net	1,279,454
Intangible Right to Use Leased Capital Assets, Net	<u>3,419</u>
Total Assets	<u>5,675,483</u>
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1H)	
Deferred Outflows on Pensions (Note 8)	<u>573,237</u>
LIABILITIES	
Accounts Payable and Other Current Liabilities	663,839
Unearned Revenue (Note 1H)	166,733
Long-term Liabilities (Note 6)	
Due Within One Year	4,850
Due After One Year	<u>894,817</u>
Total Liabilities	<u>1,730,239</u>
DEFERRED INFLOWS OF RESOURCES (NOTE 1H)	
Deferred Inflows on Pensions (Note 8)	<u>990,770</u>
NET POSITION	
Net Investment in Capital Assets	1,360,371
Restricted For:	
Capital Projects	305,792
Education Programs	96,982
Other	16,642
Unrestricted	<u>1,747,924</u>
Total Net Position	<u>\$ 3,527,711</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Governmental Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in Net</u>
			<u>Contributions</u>	<u>Position</u>
				<u>Governmental</u>
				<u>Activities</u>
Instruction	\$ 1,516,926	\$ 7,530	\$ 586,400	\$ (922,996)
Instruction-Related Services:	200,985		59,405	(141,580)
Instructional Library, Media and Technology	17,722		12,411	(5,311)
School Site Administration	316,634	26,962	61,582	(228,090)
Pupil Services:				
Home-To-School Transportation	97,864		1,425	(96,439)
Food Services	125,078		84,606	(40,472)
All Other Pupil Services	34,946		27,029	(7,917)
General Administration:				
Data Processing	4,953			(4,953)
All Other General Administration	355,880		146,720	(209,160)
Plant Services	466,828		46,934	(419,894)
Ancillary Services	2,403			(2,403)
Community Services	37,383		88,087	50,704
Interest on Long-Term Debt	342			(342)
Other Outgo	330,696		48,240	(282,456)
Depreciation (unallocated)	134,765			(134,765)
Total Governmental Activities	\$ 3,643,405	\$ 34,492	\$ 1,162,839	(2,446,074)
General Revenues:				
Property Taxes Levied For:				
				1,494,677
				153,292
				(82,801)
				7,514
Total General Revenues				1,572,682
Change (Decrease) in Net Position				(873,392)
Net Position Beginning				4,401,103
Net Position Ending				\$ 3,527,711

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash (Note 2)	\$ 802,809	\$ 254,653	\$ 1,057,462
Investments (Note 2)	2,761,992		2,761,992
Accounts Receivable (Note 3)	482,882	9,424	492,306
Due From Other Funds (Note 4)	23,438	83,815	107,253
	<u>4,071,121</u>	<u>347,892</u>	<u>4,419,013</u>
Total Assets	<u>\$ 4,071,121</u>	<u>\$ 347,892</u>	<u>\$ 4,419,013</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 453,537	\$ 673	\$ 454,210
Unearned Revenue (Note 1H)	166,733		166,733
Due to Other Funds (Note 4)	82,468	24,785	107,253
	<u>702,738</u>	<u>25,458</u>	<u>728,196</u>
Total Liabilities	<u>702,738</u>	<u>25,458</u>	<u>728,196</u>
Fund Balances (Note 1H):			
Nonspendable	3,000	1,000	4,000
Restricted	96,982	321,434	418,416
Assigned	330,053		330,053
Unassigned	2,938,348		2,938,348
	<u>3,368,383</u>	<u>322,434</u>	<u>3,690,817</u>
Total Fund Balances	<u>3,368,383</u>	<u>322,434</u>	<u>3,690,817</u>
Total Liabilities and Fund Balances	<u>\$ 4,071,121</u>	<u>\$ 347,892</u>	<u>\$ 4,419,013</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balance - governmental funds	\$	3,690,817
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Loss contingency: In governmental funds, loss contingency liabilities are reported when due and payable. In the statement of net position, loss contingencies are reported as a liability when the loss is probable and estimable.</p>		(209,629)
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets, at historical cost	\$	4,290,952
Accumulated depreciation		(2,930,648)
Right to use leased assets		7,150
Accumulated amortization		<u>(3,731)</u>
Net		1,363,723
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Compensated absences	\$	1,498
Lease liabilities		3,352
Net pension liability		<u>894,817</u>
Total		(899,667)
<p>Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.</p>		
Deferred outflows of resources relating to pensions	\$	573,237
Deferred inflows of resources relating to pensions		<u>(990,770)</u>
Net		<u>(417,533)</u>
Total net position - governmental activities	\$	<u><u>3,527,711</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Local Control Funding Formula Sources			
State Apportionments	\$ 337,896		\$ 337,896
Local Sources	<u>1,277,269</u>		<u>1,277,269</u>
Total Local Control Funding Formula Sources	1,615,165		1,615,165
Federal Revenue	721,566	\$ 149,265	870,831
Other State Revenue	308,949	4,447	313,396
Other Local Revenue	<u>(15,144)</u>	<u>41,644</u>	<u>26,500</u>
Total Revenues	<u>2,630,536</u>	<u>195,356</u>	<u>2,825,892</u>
EXPENDITURES			
Certificated Salaries	672,218		672,218
Classified Salaries	743,197	144,146	887,343
Employee Benefits	622,322	67,544	689,866
Books and Supplies	221,208	67,885	289,093
Services and Other			
Operating Expenditures	722,287	48,628	770,915
Capital Outlay	19,334		19,334
Debt Service:			
Principal Retirement	3,798		3,798
Interest and Fiscal Charges	342		342
Other Outgo	<u>311,537</u>	<u>19,159</u>	<u>330,696</u>
Total Expenditures	<u>3,316,243</u>	<u>347,362</u>	<u>3,663,605</u>
Excess of Revenues Over (Under) Expenditures	<u>(685,707)</u>	<u>(152,006)</u>	<u>(837,713)</u>
Other Financing Sources (Uses):			
Operating Transfers In (Note 4)		88,167	88,167
Operating Transfers Out (Note 4)	<u>(88,153)</u>	<u>(14)</u>	<u>(88,167)</u>
Total Other Financing Sources (Uses)	<u>(88,153)</u>	<u>88,153</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(773,860)	(63,853)	(837,713)
Fund Balances - July 01, 2021	<u>4,142,243</u>	<u>386,287</u>	<u>4,528,530</u>
Fund Balances - June 30, 2022	<u>\$ 3,368,383</u>	<u>\$ 322,434</u>	<u>\$ 3,690,817</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net change (decrease) in fund balances - total governmental funds	\$	(837,713)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:		
Expenditures for capital outlay	\$	19,334
Depreciation expense		(134,765)
Amortization expense		<u>(3,731)</u>
Net		(119,162)
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		
		307,527
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		
		3,798
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting loss is:		
		(17,810)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		
		(403)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. This year, expenses incurred for structured legal settlements were:		
		<u>(209,629)</u>
Total change (decrease) in net position - governmental activities	\$	<u>(873,392)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Basis of Presentation

Government-wide Financial Statements:

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

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements:

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

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

C. Basis of Accounting

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

Revenues - exchange and non-exchange transactions:

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

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

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

Unearned revenue:

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

Expenses/expenditures:

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

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

D. Fund Accounting

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

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

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

E. Budgets and Budgetary Accounting

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

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

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

F. Estimates

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Deposits and Investments

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

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

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

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

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

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

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Prepaid Expenditures

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

3. Capital Assets

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

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

4. Right to Use Leased Assets

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

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

5. Deferred Outflows/Inflows of Resources

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Deferred Outflows/Inflows of Resources (Concluded)

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

6. Unearned Revenue

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

7. Pensions

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

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

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Gains and losses related to changes in total pension liability are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Pensions (Concluded)

All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

8. Compensated Absences

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

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

9. Net Position

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

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

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

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

10. Use of Restricted/Unrestricted Net Position

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Fund Equity

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

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

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

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

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

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

Fund Balances:

The District's fund balances at June 30, 2022 consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Revolving Fund	\$ 3,000	\$ 1,000	\$ 4,000
Restricted For:			
Legally Restricted Categorical Funding	96,982		96,982
Student Activity		5,598	5,598
Cafeteria Program Operations		10,044	10,044
Purposes Specified in Government Code			
Section 65970-65981		192,586	192,586
Capital Project Expenditures		113,206	113,206
Total Restricted Fund Balance	<u>96,982</u>	<u>321,434</u>	<u>418,416</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Fund Equity (Concluded)

Fund Balances: (Concluded)

	General Fund	Other Governmental Funds	Total
Assigned For:			
Program Carryover	120,424		120,424
Compensatory Education	209,629		209,629
Total Assigned Fund Balance	<u>330,053</u>	<u>0</u>	<u>330,053</u>
Unassigned:			
Reserve for Economic Uncertainties	2,938,348	0	2,938,348
Total Fund Balances	<u>\$ 3,368,383</u>	<u>\$ 322,434</u>	<u>\$ 3,690,817</u>

Fund Balance Policy:

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

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

12. Local Control Funding Formula/Property Tax

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Local Control Funding Formula/Property Tax (Concluded)

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

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

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

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

H. Impact of Recently Issued Accounting Pronouncements

The GASB issued Statement No. 91, *Conduit Debt Obligations* in May, 2019. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The Statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* in March, 2020. This standard's primary objectives are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and to provide guidance for accounting and financial reporting for availability payment arrangements (APAs). This statement is effective beginning in 2022-2023. The District does not expect this Statement to have an impact on its financial statements.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Impact of Recently Issued Accounting Pronouncements (Concluded)

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May, 2020. This standard's primary objectives are to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides a capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective beginning in 2022-2023, with early implementation encouraged. The District expects this statement to have a similar effect on its financial statements as GASB Statement No. 87 has had in 2021-2022.

