

CUTTEN ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD MEETING AGENDA
April 17, 2022 6:00 pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE

2.0 CONSENT AGENDA

- 2.1 Approval of Minutes, March 13, 2023; March 27, 2023; March 31, 2023
- 2.2 Approval of Warrants and Payroll
- 2.3 Quarterly Report on William Uniform Complaints
- 2.4 Approval of MOU Between Cutten School District and HBTA Regarding School Climate Team Stipends
- 2.5 Approval of MOU Between Cutten School District and HBTA Regarding Leadership Team Stipends
- 2.6 Approval of MOU Between Cutten School District and HBTA Regarding Yearbook Stipends
- 2.7 Approval of Family Leave until the end of the 2022-2023 School Year-Certificated
- 2.8 Approval of Advanced Security Fire Alarm Notification Upgrade

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to three minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

4.0 REPORTS

- 4.1 Cutten-Ridgewood PTA Report
- 4.2 School Site Council Report
- 4.3 HBTA Report
- 4.4 2022 – 2023 Student Registration Report
- 4.5 LCAP Update
- 4.6 Bond Update

5.0 CORRESPONDENCE

- 5.1 Letter Explaining the Revised Pages of Audit Finding Related to School Nutrition David L Moonie & Co.

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Consider Approval of 2023-24 Medical, Dental and Vision Rates, NCSMIG
- 6.2 Acceptance of 2021, 2022 Bond Audit with David L. Moonie & Co.
- 6.3 First Reading Update BP 5141.33 Head Lice (Student)
- 6.4 Discussion/Possible Action Item on UTK Program Plan
- 6.5 Discussion/Possible Action Item Expansion of Summer School Program/AfterSchool Program-ELOP Plan
- 6.6 Discussion/Possible Action Item on California Community School's Partnership, Planning Grant (CCSPP): Addition of 1.0 FTE Certificated 2-year Temporary position, Expanded Learning Coordinator.

7.0 SUPERINTENDENT/PRINCIPAL REPORT

8.0 BOARD MEMBER COMMENTS / COMMUNICATION

9.0 PUBLIC COMMENT ON CLOSED SESSION ITEM

10.0 CLOSED SESSION

With respect to every item of business to be discussed in closed session:

9.1 CONSIDERATION OF DISCIPLINARY ACTION (Other than Expulsion) OF A STUDENT (Education Code Sections 35146 and 48912(c).)

*9.2 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Name of organization representing employees: Humboldt Bay Teachers Association.*

12.0 RECONVENE TO OPEN SESSION

13.0 ADJOURNMENT

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka.

BOARD OF TRUSTEES
BOARD MEETING MINUTES
March 13, 2023 6pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE Meeting called to order at 6:07pm

2.0 CONSENT AGENDA-21/22 Audit report explained reviewed findings

- 2.1 Approval of Minutes-February 13, 2023
- 2.2 Approval of Warrants and Payroll
- 2.3 Acceptance of Certification Resignation-Retirement
- 2.4 Approval of Certificated Employee Return .5 FTE
- 2.5 District Certification of Corrective Actions for 2020 - 2021 Audit
- 2.6 Approval of 2023 – 2024 School Calendar

Consent Agenda approved and motioned by Becky Reece seconded by Andy Sundquist. Motion carried 5-0.

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS- NA
No public comment.

4.0 REPORTS

- 4.1 Cutten Ridgewood PTA Report- Carnival to happen at the end of April, Scholarship for past students in high school to begin reviews, few open committee positions, Spirit wear orders had a great turnout.
- 4.2 School Site Council- Goal is to get SPSA's approved.
- 4.3 HBTA Report- Conference week currently happening and going well.
- 4.4 Principal's Report- Darci- Regional Spelling Bee was held at Cutten. GATE is up and running again. Teachers Yip and Code coordinated Science Fair which had a great turnout. 5th grade currently incubating eggs. The Climate Team sent out a survey on how operations are going, feedback highly appreciated. Dickinson's play is set for the 21st in the afternoon.
- 4.5 Enrollment/New Student Registration update 2023-2024- 562 currently not many anticipated changes from last month's report.
- 4.6 LCAP- Surveys going out to parents besides that not much to update yet.
- 4.7 Facilities Update (Bond, BESC, Solar)- Ridgewood grading work was done to the gate that was put in. Still on hold with PGE for electrical work that needs to be done at Cutten School's kitchen. Walk through to be scheduled after all work is completed at Cutten.. PVC spouts that were put in are working great.

5.0 CORRESPONDENCE-No Correspondence

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Consider Certification of 2022 -2023 Second Interim Report- Motioned by Andy Sundquist seconded by Becky Reece. Motion carried 5-0
- 6.2 Acceptance of 2021 – 2022 Independent Financial and Compliance Audit Report-

- 9.1 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Becky MacQuarrie
Name of organization representing employees: Humboldt Bay Teachers Association
- 9.2 PUBLIC EMPLOYEE-DISCIPLINE/DISMISSAL/RELEASE (GC § 54957).
- 9.3 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Beth Johnston
Unrepresented Employee: Cutten Principal
- 9.4 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Beth Johnston
Unrepresented Employee: Ridgewood Principal
- 9.5 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)
Agency Negotiator: Beth Johnston
Unrepresented Employee: Superintendent

10. **RECONVENE TO OPEN SESSION**-The Board reconvened at 8:58 pm
No action taken.

11. **ADJOURNMENT**-Meeting Adjourned at 8:59 pm

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka

**BOARD OF TRUSTEES
SPECIAL BOARD MEETING MINUTES
March 27, 2023 5pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503**

- 1.0 CALL TO ORDER/FLAG SALUTE**
The meeting was called to order at 5:04 P.M. Board members in attendance, Dennis Reinholtsen, Becky Reece, Andy Sundquist, Mary Dewald, and Beth Johnston
- 2.0 CONSENT AGENDA**
No items on consent agenda.
- 3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS**
No public comment.
- 4.0 REPORTS**
No reports given.
- 5.0 CORRESPONDENCE**
No correspondence.
- 6.0 INFORMATION / POSSIBLE ACTION ITEMS**
- 6.1 The Board received the initial proposal from Humboldt Bay Teachers' Association on negotiations for 2022-2023 re-openers.
 - 6.2 Motion was made by Becky Reece and seconded by Andy Sundquist to approve the Cutten Elementary School District's initial proposal for contract negotiations with the Humboldt Bay Teachers' Association for the 2023-2024 school year. Motion carried 5-0.
 - 6.3 Motion was made by Becky Reece and seconded by Andy Sundquist to approve to change the date of the April, 2023 regularly scheduled Board meeting to April 17, 2023. Motion carried 5-0.
- 7.0 SUPERINTENDENT REPORT**
No report given.
- 8.0 BOARD MEMBER COMMENTS / COMMUNICATION**
No comments/communication given.
- 9.0 CLOSED SESSION**-The Board went into closed session at 5:18 P.M.
- 9.1 *PUBLIC EMPLOYEE-DISCIPLINE/DISMISSAL/RELEASE (GC § 54957).*
- 10. RECONVENE TO OPEN SESSION**-The Board reconvened to open session at 5:19 P.M. Motion made by Dennis Reinholsten and seconded by Andy Sundquist to adopt Resolution #5 to Release Temporary Certificated Employees 2 Part-time school psychologists, 1 school social worker, and 2 long term substitute teachers.that they will be released at the end of the current school year as they are temporary employees.. Motion carried 5-0. With this motion the Board authorized the Superintendent to notify temporary certificated employees pursuant to Ed code section 449594b.
- 11. ADJOURNMENT**-The meeting adjourned at 5:20 P.M.

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**BOARD OF TRUSTEES
SPECIAL BOARD MEETING NOTES
March 31, 2023 5pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503**

- 1.0 CALL TO ORDER/FLAG SALUTE**
The meeting was called to order at 5:14 P.M. Board members in attendance, Dennis Reinholtsen, Becky Reece, and Beth Johnston
- 2.0 CONSENT AGENDA**
Motion was made by Dennis Reinholtsen and seconded by Becky Reece to approve consent agenda items #2.1 & 2.2. Motion carried 3-0
- 3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS**
No public comment.
- 4.0 REPORTS**
No reports given.
- 5.0 CORRESPONDENCE**
The Board reviewed the 2021 – 2022 Independent Financial and Compliance Audit Report.
- 6.0 INFORMATION / POSSIBLE ACTION ITEMS**
- 6.1 Motion was made by Becky Reece and seconded Dennis Reinholtsen to approve proposed change order #52 to install a new fire alarm panel and monitoring system, for \$11,602.97 replacing PCO #39 for \$15,366.02. Motion carried 3-0.
 - 6.2 The Board acknowledged a a second presentation and consideration of Cutten Elementary School District's Initial Proposal for Contract Negotiations with the Humboldt Bay Teachers' Association for the 2023-2024 School Year.
 - 6.3 Motion was made by Dennis Reinholtsen and seconded by Becky Reece to approve Lisa Olivier as the Representative to CSBA's Delegate Assembly-Run-Off Ballot. Motion carried 3-0.
- 7.0 SUPERINTENDENT REPORT**
No report given.
- 8.0 BOARD MEMBER COMMENTS / COMMUNICATION**
No comments/communication given.
- 9.0 CLOSED SESSION**-The Board went into closed session at 5:19 P.M.
- 10. RECONVENE TO OPEN SESSION**-The Board re convened to open session at 6:14 P.M.
No action taken
- 11. ADJOURNMENT**-The meeting adjourned at 6:15 P.M.