NOTE 2 - CASH AND INVESTMENTS

A. Summary of Cash and Investments

The District had the following cash and investments at June 30, 2022:

	Fair Value	Carrying Amount	Credit Quality Rating	
<u>Cash</u>				
Cash in Commercial Bank	\$ 5,648	\$ 5,648		
Cash in Revolving Fund	4,000	4,000		
Cash with Fiscal Agent	78,676	78,676		
Cash in County Treasury	941,285	969,138		
Total Cash	1,029,609	1,057,462		
<u>Investments</u>				
			<u>Moody's</u>	<u>S&P</u>
ACE INA Holdings	56,877	57,457	A3	A
Bank of New Yoark	57,939	58,718	A1	A
EXXON Mobil Corporation	59,921	60,425	Aa2	AA-
FNMA Remic Trust	100,181	262,231	Not Rated	Not Rated
FHLMC Remic Series	45,144	45,135	Not Rated	AAA
Fannie Mae Pool	321,629	340,777	Not Rated	Not Rated
Florida Power & Light Co	53,997	55,388	Aa2	A+
Metlife Inc.	47,990	48,384	A3	A-
National Rural Utilities Coop	56,879	57,577	A1	A-
Northern States Power Co	27,797	28,091	Aa3	A
Peco Energy Co	54,256	55,361	Aa3	A
Pepsico Capital Resources	115,386	116,205	A1	A+
Principal Financial Group	57,753	59,251	Baa1	A-
Prudential Financial Inc.	55,945	61,280	A3	A
State Street Corp	55,607	56,072	A1	A

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

A. Summary of Cash and Investments (Concluded)

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>	
US Bancorp	55,598	57,570	A2	A+
US Treasury Notes	1,539,093	1,576,232	Aaa	Not Rated
Total Investments	<u>2,761,992</u>	<u>2,996,154</u>		
Total Cash and Investments	<u>\$ 3,791,601</u>	<u>\$ 4,053,616</u>		

B. Policies and Practices

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

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

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

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2022, the carrying amount of the District's accounts was \$9,648, all of which, was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its operating cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$313,174,696. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$304,174,183. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent and Investments

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

B. Policies and Practices (Concluded)

Cash with Fiscal Agent and Investments (Concluded)

As of June 30, 2022, the carrying amount of the District's cash account (outside of county treasury) was \$78,676, the amount held in a money market account, was not insured. The District has not experienced any losses in this account.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments of \$2,761,992 are valued using quoted market prices (Level 1 inputs) on a recurring basis as of June 30, 2022.

C. Risk Disclosures

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

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

At June 30, 2022, the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
County Treasury	\$ 941,285	\$ 384,327	\$ 410,400	\$ 146,558
Cash with Fiscal Agent	78,676	78,676		
ACE INA Holdings	56,877	56,877		
Bank of New Yoark	57,939	57,939		
EXXON Mobil Corporation	59,921	59,921		
FNMA Remic Trust	100,181	36,593	63,588	
FHLMC Remic Series	45,144		45,144	
Fannie Mae Pool	321,629		321,629	

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENTS (CONCLUDED)

C. Risk Disclosures (Concluded)

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
Florida Power & Light Co	53,997		53,997	
Metlife Inc.	47,990		47,990	
National Rural Utilities Coop	56,879	56,879		
Northern States Power Co	27,797	27,797		
Peco Energy Co	54,256		54,256	
Pepsico Capital Resources	115,386	58,017	57,369	
Principal Financial Group	57,753		57,753	
Prudential Financial Inc.	55,945		55,945	
State Street Corp	55,607		55,607	
US Bancorp	55,598		55,598	
US Treasury Notes	1,539,093		1,539,093	
Total	\$ 3,781,953	\$ 817,026	\$ 2,818,369	\$ 146,558

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

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year-end, the District was exposed to custodial credit risk as a result of investments.

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 consist of the following:

	General Fund	Other Governmental Funds	Total
Federal Government			
Categorical Aid Programs	\$ 435,172	\$ 8,831	\$ 444,003
State Government			
Categorical Aid Programs	15,015	593	15,608
Lottery	5,709		5,709
Total State Government	20,724	593	21,317
Local Government	6,172		6,172
Interest	19,784		19,784
Miscellaneous	1,030		1,030
Total Accounts Receivable	<u>\$ 482,882</u>	<u>\$ 9,424</u>	<u>\$ 492,306</u>

NOTE 4 - INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2022 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ 23,438	\$ 82,468
Non-Major Governmental Funds:		
Child Development Fund	9,164	17,308
Cafeteria Fund		6,130
Capital Facilities Fund	74,651	
County School Facilities Fund		1,347
Total	<u>\$ 107,253</u>	<u>\$ 107,253</u>

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 - INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. As of June 30, 2022, interfund transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund		\$ 88,153
Non-Major Governmental Funds:		
Student Activity Fund	\$ 6,310	
Child Development Fund	76,843	
Cafeteria Fund	5,000	
Capital Facilities Fund	14	
County School Facilities Fund		14
Total	<u>\$ 88,167</u>	<u>\$ 88,167</u>

The District transferred \$6,310 from the General Fund to the Student Activity Fund. The amount transferred consists of the balance in the Student Activity account as of July 1, 2021.

The District transferred \$76,843 from the General Fund to the Child Development Fund support the District's preschool operations.

The District transferred \$5,000 from the General Fund to the Cafeteria Fund to supplement program operations and provide positive cash flow.

The District transferred \$14 from the County School Facilities Fund to the Capital Facilities Fund for interest earned during the time period when the County School Facilities Fund being closed.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2022, is shown below:

	(Restated) Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 80,850	\$ 0	\$ 0	\$ 80,850

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

	(Restated) Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
Capital assets being depreciated:				
Buildings	2,757,713			2,757,713
Improvements of sites	1,200,304			1,200,304
Equipment	288,973	19,334	56,222	252,085
Total capital assets, being depreciated	4,246,990	19,334	56,222	4,210,102
Less accumulated depreciation for:				
Buildings	2,048,067	65,483		2,113,550
Improvements of sites	578,758	54,244		633,002
Equipment	207,470	15,038	38,412	184,096
Total accumulated depreciation	2,834,295	134,765	38,412	2,930,648
Total capital assets, being depreciated, net	1,412,695	(115,431)	17,810	1,279,454
Intangible right to use leased capital assets: (Note 7)				
Leased equipment	7,150			7,150
Less accumulated amortization for:				
Leased equipment		3,731		3,731
Total intangible right to use leased assets, net	7,150	(3,731)		3,419
Governmental activities capital assets, net	\$ 1,500,695	\$ (119,162)	\$ 17,810	\$ 1,363,723

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Unallocated \$ 138,496

NOTE 6 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2022 is shown below:

	(Restated) Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Due Within One Year
Compensated Absences	\$ 1,095	\$ 403		\$ 1,498	\$ 1,498
Lease Liabilities	7,150		\$ 3,798	3,352	3,352
Net Pension Liability	2,027,924		1,133,107	894,817	
Totals	\$ 2,036,169	\$ 403	\$ 1,136,905	\$ 899,667	\$ 4,850

All payments will be made from the General Fund.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 7 - LEASES

The District has entered into one non-cancellable to lease office equipment. The lease agreement qualifies as other than a short-term lease and is therefore considered right to use leased assets under GASB 87.

The agreement was executed February, 2018, to lease two copy machines and requires 60 monthly payments of \$335. The lease liability is measured at a discount rate of 6.3%, which is based on the interest rate implicit in the lease. The District paid \$1,937 for variable payments including per copy charges for the use of the equipment and sales tax not included in the measurement of the lease liability.

A. Intangible Right to Use Capital Assets

As a result of the lease, the District has recorded a right to use leased asset with a net book value of \$3,352 on June 30, 2022. The right to use leased asset activity for the year ended June 30, 2022 was as follows:

	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased capital assets:				
Leased equipment	\$ 7,150			\$ 7,150
Less accumulated amortization for:				
Leased equipment		\$ 3,731		3,731
Right to use leased capital assets, net	<u>\$ 7,150</u>	<u>\$ (3,731)</u>	<u>\$ 0</u>	<u>\$ 3,419</u>

B. Lease Liability

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2023	<u>\$ 3,352</u>	<u>\$ 98</u>	<u>\$ 3,450</u>

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

For the fiscal year ended June 30, 2022, the District reported its proportionate share of the net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense for each of the plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows Related to Pensions</u>	<u>Deferred Inflows Related to Pensions</u>	<u>Pension Expense</u>
CalSTRS	\$ 395,412	\$ 229,338	\$ 491,799	\$ (12,349)
CalPERS	499,405	343,899	498,971	8,574
Totals	<u>\$ 894,817</u>	<u>\$ 573,237</u>	<u>\$ 990,770</u>	<u>\$ (3,775)</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description. The District contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by California State Teachers' Retirement System (CalSTRS). The State of California is a Nonemployer Contributing Entity to the STRP. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State of California is both an employer and nonemployer contributing entity to the STRP.

CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

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

Contributions. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members under the 2% at 60 formula are required to contribute 10.25% of their salary and active plan members under the 2% at 62 formula are required to contribute 10.205% for the year ended June 30, 2022. The District and the State of California are required to contribute actuarially determined rates.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Contributions (Concluded). The actuarial methods and assumptions used for determining the rates are those adopted by the CalSTRS Teachers' Retirement Board. Supplemental payments to CalSTRS were provided by the State of California Budget Acts of 2019 and 2020 and reduced the statutorily required employer contribution rates to 16.15% of annual payroll in 2020-2021 and 16.92% of annual payroll in 2021-2022. The required State contribution rates for fiscal years 2021-2022 and 2020-2021 were 10.828% and 10.328%, respectively. The District's contributions to CalSTRS for the fiscal years ending June 30, 2022 and 2021 were \$108,719 and \$80,430, respectively, and equal 100% of the required contributions for each year.

Contribution by District	\$	108,719
Contribution by State		<u>55,877</u>
Total Contribution in 2021-2022	\$	<u>164,596</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$395,412 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State of California, actuarially determined. At June 30, 2021, the District's proportion of contributions was 0.00087%, which did not change from its proportion measured as of June 30, 2020. For the year ended June 30, 2022, the District recognized pension expense of (\$12,349) which included the State's required on-behalf contribution.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 991	\$ 42,080
Changes in assumptions	56,026	
Net difference between projected and actual earnings on pension plan investments		312,781

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between District contributions and proportionate share of contributions	63,602	136,938
District contributions subsequent to measurement date of June 30, 2021	108,719	
Totals	<u>\$ 229,338</u>	<u>\$ 491,799</u>

The \$108,719 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2023	\$ 43,014	\$ 135,152
June 30, 2024	43,041	114,268
June 30, 2025	17,713	101,174
June 30, 2026	15,526	112,778
June 30, 2027	753	24,230
June 30, 2028	572	4,197
Total	<u>\$ 120,619</u>	<u>\$ 491,799</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2020. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

Actuarial Assumptions. The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultant as inputs to the process. For each future valuation, CalSTRS' consulting actuary (Milliman) will review the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15%	3.6%
Private Equity	13%	6.3%
Fixed Income	12%	1.3%
Risk Mitigating Strateg	10%	1.8%
Inflation Sensitive	6%	3.3%
Cash/Liquidity	2%	(0.4)%

* 20-year geometric average

Discount Rate. The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming the contributions, benefit payments, and administrative expense occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Discount Rate (Concluded). Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.10%)	\$ 1,911,650
2% Decrease (5.10%)	\$ 1,302,849
1% Decrease (6.10%)	\$ 804,917
Current Discount Rate (7.10%)	\$ 395,412
1% Increase (8.10%)	\$ 55,530
2% Increase (9.10%)	\$ (228,995)
3% Increase (10.10%)	\$ (468,225)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The District contributes to the School Employer Pool, known as Fund B, (PERF B), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan of school employers consisting of non-teaching and non-certified employees administered by the California Public Employees' Retirement System (CalPERS). The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State of California statutes, as legislatively amended, within the Public Employees' Retirement Law.

CalPERS issues a publicly available comprehensive annual financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2021.pdf>.