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Pay Date 03/10/2023 through 03/31/2023

Fiscal Year 2022/23

EARNINGS by Earnings Code	Income	Adjustments	TAXES	Employee	Employer	Total	Subject Grosses
No Gross Pay		12.00	Federal Withholding	24,590.38		24,590.38	351,152.98
Regular	409,155.86		State Withholding	7,432.39		7,432.39	351,152.98
			Social Security	7,308.35	7,308.35	14,616.70	117,875.91
			Medicare	5,708.39	5,708.39	11,416.78	393,683.09
			SUI	1,968.45		1,968.45	393,683.09
			Workers' Comp	10,393.25		10,393.25	393,683.09
TOTAL	409,155.86	12.00	SUBTOTAL	45,039.51	25,378.44	70,417.95	

EARNINGS by Group	Income	Adjustments	REDUCTIONS	Employee	Employer	Total	Subject Grosses
Base Pay	392,590.75		PERS	2,416.49	8,757.99	11,174.48	34,521.07
Docks	2,353.55-		PERS / 62	5,401.39	17,129.09	22,530.48	67,517.07
Extra Duty	8,261.35		STRS / 60	24,220.07	45,131.92	69,351.99	236,292.72
Miscellaneous		12.00	STRS / 62	5,190.02	9,713.83	14,903.85	50,857.72
Stipends	2,010.00		STRS Other	2,672.86-		2,672.86-	
Substitutes	6,175.00		Tax Sheltered Annuit	7,975.00		7,975.00	
Vacation Pay	2,472.31		Health & Welfare	13,476.31	68,728.59	82,204.90	
			Dependent Care	500.00		500.00	
			Supplemental Insuran	794.80		794.80	
			Flex Medical Savings	701.66		701.66	
TOTAL	409,155.86	12.00	SUBTOTAL	58,002.88	149,461.42	207,464.30	

EARNINGS	Person Type	Female Employees	DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Certificated	46	39	Dues & Memberships	2,867.80		2,867.80	28.20
Classified	58	51	Garnishments	839.77		839.77	
			Health & Welfare		953.00	953.00	
			District Repay	1,304.13-		1,304.13-	
			Miscellaneous	850.00		850.00	
			Supplemental Insuran	2,421.59		2,421.59	
			Summer Savings	29,223.60		29,223.60	175,340.97
TOTAL	104	90	SUBTOTAL	34,898.63	953.00	35,851.63	
			TOTALS	137,941.02	175,792.86	313,733.88	

Vendor Summary for Pay Date 03/10/2023 thru 03/31/2023

- Vendor Checks
- Vendor Liabilities
- Reissued
- Cancel Checks
- Void ACH

Selection Grouped by Org, Filtered by (Org = 9, Fiscal Year = 2023, Starting Pay Date = 3/1/2023, Ending Pay Date = 3/31/2023)

Pay Date 03/10/2023 through 03/31/2023

Fiscal Year 2022/23

BALANCING DATA

NET

Gross Earnings	409,155.86	271,214.84	Net Pay		
District Liability	175,792.86	137,941.02	Deductions		
	584,948.72	175,792.86	Contributions		
		584,948.72			
			Direct Deposits	226,934.59	77
			Checks	44,280.25	31
			Partial Net ACH		
			Negative Net		
			Check Holds		
			Zero Net		
			TOTAL	271,214.84	108