Contributions. The benefits for the defined benefit pension plan are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the employee's date of hire. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Contributions (Concluded). The required employer contribution rates on applicable annual payroll for the fiscal years ending June 30, 2022 and 2021 were 22.91% and 20.70%, respectively. The District's employer contributions to CalPERS for the fiscal years ending June 30, 2022 and 2021 were \$195,033 and \$73,050, respectively and equal 100% of the required contributions for each year. The employer contribution rates for 2020-2021 and 2021-2022 were reduced by 1.98% and 2.16% from the 22.68% and 25.07% previously adopted due to amendments to Government Code Section 2085.2(a).

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$499,405 for its proportionate share of the net pension liability for the PERF B. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2021, the District's proportion of contributions was 0.00246%, a decrease of 0.00142% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$8,574. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 14,909	\$ 1,177
Net difference between projected and actual earnings on pension plan investments		191,657

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between District contributions and proportionate share of contributions	133,957	306,137
District contributions subsequent to measurement date of June 30, 2021	<u>195,033</u>	
Totals	<u>\$ 343,899</u>	<u>\$ 498,971</u>

The \$195,033 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PERF B pensions will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2023	\$ 88,727	\$ 147,847
June 30, 2024	59,867	158,153
June 30, 2025	272	139,667
June 30, 2026		<u>53,304</u>
Total	<u>\$ 148,866</u>	<u>\$ 498,971</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is four years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

Actuarial Assumptions. For the year ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions (Concluded)

Experience Study	July 1, 1997, through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-Retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

The PERF B uses a mortality table based on CalPERS specific data. The table includes fifteen years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

Discount Rate. The discount rate used to measure the total pension liability was 7.15%. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2021, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.15%) or one percentage-point higher (8.15%) than the current rate:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (6.15%)	\$ 842,067
Current Discount Rate (7.15%)	\$ 499,405
1% Increase (8.15%)	\$ 214,922

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

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

Discount Rate (Concluded). The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u> ¹	<u>Real Return Allocation</u>	<u>Real Return Years 1-10</u> ^{2,4}	<u>Years 11+</u> ^{3,4}
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0%	(.92)%

¹ In the CalPERS' ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period

³ An expected inflation of 2.92% used for this period

⁴ Figures are based on previous ALM of 2017

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

C. Social Security

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - RESTATEMENT OF BEGINNING BALANCES ON STATEMENT OF NET POSITION

The amounts previously reported at June 30, 2021 as the ending net position for Governmental Activities have been restated due to the implementation of GASB Statement No. 87, *Leases*. The June 30, 2021 ending balances have been restated as follows:

	<u>Government- Wide Financial Statements</u>
Net Position, June 30, 2021 as originally reported	\$ 4,401,103
Right to Use Leased Asset	7,150
Lease Liability	<u>(7,150)</u>
Net Adjustment	<u>0</u>
Net Position, June 30, 2021 as restated	<u>\$ 4,401,103</u>

This GASB Statement No. 87, *Leases* restatement resulted in an identical increase in District assets and District liabilities. Effectively, the Net Position originally reported as of June 30, 2021 is unchanged.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Litigation

On August 23, 2022, a due process hearing complaint was filed against the District with the Office of Administrative Hearings, seeking compensatory education, reimbursement, prospective placement, and attorney's fees for the denial of Free and Appropriate Public Education (FAPE) for a student. The parties reached a settlement that included the establishment of a Compensatory Education Fund (Fund) for the resolution of all disagreements and disputes between parties for the settlement period up to and through June 30, 2024 (or until depleted) in exchange for a waiver of all educationally related claims through the completion of the student's eighth grade year or June 30, 2024, whichever occurs later. Payments for legal fees and services that were provided prior to June 30, 2022 have been recognized as a liability and expenditure in the government-wide and fund financial statements. The remaining balance of the Fund has been recognized as a liability and expenditure in the government-wide financial statements and as an assignment for Compensatory Education Fund within the ending General Fund balance.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 10 - COMMITMENTS AND CONTINGENCIES

A. Litigation (Concluded)

On February 24, 2022, two due process hearing complaints were filed against the District with the Office of Administrative Hearings, seeking compensatory education and attorney's fees for the denial of Free and Appropriate Public Education (FAPE) for two students. The parties engaged in mediation proceedings and reached a settlement for the establishment of a Compensatory Education Fund (Fund) for the resolution of all disagreements and disputes between parties for the settlement period up to and through December 31, 2023 (or until depleted). The District also agreed to pay reasonable attorney's fees which have been recognized as a liability and expenditure in the government-wide and fund financial statements. The balance of the Fund has been recognized as a liability and expenditure in the government-wide financial statements and as an assignment for Compensatory Education Fund within the ending General Fund balance.

The District may be involved in other litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

B. State and Federal Allowances, Awards and Grants

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

C. Joint Ventures

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 11 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2022, the District contracted with Schools Insurance Group, JPA (SIG) for property and liability insurance coverage and also for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

B. Workers' Compensation

For fiscal year 2021-2022, the District participated in the Schools Insurance Group, JPA (SIG), an insurance purchasing pool. The intent of the SIG pool is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIG pool.

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

NOTE 12 - STUDENT ACTIVITY FUND

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

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 29, 2022, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
State Apportionments	\$ 337,594	\$ 338,272	\$ 337,896	\$ (376)
Local Sources	928,639	1,074,349	1,277,269	202,920
Total Local Control Funding				
Formula Sources	1,266,233	1,412,621	1,615,165	202,544
Federal Revenue	141,788	707,303	721,566	14,263
Other State Revenue	173,012	284,475	308,949	24,474
Other Local Revenue	145,341	143,011	(15,144)	(158,155)
Total Revenues	1,726,374	2,547,410	2,630,536	83,126
EXPENDITURES				
Certificated Salaries	712,772	968,498	672,218	296,280
Classified Salaries	472,434	835,208	743,197	92,011
Employee Benefits	499,903	727,882	622,322	105,560
Books and Supplies	69,891	141,343	221,208	(79,865)
Services and Other				
Operating Expenditures	397,086	461,973	722,287	(260,314)
Capital Outlay			19,334	(19,334)
Debt Service:				
Principal Retirement		3,798	3,798	
Interest and Fiscal Charges		342	342	
Other Outgo	197,533	368,061	311,537	56,524
Total Expenditures	2,349,619	3,507,105	3,316,243	190,862
Excess of Revenues				
Over (Under) Expenditures	(623,245)	(959,695)	(685,707)	273,988
Other Financing Sources (Uses):				
Operating Transfers In		79,988		(79,988)
Operating Transfers Out	(104,763)	(178,413)	(88,153)	90,260
Total Other Financing Sources (Uses)	(104,763)	(98,425)	(88,153)	10,272
Excess of Revenues Over (Under) Expenditures and Other Uses	(728,008)	(1,058,120)	(773,860)	284,260
Fund Balances - July 01, 2021	5,660,992	4,142,243	4,142,243	0
Fund Balances - June 30, 2022	\$ 4,932,984	\$ 3,084,123	\$ 3,368,383	\$ 284,260

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

California State Teachers' Retirement System (CalSTRS)

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

Public Employee Retirement System (CalPERS)

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

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

California State Teachers' Retirement System (CalSTRS)

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

Public Employee Retirement System (CalPERS)

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

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

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

The excess of expenditures over appropriations in individual governmental funds at June 30, 2022 are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Supplies	\$ 79,865
Contract Services	\$ 260,314
Capital Outlay	\$ 19,334
Non-Major Governmental Funds:	
Child Development Fund	
Classified Salaries	\$ 1,335
Employee Benefits	\$ 200
Cafeteria Fund	
Employee Benefits	\$ 2,018
Food and Supplies	\$ 625
County School Facilities Fund	
Transfers Out	\$ 14

The District did not budget for the settlement related expenditures and incurred other unanticipated expenditures for which the budgets were not revised.

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

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68. The amounts presented for each fiscal year were determined as of the measurement date that occurred one year prior. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

C. Schedules of District Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

SUPPLEMENTARY INFORMATION SECTION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NEVADA CITY, CALIFORNIA

JUNE 30, 2022

ORGANIZATION

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

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Malik Goodman	President	December 2022
Lorien Whitestone	Clerk	December 2024
Amy Boyle	Member	December 2022
Mindi Morton	Member	December 2022
Aubrey Puetz	Member	December 2022

ADMINISTRATION

Melissa Madigan
Superintendent/Principal

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Second Period Report			Total Audited
	Original A2DC3304	Finding 2022-001	Finding 2022-002	
Regular ADA				
Transitional Kindergarten Through Third	30.26	(1.19)	(3.66)	25.41
Fourth through Sixth	23.20	(0.18)		23.02
Seventh and Eighth	19.79		(7.81)	11.98
ADA Totals	<u>73.25</u>	<u>(1.37)</u>	<u>(11.47)</u>	<u>60.41</u>

	Annual Report			Total Audited
	Original FBB34F71	Finding 2022-001	Finding 2022-002	
Regular ADA				
Transitional Kindergarten Through Third	30.15	(0.90)	(3.57)	25.68
Fourth through Sixth	23.78	(0.13)		23.65
Seventh and Eighth	20.23		(7.62)	12.61
ADA Totals	<u>74.16</u>	<u>(1.03)</u>	<u>(11.19)</u>	<u>61.94</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Grade Level	Minutes Requirement	2021-2022		Status
		Actual Minutes Offered	2021-2022 Actual Days Offered	
TK	36,000	63,630	180	In Compliance
Kindergarten	36,000	57,330	180	In Compliance
Grade 1	50,400	57,330	180	In Compliance
Grade 2	50,400	57,330	180	In Compliance
Grade 3	50,400	57,330	180	In Compliance
Grade 4	54,000	57,330	180	In Compliance
Grade 5	54,000	57,330	180	In Compliance
Grade 6	54,000	57,330	180	In Compliance
Grade 7	54,000	57,330	180	In Compliance
Grade 8	54,000	57,330	180	In Compliance

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Program Name:	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture:			
Child Nutrition Cluster:			
Donated Food Commodities	10.555	N/A	\$ 6,168
Passed through the California			
Department of Education (CDE):			
National School Lunch	10.555	13523/13524	43,649
School Breakfast Needy	10.553	13525/13526	20,324
COVID:19 Emergency Operational Costs Reimbursement	10.555	15637	9,346
Subtotal Child Nutrition Cluster			<u>79,487</u>
Passed through the CDE:			
COVID:19 Pandemic EBT Local Administrative Grant	10.649	15644	614
Passed through the Nevada County Superintendent of Schools:			
Forest Reserve Funds	10.665	10044	13,855
Total U.S. Department of Agriculture			<u>93,956</u>
US. Department of Education:			
Passed through the Nevada County Superintendent of Schools:			
Special Education Cluster:			
IDEA: Basic Local Assistance, Part B, Section 611	84.027	13379	25,499
IDEA: Mental Health ADA Allocation, Part B, Section 611	84.027A	15197	1,012
Subtotal Special Education Cluster			<u>26,511</u>
Passed through the CDE			
Education Stabilization Fund:			
COVID: 19 Governor's Emergency Education Relief (GEER) II	84.425C*	15619	2,913
COVID:19 Elementary and Secondary School Emergency			
Relief (ESSER) Fund	84.425D*	15536	6
COVID:19 ESSER II Fund	84.425D*	15547	281,900
COVID:19 ESSER II Fund: Expanded Learning			
Opportunities (ELO), State Reserve	84.425D*	15618	12,691
COVID:19 ESSER II Fund: ELO, State Reserve, Learning Loss	84.425D*	15621	14,261
COVID:19 ESSER III Fund: State Reserve, Emergency Needs	84.425U*	15620	8,273
COVID:19 ESSER III Fund	84.425U*	15559	24,526
COVID:19 ESSER III Fund: Learning Loss	84.425U*	10155	143,482
Subtotal Education Stabilization Fund			<u>488,052</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low Income			
and Neglected	84.010	14329	239,972
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction	84.367	14341	22,340
Total U.S. Department of Education			<u>776,875</u>
Total Federal Programs			<u>\$ 870,831</u>

* Denotes a Major Program

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Student Activity Fund</u>	<u>Special Reserve Fund for Other Than Capital Outlay Projects</u>
June 30,2022, Annual Unaudited Actual Financial Report Fund Balance	\$ 873,368	\$ 6,310	\$ 2,674,528
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:			
Understatement of Books and Supplies Expense	(5,037)	(712)	
Understatement of Services and Other Operating Expenditures	(174,476)		
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	2,674,528		(2,674,528)
Net Adjustments and Reclassifications	2,495,015	(712)	(2,674,528)
June 30,2022, Audited Financial Statement Fund Balance	\$ 3,368,383	\$ 5,598	\$ 0

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2022.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget 2022-2023	2021-2022	2020-2021	2019-2020
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 2,529,780	\$ 2,630,536	\$ 2,211,190	\$ 1,871,566
Expenditures	2,664,285	3,316,243	1,977,585	2,319,238
Other Uses and Transfers Out	144,972	88,153	75,000	65,000
Total Outgo	2,809,257	3,404,396	2,052,585	2,384,238
Change in Fund Balance (Decrease)	(279,477)	(773,860)	158,605	(512,672)
Ending Fund Balance	<u>\$ 3,320,047</u>	<u>\$ 3,368,383</u>	<u>\$ 4,142,243</u>	<u>\$ 3,977,826</u>
Available Reserves	<u>\$ 2,873,733</u>	<u>\$ 2,938,348</u>	<u>\$ 431,636</u>	<u>\$ 584,418</u>
Reserve for Economic Uncertainties	<u>\$ 2,873,733</u>	<u>\$ 2,938,348</u>	<u>\$ 431,636</u>	<u>\$ 558,205</u>
Unassigned Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,213</u>
Available Reserves as a Percentage of Total Outgo	102.3%	86.3%	21.0%	24.5%
Total Long-Term Debt	\$ 896,315	\$ 899,667	\$ 2,036,169	\$ 1,727,926
Average Daily Attendance (ADA) at P-2	77	73	87	87

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

The General Fund balance has decreased \$1,127,927 during the past three years. For a District of this size, the State recommends available reserves of at least 5% of total expenditures, transfers out and other uses (total outgo). In 2021-2022 the Governing Board rescinded its previous commitment of \$3 million dollars for investment outside the county treasury because the balance in the account had fallen below the \$3 million due to investment losses and distributions. This action is the reason for the \$2,506,712 increase in the amount of available reserves between 2020-2021 and 2021-2022. Available reserves consist of all unassigned fund balance contained within the General Fund (which also includes the Special Reserve Fund for Other than Capital Outlay Projects to comply with GASB Statement No. 54.)

ADA has decreased by 14 over the past two years. An increase of 4 ADA has been budgeted for the fiscal year ending June 30, 2023. Due to the Covid-19 pandemic ADA was not reported in 2020-2021. Funding was based on ADA as reported in 2019-2020. The ADA listed for 2021-2022 represents the amount reported by the District and has not been reduced based on the effects of findings 2022-001 and 2022-002.

Long-Term Debt has decreased in total by \$828,529 during the past two years. The net pension liability decreased by \$828,259 in 2021-2022 because of the difference between projected and actual earnings on plan investments in 2020-2021.

The amounts reported as Budget 2022-2023 are presented for additional analysis and have not been audited.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2022

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Total Other Governmental Funds
ASSETS							
Cash	\$ 5,598	\$ 8,817	\$ 7,750	\$ 113,206	\$ 117,935	\$ 1,347	\$ 254,653
Accounts Receivable Due From Other Funds		9,164	9,424		74,651		9,424
							83,815
Total Assets	<u>\$ 5,598</u>	<u>\$ 17,981</u>	<u>\$ 17,174</u>	<u>\$ 113,206</u>	<u>\$ 192,586</u>	<u>\$ 1,347</u>	<u>\$ 347,892</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable Due to Other Funds		\$ 673	\$ 6,130			\$ 1,347	\$ 673
							24,785
Total Liabilities	<u>\$ 0</u>	<u>17,981</u>	<u>6,130</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>1,347</u>	<u>25,458</u>
Fund Balances:							
Nonspendable Restricted	5,598	0	1,000	113,206	192,586	0	1,000
							321,434
Total Fund Balances	<u>5,598</u>	<u>0</u>	<u>11,044</u>	<u>113,206</u>	<u>192,586</u>		<u>322,434</u>
Total Liabilities and Fund Balances	<u>\$ 5,598</u>	<u>\$ 17,981</u>	<u>\$ 17,174</u>	<u>\$ 113,206</u>	<u>\$ 192,586</u>	<u>\$ 1,347</u>	<u>\$ 347,892</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Total Other Governmental Funds
REVENUES							
Federal Revenue		\$ 69,164	\$ 80,101				\$ 149,265
Other State Revenue			4,447				4,447
Other Local Revenue	\$ 1,691	177	3,024	\$ 1,235	\$ 35,503	\$ 14	41,644
Total Revenues	1,691	69,341	87,572	1,235	35,503	14	195,356
EXPENDITURES							
Classified Salaries		83,375	60,771				144,146
Employee Benefits		43,484	24,060				67,544
Books and Supplies	2,403	14,247	51,235				67,885
Services and Other							
Operating Expenditures		336	2,323	45,969			48,628
Other Outgo		14,144	5,015				19,159
Total Expenditures	2,403	155,586	143,404	45,969	0	0	347,362
Excess of Revenues Over (Under) Expenditures	(712)	(86,245)	(55,832)	(44,734)	35,503	14	(152,006)
Other Financing Sources (Uses)							
Operating Transfers In	6,310	76,843	5,000		14		88,167
Operating Transfers Out						(14)	(14)
Total Other Financing Sources (Uses)	6,310	76,843	5,000	0	14	(14)	88,153
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,598	(9,402)	(50,832)	(44,734)	35,517		(63,853)
Fund Balances - July 01, 2021	0	9,402	61,876	157,940	157,069	0	386,287
Fund Balances - June 30, 2022	\$ 5,598	\$ 0	\$ 11,044	\$ 113,206	\$ 192,586	\$ 0	\$ 322,434

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2022

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

B. Schedule of Average Daily Attendance

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

C. Schedule of Instructional Time

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

D. Schedule of Charter Schools

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

E. Schedule of Expenditures of Federal Awards

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

The District has estimated that in 2021-2022 it received donations of two boxes of N95 masks and 100 Covid test kits considered personal protective equipment/medical supplies with a fair market value of \$4,085. This information has not been audited.

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

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

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2022

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES (CONCLUDED)

G. Schedule of Financial Trends and Analysis

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

H. Combining Statements - Non-Major Governmental Funds

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

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



Certified Public Accountant

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Twin Ridges Elementary School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Twin Ridges Elementary School District's basic financial statements and have issued my report thereon dated November 29, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Twin Ridges Elementary School District's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

Twin Ridges Elementary School District's Response to Finding

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

Purpose of this Report

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



MICHELLE M. HANSON
Certified Public Accountant

November 29, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Twin Ridges Elementary School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Twin Ridges Elementary School District's major federal programs for the year ended June 30, 2022. Twin Ridges Elementary School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Twin Ridges Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



MICHELLE M. HANSON
Certified Public Accountant

November 29, 2022

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Report on State Compliance

Qualified and Unmodified Opinions

I have audited Twin Ridges Elementary School District's compliance with the requirements specified in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810, applicable to the Twin Ridges Elementary School District's state program requirements for the fiscal year ended June 30, 2022, as identified in the Procedures Performed section of my report.

Qualified Opinion on Independent Study and Immunizations

In my opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of my report, Twin Ridges Elementary School District complied, in all material respects, with the laws and regulations applicable to the Independent Study and Immunizations programs for the year ended June 30, 2022.

Unmodified Opinion

In my opinion, Twin Ridges Elementary School District complied, in all material respects, with the laws and regulations of the other state programs (compliance requirements) noted in the Procedures Performed section of my report for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the compliance requirements identified as subject to audit in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 as regulations. My responsibilities under those standards and guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

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

Matter Giving Rise to Qualified Opinion on Independent Study and Immunizations

As described in the accompanying schedule of findings and questioned costs as findings 2022-001 and 2022-002, Twin Ridges Elementary School District did not comply with requirements regarding Independent Study and Immunizations.

Compliance with such requirements is necessary, in my opinion, for Twin Ridges Elementary School District to comply with the requirements applicable to these programs.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Twin Ridges Elementary School District's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Twin Ridges Elementary School District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Twin Ridges Elementary School District’s compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Twin Ridges Elementary School District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, I express no such opinion.

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

Other Matters

The results of my auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and which are described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004. My opinion on State government programs is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Twin Ridges Elementary School District’s responses to the noncompliance findings identified in my compliance audit described in the accompanying schedule of findings and questioned costs. Twin Ridges Elementary School District’s responses were not subjected to the other auditing procedures applied in the audit of compliance and accordingly, I express no opinion on the responses.

Procedures Performed

In connection with the audit referred to above, I selected and tested transactions and records to determine the Twin Ridges Elementary School District’s compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No (See Next Page)
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Yes

<u>Description</u>	<u>Procedures Performed</u>
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No (See Below)
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort (MOE)	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Office of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In-Person Instruction Grant	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Non-Classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Kindergarten Continuance because there were no students identified as having continued in Kindergarten for a second year in 2021-2022.

Procedures were not performed for Classroom Teacher Salaries because the Twin Ridges Elementary School District had fewer than 101 units of average daily attendance during the preceding fiscal year and is exempt from the requirements under *California Education Code* Section 41372(b).

Procedures were not performed on the items marked "Not Applicable" because the Twin Ridges Elementary School District does not operate those programs.

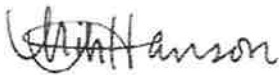
Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



MICHELLE M. HANSON
Certified Public Accountant

November 29, 2022

AUDIT FINDINGS AND QUESTIONED COSTS SECTION

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified
that are not considered to be material
weaknesses? Yes None reported

Noncompliance material to financial
statements noted? Yes No

Federal Awards

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified
that are not considered to be material
weakness? Yes None reported

Type of auditor's report issued on
compliance for major programs Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with Section 2 CFR 200.516(a)? Yes No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section I - Summary of Auditor's Results (Concluded)

State Awards

Internal control over state programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified
that are not considered to be material
weaknesses? Yes None reported

Type of auditor's report issued on compliance
for state programs: Qualified*

*Unmodified for all programs except for the following
programs which were qualified:

Name of Program:

Independent Study

Immunizations

Section II - Financial Statements Findings

No matters are reported.

Section III - Federal Award Findings and Questioned Costs

No matters are reported.

Section IV - State Award Findings and Questioned Costs

2022 - 001 - INDEPENDENT STUDY - 30000

Criteria: *California Education Code (EC)* Section 51747 states, "A local educational agency shall not be eligible to receive apportionments for independent study by pupils, regardless of age, unless it has adopted written policies, and has implemented those policies," pursuant to rules and regulations adopted by the Superintendent and are detailed in *EC* Section 51747.

Statement of Condition: When testing Independent Study, it was determined the Governing Board had not adopted updated written policies for independent study as required by *EC* Section 51747 pursuant to Assembly Bill (AB) 130 and AB 167. Therefore, the board policy did not include new details required by AB 130 and AB 167 and the master agreement used was also not compliant. The master agreement did not include all of the required elements and conflicted with the existing board policy where referenced.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section IV – State Award Findings and Questioned Costs

2022 - 001 – INDEPENDENT STUDY – 30000 (CONCLUDED)

Cause: The cause for the noncompliance was a misconception that the provisions of EC Section 51747 did not apply to students on short-term/intermittent independent study contracts.

Effect or Potential Effect: In July and September 2021, AB 130 and AB 167 made changes to independent study program requirements that are conditions of apportionment for both school districts and charter schools. Any days not generated in full compliance with the requirements set forth in EC Section 51747 are to be questioned as inappropriately reported. There were 180 and 186 days of attendance claimed by the District while students were reported on independent study during the second (P2) and annual (Annual) periods of attendance, respectively. The average daily attendance (ADA) generated and claimed was 1.37 and 1.03 on the P2 and Annual attendance reports, respectively.

The District was community funded/basic aid in 2021-2022 and did not receive any funding for revenue limit minimum state aid so there has not been an accrual to reduce revenue in these financial statements.

Questioned Costs:

Grade Span	Original P2 ADA	Revised P2 ADA*	Difference	Derived Value per ADA	Estimated Penalty
TK-3	30.26	29.07	(1.19)	\$ 11,886	\$ 14,144
4-6	23.20	23.02	(0.18)	\$ 10,929	1,967
7-8	19.79	19.79	0	\$ 11,252	0
Total	<u>73.25</u>	<u>71.88</u>	<u>(1.37)</u>		<u>\$ 16,111</u>

* This is not inclusive of ADA adjustment noted in finding 2022-002

Recommendation: While the questioned ADA was not material to the financial statements in 2021-2022 it may be in the future and the District should take steps to update the Independent Study Governing Board Policy and related forms used to generate apportionment for independent study pursuant to EC 51747. The District should revise its P2 and Annual attendance reports or consider requesting a summary review/formal appeal with the Education Audit Appeals Panel. The summary review/formal appeal may result in the finding being resolved and/or dismissed if the District can demonstrate it acted in good faith to comply with the laws necessary for the apportionment of funding.

View of Responsible District Official/Corrective Action: The Twin Ridges Elementary School District Governing Board approved an Independent Studies Policy 6158 Update at the August 9, 2022 board meeting. The District is in process of drafting a new independent studies contract that captures the requirements of EC 51747. While considered immaterial, the District will pursue a summary review and formal appeal (if necessary) with the Education Audit Appeals Panel regarding this finding rather than the immediate corrective action of applying revisions to P2 and Annual attendance reports.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section IV – State Award Findings and Questioned Costs (Continued)

2022 - 002 – IMMUNIZATIONS – 40000

Criteria: The table below describes the immunization requirements pursuant to *California Code of Regulations* Title 17, Division 1, Chapter 4 Section 6025 that were subject to testing:

Institution	Age	Vaccine	Total Doses Received
Elementary school at Kindergarten level and above	4-6 years	Measles	Pupils entering a Kindergarten are required to have two doses of measles-containing vaccine, both given on or after the first birthday
		Varicella	Two doses
Elementary school, Secondary school	7-17 years	Tdap	One dose on or after the 7th birthday
		Varicella	Two doses

California Code of Regulations Title 17, Division 1, Chapter 4 Section 6035 permits conditional admission if the pupil has commenced receiving doses of required vaccines and is not currently due for any doses at the time of admission.

Statement of Condition: In 2021-2022 the District reported combined conditional admission and overdue rates greater than 10 percent in kindergarten and seventh grade.

During initial testing, one of five Kindergarten/1st grade students, and three of five seventh grade students selected were identified as noncompliant. The testing was expanded to 100% (15 total Kindergarten/1st grade students and 15 total seventh grade students). Below is a summary of the results of 100% testing:

	Students without varicella and/or measles doses	Students with one varicella and or/measles dose prior to admission but without a timely second dose	Students without Tdap dose prior to admission not already included in columns to the left
TK/K/1st	4	2	N/A
7th	2	5	2

Cause: The District does not appear to have made efforts to comply with California immunization requirements by admitting students who were due for vaccine doses and not tracking and following up on vaccinations for those students admitted conditionally.

Effect or Potential Effect: Continued attendance after conditional admission is contingent upon documentation of receipt of the remaining required immunizations in accordance with applicable government code sections. Days of attendance claimed for students who were due for doses or after the exclusion point through the end of the second reporting period (P2) and through the end of the year (Annual) for the students found to be noncompliant were determined to be 1,502 and 2,014 days respectively.

The District was community funded/basic aid and did not receive any funding for revenue limit minimum State aid so there has not been an accrual to reduce revenue in these financial statements.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section IV – State Award Findings and Questioned Costs (Continued)

2022 - 002 – IMMUNIZATIONS – 40000 (CONCLUDED)

Questioned Costs:

	TK-3rd	7-8th
Days to be excluded from P2:	479	1,023
Total school days in P2:	131	131
Excluded average daily attendance (ADA):	3.66	7.81
2021-2022 derived value of ADA:	\$ 11,886	\$ 11,252
Questioned Costs:	\$43,503	\$87,878

Recommendation: The District should establish procedures to ensure records of any pupil admitted conditionally are reviewed at least every 30 days from date of admission, inform the parent or guardian of the remaining required vaccine doses until all required immunizations are received or an exemption is filed, and update the immunization information in the pupil's record. The District should exclude any pupil who does not meet the requirements for continued attendance (EC Section 48216). Additionally, the District should revise the 2021-2022 P2 and Annual Attendance reports to reduce the K-3 ADA by 3.66 and 3.57, and 7-8 ADA by 7.81 and 7.62, respectively.

View of Responsible District Official/Corrective Action: The District has renewed procedures to ensure immunization records of any pupil are up to date or that the pupil is conditionally admitted, with a process in place of notification and exclusion upon failure to produce evidence of immunization. The District's letter also properly refers parents/guardians of conditionally enrolled students to pupil's usual source of medical care and all locally available options through the county health dept and other local clinics. The District also hosts a immunization clinic every summer at one of its sites. Finally, District will pursue a summary review and formal appeal (if necessary) with the Education Audit Appeals Panel regarding this finding rather than the immediate corrective action of applying revisions to P2 and Annual attendance reports based on the efforts outlined above.

2022 - 003 - TEACHER CERTIFICATION AND MISASSIGNMENT - 71000

Criteria: Pursuant to *California Education Code* (EC) Section 46300, local education agencies receive state funding for reported average daily attendance on the condition that pupils are taught by teachers who hold valid certification documents.

Statement of Condition: During testing of state compliance for teacher certification and misassignment, I identified a teacher with single subject credential was assigned to teach in a self-contained (elementary) class.

Cause: The District was faced with filling four out of five teaching positions at the beginning of the 2021-2022 school year and failed to file the General Education Limited Assignment Permit needed to allow one of the new hires to teach in a self-contained classroom.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section IV - State Award Findings and Questioned Costs (Continued)

2022 - 003 - TEACHER CERTIFICATION AND MISASSIGNMENT - 71000 (CONCLUDED)

Effect: The District is not in compliance with EC Section 46300.

Questioned Costs: This is a finding of noncompliance without associated questioned costs because the teacher held a valid teaching credential but was teaching in a subject that was not authorized.

Recommendation: The District should implement procedures to ensure each person employed in a position requiring certification qualification is required to provide a valid certification document or renewed document to the District.

View of Responsible District Official/Corrective Action: The District has restructured its human resources processes and staffing. The District immediately obtained a General Education Limited Assignment Permit and connected this particular teacher with the appropriate sequence and required steps for adding a multiple subjects credential alongside the single subject credential this person already holds. The county office of education has also provided targeted support for this teacher as well.

2022 - 004 - INSTRUCTIONAL MATERIALS - 70000

Criteria: *California Education Code (EC)* Section 60119 requires the governing board of each school district to hold a public hearing and make a determination through a resolution, as to whether each pupil has sufficient textbooks or instructional materials on or before the end of the eighth week from the first day of school for that year. The school district is required to provide ten (10) days' notice of the public hearing, posted in three public places.

Statement of Condition: The District was unable to demonstrate it had posted a notice of public hearing in three public places, ten days in advance of the public hearing, or passed a resolution as to whether each pupil had sufficient textbooks or instructional materials on or before the eighth week of school.

Cause: It is unclear if there was a specific cause for the District failing to comply with the requirements of EC Section 60119, or if it was just missed at the September board meeting when historically completed.

Effect: The District was not in compliance with EC Section 60119.

Questioned Costs: This is a finding of noncompliance with no associated questioned costs.

Recommendation: The District should implement procedures including safeguards to ensure compliance with the requirements identified in EC Section 60119.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section IV - State Award Findings and Questioned Costs (Concluded)

2022 - 004 - INSTRUCTIONAL MATERIALS - 70000 (CONCLUDED)

View of Responsible District Official/Corrective Action: The District, ironically, accomplished a historic curriculum review and adoption last year for the first time in many years. That adoption process, with notice of public hearing and viewing window of adopted curriculum was faithfully followed, but as described in the Cause section above, the District simply failed to make the correct postings and resolution for sufficient instructional materials at the September board meeting in 2021. The resolution was made in September of 2022 correctly.

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2022

2021-001: There is inconsistent evidence retained showing purchases were approved by an authorized employee prior to being made. Payments were made to individuals and for charges on credit card without an invoice to support the payment. Additionally, there is no uniform practice on how the receipt of goods and services should be documented, specifically the employee receiving the goods is not signing to indicate a count has been conducted and whether or not the order was complete. To improve controls, the tone must be set at the top, with expectations established, communicated, implemented, monitored and corrected if not followed.

Current Status:

Accepted/Implemented

2021-002: Cash and checks received by District employees were not deposited on a timely basis. For a District of this size, deposits should never be made less frequently than once a month with all money stored in a secure location prior to being deposited.

Current Status:

Accepted/Implemented

2021-003: There were several discrepancies in school facility conditions between one elementary school's Accountability Report Card (SARC) and the Facility Inspection Tools (FIT) form. Procedures should be put into place to ensure the conditions per the FIT are what is reported in the SARC.

Current Status:

Accepted/Implemented



Certified Public Accountant

200 Gateway Drive, #370
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

Governing Board
Twin Ridges Elementary School District
Nevada City, California

In planning and performing my audit of the financial statements of the Twin Ridges Elementary School District (the District) for the year ended June 30, 2022, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit, I noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represents conditions noted by my audit that I consider important enough to bring to your attention. This letter does not affect my report, dated November 29, 2022, on the government-wide financial statements of the District.

Payroll Disbursements

Observation

Most wages paid are based on an assignment established at the beginning of the year, calculated using the allotted hours and days necessary to accomplish the duties, and paid evenly each month. Supplemental payments are generally used for additional hours, as needed, approved in advance by a supervisor and/or Superintendent, evidenced by the applicable signatures on the timecard turned in at the end of each month. It was noted that there was an increase in the number of supplemental payments made during 2021-2022 due to the pandemic and the District's efforts to respond accordingly.

During my audit of the payroll disbursements:

1. I noted there were no employment notifications completed at the beginning of the year for any employees. This would be a document that would establish each employee's assignment and placement on the applicable salary schedule, contracted days and hours per day among other things and is preferably signed at a minimum by both the appropriate District official (for your District that would be the Superintendent) to signify his/her review and agreement of the information included and which serves as the support for the largest portion of payroll disbursements in a year, the regular monthly pay amounts, to be entered by the person responsible for payroll processing.

This employment notification document does appear to have been completed in May, 2022 after the raises for 2021-2022 were approved by the Governing Board.

2. I noted there were issues with locating appropriate supporting documentation for many of the transactions included in the testing I completed. With changes in staffing, it is not clear if the documentation existed and was not found or if the documentation was never prepared and/or obtained.

Governing Board
Twin Ridges Elementary School District

Recommendation

Every payroll transaction should have documentation retained showing the transaction was accurate, complete, authorized, and reviewed appropriately. This includes documenting the expected details for each employee at the beginning of a year, and any time this information changes (whether for an individual or the entire group). Mid-year hires, rehires should all have appropriate details to support the amount agreed to be paid. Changes made during the year should also be well documented and reviewed as these transactions can be complicated and are prone to error. Any supplemental payments such as stipends, extra-duty (timecards), docks in pay, changes in deductions, corrections to prior payroll entries etc. must all be documented and approved. Things like stipends could be approved in amount at the start of the year, but once a person agrees to take on the duties, which should also be memorialized so there aren't stipends paid to four employees for the basketball position.

Whatever the transaction is, there should be sufficient documentation that would allow someone unfamiliar with the transaction to be able to identify what was being done, why and under whose authority. Sound internal controls discourage misappropriation and protect the employee processing the payments because he/she will have evidence the transaction was handled properly.

Sincerely,



Michelle M. Hanson
Certified Public Accountant

MMH:jn

**Certificate of Election
of Governing Board Member
and Oath of Office**
(Education Code Sections 5000, 5003; Elections Code Section 171112)

STATE OF CALIFORNIA
} ss.
County of Nevada

Jonathan Farrell of Nevada City, California

This certifies that an election held November 8, 2022 in accordance with the provisions of the Education Code of California; and Elections Code, you have thus day been elected to serve as a member of the "Governing Board of the Twin Ridges Elementary School District" of Nevada County, California, to hold office for two (2) year term, until December, 2024.

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

*IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 13th
day of December, 2022.*

_____, Clerk/Secretary
Scott Mikal-Heine, Superintendent/Principal

STATE OF CALIFORNIA
} ss.
County of Nevada

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

Signature of person receiving Oath

Address

Signature of person administering Oath

Superintendent/Principal
Title

Subscribed and sworn to before me, this 13 day of December, 2022.

State of California

EDUCATION CODE

Section 35023

35023. The governing board of each school district of every kind or class shall annually at its initial meeting select one of its members as its representative who shall have one vote for each member to be elected to the county committee provided by Article 1 (commencing with Section 4000) of Chapter 1 of Part 3. The secretary or clerk of the district shall furnish the county superintendent of schools with a certificate naming the representative selected by the board.

(Amended by Stats. 1987, Ch. 1452, Sec. 183.)



Twin Ridges Elementary School District

Scott Mikal-Heine, Superintendent

16661 Old Mill Rd.
Nevada City, CA 95959

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

Board Bylaw

Organization

BB 9100

Board Bylaws

Each year, the Governing Board shall hold an annual organizational meeting. In any year in which a regular election of district Board members is conducted, the organizational meeting shall be held within a 15-day period beginning from the date upon which a Board member elected at that election takes office. During non-election years, the meeting shall be held within the same 15-day period on the calendar. (Education Code 35143)

The day and time of the annual meeting shall be selected by the Board at its regular meeting held immediately prior to the first day of the 15-day period. On behalf of the Board, the Superintendent shall notify the County Superintendent of Schools of the day and time selected. Within 15 days prior to the date of the annual meeting, the clerk of the Board, with the assistance of the Superintendent, shall notify in writing all Board members and members-elect of the date and time selected for the meeting. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint the Superintendent as secretary to the Board
3. Authorize signatures
4. Approve a schedule of regular meetings for the year and a Board governance calendar stating the time when the Board will address important governance matters
5. Designate Board representatives to serve on committees or commissions of the district, other public agencies, or organizations with which the district partners or collaborates

(cf. 9140 - Board Representatives)

6. Review and/or consider resources that define and clarify the Board's governance and leadership roles and responsibilities including, but not limited to, governance standards, meeting protocols, Board rules and bylaws, and other Board development materials

(cf. 9000 - Role of the Board)

(2/97) (3/01) (7/06) (11/08) (11/11) (12/20)

Adoption Date: (7/13/2021)



Twin Ridges Elementary School District
Scott Mikal-Heine, Superintendent

16661 Old Mill Rd.
Nevada City, CA 95959

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

(cf. 9005 - Governance Standards)
(cf. 9230 - Orientation)
(cf. 9240 - Board Training)
(cf. 9320 - Meetings and Notices)
(cf. 9323 - Meeting Conduct)

Election of Officers

The Board shall each year elect its entire slate of officers.

No Board member shall serve more than consecutive year(s) in the same office.

(cf. 9224 - Oath or Affirmation)

The election of Board officers shall be conducted during an open session of the annual organizational meeting.

Legal Reference:

EDUCATION CODE

5017 Term of office

35143 Annual organizational meeting date, and notice

35145 Public meetings

GOVERNMENT CODE

54953 Meetings to be open and public; attendance

ATTORNEY GENERAL OPINIONS

68 Ops.Cal.Atty.Gen. 65 (1985)

59 Ops.Cal.Atty.Gen. 619, 621-622 (1976)

(2/97) (3/01) (7/06) (11/08) (11/11) (12/20)
Adoption Date: (7/13/2021)

GRIZZLY HILL SCHOOL

TWIN RIDGES ELEMENTARY SCHOOL DISTRICT

2023-2024

JULY 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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31						

AUGUST 2023						
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27	28	29	30	31		

SEPTEMBER 2023						
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OCTOBER 2023						
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29	30	31				

NOVEMBER 2023						
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DECEMBER 2023						
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31						

JANUARY 2024						
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28	29	30	31			

FEBRUARY 2024						
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MARCH 2024						
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31						

APRIL 2024						
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28	29	30				

MAY 2024						
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JUNE 2024						
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23	24	25	26	27	28	29
30						

- Regular School Day (3:00 release)
- Minimum Day: School out at (1:30 release)
- Holiday/School Recess
- Unplanned School Closure Makeup Day
- Teacher Professional Dev. (no school)
- Parent / Teacher Conference Day (12:30 release)

EOT = End of Term

- Aug 10, 11, Sept 21,22 Staff Development/ No students
- Aug. 14-16: First 3 days of school (minimum days) Sept. 4: Labor Day Holiday
- Oct. 16-20: October Break
- Nov. 10: Veterans Day Holiday (Observed) Nov. 22-24: Thanksgiving Break
- Dec. 18- Jan. 1: Winter Break
- Jan. 15: Martin Luther King, Jr. Holiday Feb. 12 & 19: President's Holidays
- March 25-29: Spring Break
- May 27: Memorial Day Holiday
- Jun. 7-14: Last day of school depends on unplanned school closures



Because learning changes everything.®

ORDER FORM FOR:

Twin Ridges Sch Dist
16661 OLD MILL RD
NEVADA CITY, CA 95959-8675
ACCOUNT NUMBER: 184406

CONTACT:

Sunshine Bender
sbender@tresd.org
(530) 265-9052

PRODUCT TOTAL*	\$4,928.28
ESTIMATED SHIPPING & HANDLING**	\$545.71
ESTIMATED TAX**	\$415.74
GRAND TOTAL	\$5,889.73

SUBSCRIPTION/DIGITAL CONTACT:

Sunshine Bender
sbender@tresd.org
(530) 265-9052

Comments:

* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

Terms of Service:

By placing an order for digital products (the 'Subscribed Materials'), the entity that this price quote has been prepared for ('Subscriber') agrees to be bound by the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. Subject to Subscriber's payment of the fees set out above, McGraw Hill LLC hereby grants to Subscriber a non-exclusive, non-transferable license to allow only the number of Authorized Users that corresponds to the quantity of Subscribed Materials set forth above to access and use the Subscribed Materials under the terms described in the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. The subscription term for the Subscribed Materials shall be as set forth in the Product Description above. If no subscription term is specified, the initial term shall be one (1) year from the date of this price quote (the 'Initial Subscription Term'), and thereafter the Subscriber shall renew for additional one (1) year terms (each a 'Subscription Renewal Term'), provided MHE has chosen to renew the subscription and has sent an invoice for such Subscription Renewal Term to Subscriber.

[Terms Of Service](#)

[Provisions required by Subscriber State law](#)

ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting www.mheducation.com (or www.mhecoast2coast.com).

School Purchase Order Number: _____

Name of School Official (Please Print)

Signature of School Official

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 11/03/2022

ACCOUNT NAME: Twin Ridges Sch Dist

EXPIRATION DATE: 12/18/2022

QUOTE NUMBER: HFISH-11032022-012

ACCOUNT #: 184406

PAGE #: 3



Because learning changes everything.*

ORDER FORM FOR:

Twin Ridges Sch Dist
16661 OLD MILL RD
NEVADA CITY, CA 95959-8675
ACCOUNT NUMBER: 184406

SUBSCRIPTION/DIGITAL CONTACT:

Sunshine Bender
sbender@tresd.org
(530) 265-9052

CONTACT:

Sunshine Bender
sbender@tresd.org
(530) 265-9052

SALES REP INFORMATION:

Jennifer Simpson
jennifer.simpson@mheducation.com
480-290-8356

Section Summary		Product Subtotal
<u>Multi Subject Student Bundles</u>		\$4,928.28
PRODUCT TOTAL*		\$4,928.28
ESTIMATED S&H**		\$545.71
ESTIMATED TAX**		\$415.74
GRAND TOTAL*		\$5,889.73

* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

Comments:

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 11/03/2022

ACCOUNT NAME: Twin Ridges Sch Dist

EXPIRATION DATE: 12/18/2022

QUOTE NUMBER: HFISH-11032022-012

ACCOUNT #: 184406

PAGE #: 1



Because learning changes everything.®

Product Description	ISBN	Qty	Unit Price	Line Subtotal
Multi Subject Student Bundles				
IMPACT CA G6 CMPLT DGTL & PRNT STUDENT 6YR BNDL W/STUDYSYNC BLASTS WHGAC	978-0-07-687789-8	12	\$155.97	\$1,871.64
REVEAL MATH STUDENT 5 YEAR SUBSCRIPTION BUNDLE GRADE 2	978-1-26-443806-8	8	\$96.39	\$771.12
READING WONDERS CALIFORNIA STUDENT EDITION 5 YEAR SUBSCRIPTION BUNDLE GRADE 2	978-0-07-897398-7	8	\$102.94	\$823.52
READING WONDERS CLOSE READING COMPANION GRADE 2	978-0-02-130599-5	8	\$9.60	\$76.80
IMPACT CALIFORNIA PEOPLE DIFFERENCE SE BUNDLE/COMBO BOOK 5 YR SUB BUNDLE GRADE 2	978-0-07-693640-3	8	\$81.12	\$648.96
INSPIRE SCIENCE CALIFORNIA COMPREHENISVE STUDENT 5 YR SUBSC BUNDLE GRADE 2	978-0-07-699385-7	8	\$92.03	\$736.24
Multi Subject Student Bundles Subtotal:				\$4,928.28

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 11/03/2022

ACCOUNT NAME: Twin Ridges Sch Dist

EXPIRATION DATE: 12/18/2022

QUOTE NUMBER: HFISH-11032022-012

ACCOUNT #: 184406

PAGE #: 2

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

PROGRAMMATIC REQUIREMENTS

	TITLE 22	TITLE 5/EDUCATION CODE/ECERS
Teacher-Child Ratio	<ul style="list-style-type: none"> 1 teacher: 12 students 1 teacher, 1 aide: 15 students 22 CCR 101216.3	<ul style="list-style-type: none"> 1 adult: 8 children 1 teacher: 24 children 5 CCR 18290
Staff Qualifications	<ul style="list-style-type: none"> Teacher: 12 ECE/CD units 22 CCR 101216.1	<ul style="list-style-type: none"> Associate Teacher: 12 ECE units Teacher: 24 ECE units and 16 GE units Master Teacher: Teacher + 6 ECE units in specialization + 2 adult supervision units EC 8203, 8208, 8244, 8261, 8360.1, 8267, 5 CCR 80105-801025
Discipline	<ul style="list-style-type: none"> Discipline must be free of corporal punishment, pain, humiliation, or intimidation 22 CCR 101216.3	<ul style="list-style-type: none"> Discipline must be not be physical or severe Program must be designed to avoid conflict and promote positive interactions Staff must react consistently to children's behavior, have appropriate expectations for age level, and usually maintain control EC 49001, ECERS
Transportation	<ul style="list-style-type: none"> Only licensed drivers for the type of vehicle operated may transport children 22 CCR 101225	<ul style="list-style-type: none"> A governing board may allow the transportation of preschool students in school buses owned by the district Only an individual with an appropriate class of license may operate a school bus transporting students EC 39800 VC 12517
Food Service	<ul style="list-style-type: none"> All food shall be safe and of the quality necessary to meet the needs of children All food shall be selected, stored, prepared, and served in a safe and healthful manner Menus must be posted at least a week in advance Food preparation area must be clean and free of trash and rodents Uncontaminated drinking water must be available indoors and outdoors Various other specific kitchen and food requirements 22 CCR 101227 22 CCR 101239.2 22 CCR 101227, 101238, 101239	<ul style="list-style-type: none"> Food must be prepared in safe and sanitary conditions Schools participating in federal food programs must obtain two food safety inspections each school year by the local governmental agency responsible for food safety inspection All food facilities must have a permit and are subject to inspections at any time Meals and snacks must include a nutrition component and be culturally and developmentally appropriate Dietary restrictions of families are followed Allergies posted and allergen substitutions made Clean drinking water must be available at meal times HSC 113700 - 113725.3 7 CFR 210.13 HSC 11438, 114390 EC 18278 EC 35186, ECERS EC 38086
Health-Related	<ul style="list-style-type: none"> Parents will be immediately notified if child is ill or seriously injured Staff will make prompt arrangements for any medical treatment Staff will maintain first-aid supplies Staff will have a procedure for medications 	<ul style="list-style-type: none"> School is required to have first aid supplies Authorized medications will be given to students with the assistance of the school nurse or designated personnel EC 32040 5 CCR 600

**State Preschool Facilities Reference Guide
Requirements & Regulations:**

California Department of Social Services, Title 22

California Department of Education, Title 5/Education Code/ECERS

Napping Requirements	<ul style="list-style-type: none"> Children must be given an opportunity to nap or rest without distraction or disturbance from other activities <i>22 CCR 101230</i> Cots and floor mats used for napping must be in safe condition Floor mats must be at least ¾ inches thick, covered with vinyl or a similar material, and marked so that the sleeping side can be distinguished <i>22 CCR 101239.1</i> 	<ul style="list-style-type: none"> Children must be helped to relax Space is conducive to resting All cots or mats are at least 3 feet apart or separated by a solid barrier Nap/rest is scheduled appropriately Sanitary provisions are made for nap/rest Sufficient supervision provided in the room <p><i>ECERS</i></p>
Other	<ul style="list-style-type: none"> Variety of daily activities including but not limited to: quiet activity and play, rest and relaxation, eating, toileting <i>22 CCR 101230</i> Children must be under the supervision of a teacher at all times <i>22 CCR 101229</i> 	<ul style="list-style-type: none"> Variety of daily activities and equipment for relaxation and comfort, child privacy, gross motor play, nap/rest routine, sanitary toileting, reading, communication with adults and children, development of reasoning skills, fine motor skills, art play, music play, block play, sand/water play, dramatic play, nature/science activities, and math activities <p><i>ECERS</i></p> <ul style="list-style-type: none"> Careful supervision of all children adjusted appropriately for different ages Supervision is sufficient to protect children's safety Supervision includes help and encouragement, and appreciation of child's efforts Staff demonstrate awareness of the whole group at all times <p><i>ECERS</i></p>

Environmental Requirements

	Title 22	Title 5/Education Code/ECERS
Buildings and Grounds	<ul style="list-style-type: none"> A comfortable temperature shall be maintained at all times Keep center clean, safe, sanitary, and in good repair Use of protective devices such as nonslip material on rugs Keep all areas of potential hazard free of obstruction Inaccessibility of pools Keep disinfectants, poisons, and other potentially dangerous items inaccessible to children Keep materials and surfaces available to children toxic free Firearms are not permitted on the premises Medicines should be stored separately Facility must be free of flies, insects, and rodents <p><i>22 CCR 101238, 101239</i></p>	<ul style="list-style-type: none"> Adequate lighting, ventilation, temperature control, and sound-absorbing materials Space in good repair Space is reasonably clean and well-maintained Ample indoor space that allows children and adults to move around freely Good ventilation, some natural lighting Space is accessible to all children and adults, including those with disabilities Provisions must be made to eliminate safety hazards, including but not limited to, safety caps on electrical sockets, no loose electrical cords, heavy objects moved so children cannot pull down, medicines/poisons locked away, safe water temperature, pads for mats or rugs to eliminate sliding, covered/blocked open stairwells, etc. <p><i>ECERS</i></p> <ul style="list-style-type: none"> Facilities must be clean, safe, and in good repair <i>EC 35186</i> Firearms are not permitted on the school campus or the surrounding area. <i>Cal. Penal Code 626</i>

State Preschool Facilities Reference Guide
Requirements & Regulations:
California Department of Social Services, Title 22
California Department of Education, Title 5/Education Code/ECERS

Accountability Measures

	Title 22	Title 5/Education Code/ECERS
Financial Audit Schedule	The licensee must develop and maintain a financial plan that ensures resources necessary to meet operating costs for the care and supervision of students. The licensee must maintain financial records. They must submit financial reports to the Department of Social Services when requested to do so. <i>22 CCR 101213</i>	All child development programs under contract with California Department of Education must submit an annual independent financial and compliance audit report of the entire organization, not just an audit report for the individual contracts or programs. <i>EC 8448(g)</i> Each local educational agency must complete an annual audit of income and expenditures. <i>EC 41020</i>
Physical Evaluation Schedule	A physical review must be conducted every three years. <i>HSC 1597.09</i> All child care centers must secure and maintain a fire clearance approved by the city or county fire department, the district providing fire protection services, or the State Fire Marshal. <i>HSC 101171</i>	Contractors complete an environment rating scale every three years as part of the program compliance review and annually as a part of the self-evaluation process. For each rating, the contractor shall achieve a minimum score of "good" on each subscale. <i>5 CCR 18281</i> The California Department of Education must conduct a compliance review of the contractor's site once every three years. <i>5 CCR 18023</i> The State Fire Marshal must conduct a review of all schools each year. <i>HSC 13146.3</i>

Citation Code Reference

22 CCR	California Code of Regulations, Title 22
5 CCR	California Code of Regulations, Title 5
7 CFR	Federal Code of Regulations, Title 7
EC	California Education Code
ECERS	Early Childhood Environmental Rating Scale
Cal. Penal Code	California Penal Code
CPC	California Plumbing Code
HSC	California Health and Safety Code
VC	Vehicle Code

*Pursuant to Section 18281, Title 5 of the California Code of Regulations, all center-based programs must complete an environmental rating scale (ECERS) to measure program quality.

** Requirements reflective of state, not local requirements.

TRESD Grizzly Hill
Special Education Teacher
Overview 12.8.22

(23) Students with Special Education Services

Grizzly Hill (21) + 3 *assessment pending qualification*

- (12) C.Browning, Case Manager
- (9) J.Reed, SLP, Case Manager (speech only)

Little Acorns Preschool (1)

- Speech Only, Jeff Reed, SLP, Case Manager

Living Wisdom School (1) + 1 *assessment pending qualification for specialized academic instruction, currently qualified under SLD*

- Speech Only, Jeff Reed, SLP, Case Manager

TRESD Special Education Teacher -

**Direct Instruction
Daily Teaching Schedule**

(12 students, grades 1,3,4,5,6,7,8/math, reading writing)

- 8:30-12:00 Direct Instruction (combination of pull out or push into gen.ed. classroom service delivery)
- 12:00-12:30 Lunch Break
- 12:30-1:30 Direct Instruction (pull out instruction)
- 2:00-3:30 IEP meetings, SSTs,
- 3:30-4:30 IEP instruction prep, planning, alignment to goals

Total Direct Instruction hours/day 4.5

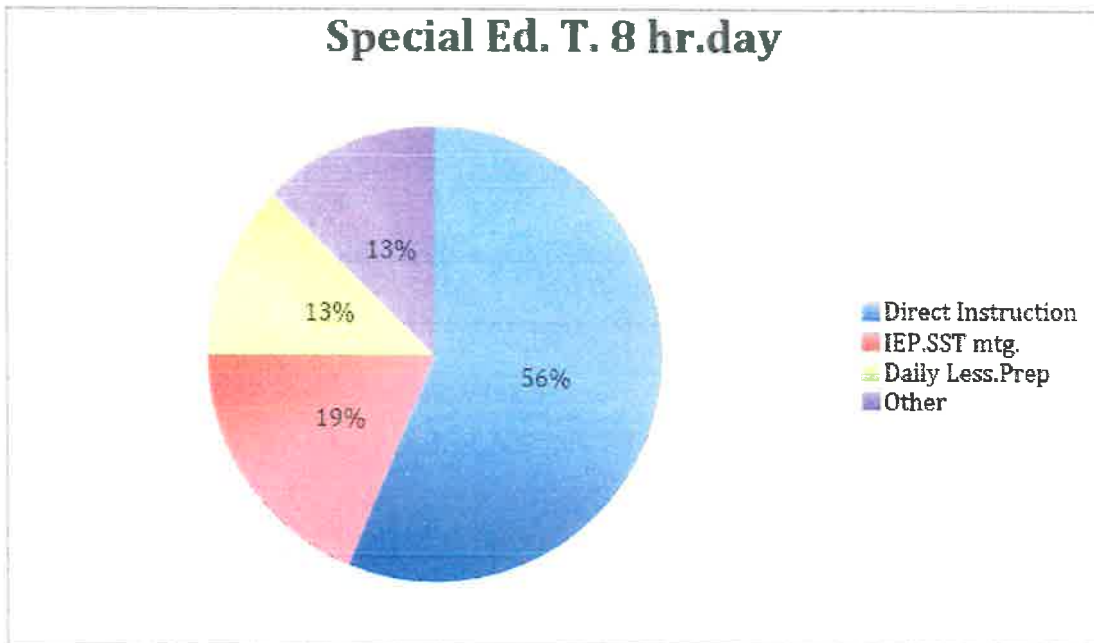
IEP/SST meetings average 4/week 1.5 (ave.1.2 hr/day)

Lesson Prep/plan 1 hour/day

Total hours/day 7 hours/day

Does not include: IEP special education assessments, assessment scoring, report writing, IEP development, scheduling and paperwork distribution process

Special Ed. T. 8 hr.day



“Other” Defined as: IEP special education assessments, assessment scoring, report writing, IEP development, scheduling and paperwork distribution process, and Student Services responsibilities

Education Assessments (time estimate)

- Assessment 3-4 hours
 - Scoring 1 hour
 - Report Writing 1 hour
 - IEP development 2 hours
 - IEP meeting 1-2 hours (1.5 ave.)
- Total Hours/assessment 8-10

Special Education Assessments completed to date- 7
(Total hours spent 56-70)

Special Education Assessments pending (due within 60 days) - 3
(Hours anticipated 21-30)

Special Education Assessments- to be scheduled – 2 possible at this time,
pending referrals, not including incoming students

IEPS Held to date: 35 meetings over 76 days of school

2019 - 2022 Nevada County ELA & Mathematics CAASPP Test Results

Reported in Percentage of Students Who Met or Exceeded the Standard

	Total Number of Students Tested ELA/Math	2019		2020 COVID 19 No Testing/ Scores	Total Number of Students Tested ELA/Math	2021*		Total Number of Students Tested ELA/Math	2022	
		ELA	Math			ELA	Math		ELA	Math
CALIFORNIA	3,165,580/3,173,560	51	40		743,626 / 749,948	49	34	2,969,670/2,973,472	47	33
Nevada County	5,263/5,231	53	39		3,324 / 2,879	50	34	4,927/4,902	48	35
Chicago Park Elementary	122	52	43		95	53	32	91/91	41	38
Chicago Park Charter	83	51	39		67	49	33	91/91	41	38
Chicago Park Charter	39	54	51		28	61	29	23/23	30	30
Clear Creek	115/116	60	54		106	59	45	102/102	65	38
Grass Valley District	1143/1146	48	38		494/474	34	22	1031/1022	42	31
Bell Hill	86/85	51	55		61/59	46	52	70/71	53	37
Grass Valley Charter	339/340	55	39		Fewer than 10	*	*	328/324	52	40
Lynan Gilmore	534/536	40	32		334/321	36	16	471/470	38	25
Scotten	184/185	55	46		99/94	22	24	162/157	28	25
Nevada City School District	500/495	68	55		389/385	56	38	437/433	59	48
Deer Creek	152/151	68	64		53/52	53	50	75/76	60	49
Seven Hills	330/326	67	52		336/333	56	37	362/357	59	48
NJUHSD	622/614	69	39		407	62	*	498/508	45	28
Bear River	136	82	53		131	69	*	112/111	43	28
Nevada Union	339/334	73	40		224	55	*	266/278	48	28
Ghidotti	33/32	100	81		30	100	*	35/35	97	82
North Point	38/37	71	24		Fewer than 10	*	*	23/21	39	24
Silver Springs	56/55	7	0		22	32	*	61/62	7	0
S.A.E.L.	25/26	84	50		Fewer than 10	*	*	36/36	56	19
Penn Valley Union	353	54	41		315/314	42%	31	372/371	46	34
Ready Springs	227	52	39		217/216	39	31	246/245	43	30
Williams Ranch	102	59	49		63	46	35	97/97	57	50
Vantage Pt. Chart	24	46	17		35	51	23	29/29	38	14

CA	3,165,580/3,173,560	51	40	COVID 19	743,626 / 749,948	49	34	2,969,670/2,973,472	47	33
Nevada County	5,263/5,231	53	39	No Testing/ Scores	3,324 / 2,879	50	34	4,927/4,902	48	35
Placer COE	38,937/38,946	65	54		199/200	43	38	37,484/37,573	62	50
El Dorado COE	14,652/14,647	61	50		150/151	47	30	15,461/15,495	56	43
Sutter COE	12,823/12,883	47	30		21	5	0	12,322/12,388	43	28
Yuba COE	7,653/7,650	41	31		95/93	21	1	7,513/7,518	37	23
Other Districts & Schools in our Region										
Auburn Union	1,286/1,287	43	37		1085/1082	39	25	1,031/1,021	42	28
Colfax Elementary	248	46	43		242/240	33	25	232/232	36	35
Placer Hills	475/474	60	55		Fewer than 10	*	*	471/469	48	45
Newcastle Elementary	303	62	49		246	66	58	276/276	63	53
Placer Union High	926/928	69	38		893/879	72	39	940/945	67	42
Foresthill Union Elementary	244	42	36		235/236	43	33	273/271	51	44
Placerville Union Elementary	822/824	57	45		767/741	46	29	765/763	49	32

***PLEASE NOTE:** Due to factors surrounding the novel coronavirus (COVID-19) pandemic, testing participation in 2020–21 varied. Care should be used when interpreting results.

2021 - 2022 CAASPP Data Talking Points and Resources:

[Important, Please Read: CA County Superintendents CAASPP Talking Points Fall 2022](#)



Twin Ridges Elementary School District
Scott Mikal-Heine, Superintendent

16661 Old Mill Rd.
Nevada City, CA 95959

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

**BEFORE THE GOVERNING BOARD OF THE
TWIN RIDGES ELEMENTARY SCHOOL DISTRICT
COUNTY OF NEVADA, STATE OF CALIFORNIA**

RESOLUTION NO. 22-19

**DETERMINATION OF SENIORITY AMONG CERTIFICATED EMPLOYEES WITH THE SAME
SENIORITY DATE (“Tie-Breaker” Resolution)**

WHEREAS, pursuant to Education Code section 44955, the Board is required, as between employees who first rendered paid service to the District on the same date, to determine the order of termination solely on the basis of the needs of the District and its students; and

WHEREAS, Education Code section 44955 requires that upon the request of any employee whose order of termination is determined as stated above, the Governing Board shall furnish in writing no later than five days prior to the commencement of the hearing held in accordance with Section 44949, a statement of the specific criteria used in determining the order of termination and the application of the criteria in ranking each employee relative to the other employees in the group.

NOW, THEREFORE, BE IT RESOLVED, that based upon the needs and the students thereof, in the event of a certificated layoff the following criteria, shall be applied based on information on file as of the employee’s first probationary paid day with the Twin Ridges Elementary School District, to resolve ties in seniority between certificated employees hired on the same day. The employee with the highest number of points will have the highest seniority date as defined in Education Code section 44845 and thus delineate the order of termination:

1. Years of verified experience previous to current employment as a credentialed teacher in a probationary/permanent, K-12 certificated position in a public school.
 - a. Rating: +1 per year
2. Number of additional (K-12) teaching credentials in addition to multi-subject credentials (including special education, PE, visual arts, CTE, etc).
 - a. Rating: +1 per credential
3. Number of waivers, emergency permits, one year non-renewable, pre internship or internship credentials.
 - a. Rating: +0.5 per credential
4. Number of elementary and middle school supplementary authorizations.
 - a. Rank: +1.0 per supplementary authorization area
5. Number of special service credentials or specialist credentials (i.e. PPS, Library Media, Nursing, Reading Specialist)
 - a. Rating: +1 per credential
6. CLAD, BCLAD, SDAIE, or EL authorization
 - a. Rating: +0.5 per authorization
7. Earned degrees beyond Bachelors level
 - a. Rating: +1 for a Masters, +2 for a Doctorate



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- 8. Number of secondary single subject credentials (any 9-12 authorization)
 - a. Rating: +0.25 per credential or authorization
- 9. In the event that common day hirees have equal qualifications based on application of the above criteria, the following further criteria will be used based on the first year of hire with the District:
 - a. Club Advisor, Rating +0.25
 - b. Sports Coach Rating +0.25

Assuming that the preceding criteria do not resolve all ties between employees having the same seniority date, then the relative seniority of the remaining employees shall be determined by lot.

Such criteria shall be applied to rank the order of individuals for purposes of layoff and reemployment, subject to exceptions allowed by law;

The existing tie-breaker criteria of the Twin Ridges Elementary School District is superseded by the criteria established by this resolution;

The foregoing Resolution was adopted by the Governing Board of the Twin Ridges Elementary School District on the 13th day of December, 2022 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

President, Governing Board

I, _____, Clerk of the Governing Board of the Twin Ridges Elementary School District, do certify that the foregoing was introduced, passed, and adopted by the Governing Board.

Clerk Governing Board