Checks Dated 03/01/2023 through 03/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000196604	03/02/2023	(HARRIS) SHAFER'S ACE HARDWARE	01-4374		124.64
3000196605	03/02/2023	Adams Comm. Gen Cont., Inc.	01-6250	173,617.81	
3000196606	03/02/2023	CRYSTAL CREAMERY	21-5800	84,085.06	257,702.87
3000196607	03/02/2023	CRYSTAL SPRINGS BOTTLED WATER	13-4711		704.78
3000196608	03/02/2023	Fenton Construction Services	01-5531		14.00
3000196608	03/02/2023	Fenton Construction Services	01-6250	62,749.00	
3000196609	03/02/2023	FRANZ FAMILY BAKERY	21-5800	37,133.90	99,882.90
3000196610	03/02/2023	Haley Davis	13-4710		216.24
3000196611	03/02/2023	MacQuarrie, Becky L	01-5800		885.00
3000196611	03/02/2023	MacQuarrie, Becky L	01-5210	362.08	
3000196612	03/02/2023	MISSION LINEN SUPPLY	01-5950	10.05	372.13
3000196613	03/02/2023	NO. HUMBOLDT RECREATION & PARK	01-5550		493.62
3000196613	03/02/2023	NO. HUMBOLDT RECREATION & PARK	01-4310		370.00
3000196614	03/02/2023	O & M INDUSTRIES	01-5635		403.65
3000196615	03/02/2023	U.S. BANK	01-4310	756.88	
3000196615	03/02/2023	U.S. BANK	01-5210	488.52	
3000196615	03/02/2023	U.S. BANK	01-5841	149.90	
3000196615	03/02/2023	U.S. BANK	01-5886	193.82	1,589.12
3000196616	03/02/2023	US CELLULAR	01-5909		47.29
3000197257	03/09/2023	AT&T CALNET 2	01-5909		302.58
3000197258	03/09/2023	Carillo-Salas, Vanesa	01-5201		66.16
3000197259	03/09/2023	CRYSTAL CREAMERY	13-4711		393.04
3000197260	03/09/2023	DESIGN AIR	21-5800		14,880.00
3000197261	03/09/2023	Felmlee, Jamie L	01-4310		37.70
3000197262	03/09/2023	Hulstrom, Gidget L	01-4310		105.90
3000197263	03/09/2023	Lemmon, Katrin A	01-4310		134.65
3000197264	03/09/2023	MENDES SUPPLY COMPANY	01-4374		3,465.11
3000197265	03/09/2023	P G & E	01-5511	270.42	
3000197265	03/09/2023	P G & E	01-5520	9,111.93	9,382.35
3000197266	03/09/2023	PIERSON BLDG CENTER	01-4381		196.62
3000197267	03/09/2023	REVOLVING CASH FUND	01-5800	70.00	
3000197267	03/09/2023	REVOLVING CASH FUND	13-4710	264.22	334.22
3000197268	03/09/2023	SHAR PRODUCTS COMPANY	01-4310		1,070.64
3000197269	03/09/2023	SHN CONSULTING ENGINEERS	21-6271		730.25
3000197270	03/09/2023	SYSCO SACRAMENTO	13-4396	306.88	
3000197270	03/09/2023	SYSCO SACRAMENTO	13-4710	4,067.59	4,374.47
3000197271	03/09/2023	Thomas, Jennifer K	01-4310		32.78
3000197272	03/09/2023	U.S. BANK EQUIPMENT FINANCE	01-5637		1,612.21
3000197273	03/09/2023	VALLEY PACIFIC PETROLEUM SVCS	01-4364		185.81
3000197274	03/09/2023	WESTERN CHAIN SAW COMPANY	01-4374		55.63
3000197660	03/13/2023	CRYSTAL CREAMERY	13-4711		106.54
3000197661	03/13/2023	CRYSTAL SPRINGS BOTTLED WATER	01-5623		14.00

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

ESCAPE ONLINE

Checks Dated 03/01/2023 through 03/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000197662	03/13/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861		64.00
3000197663	03/13/2023	SECURITY LOCK & ALARM	01-4381		22.63
3000197664	03/13/2023	VALLEY PACIFIC PETROLEUM SVCS	01-4365		635.13
3000198051	03/16/2023	Code, Jennifer K	01-4310		459.00
3000198052	03/16/2023	CRYSTAL CREAMERY	13-4711		1,151.55
3000198053	03/16/2023	EUREKA HUMB FIRE EXT INC	01-5800		32.00
3000198054	03/16/2023	Hulstrom, Michael E	01-4391		55.32
3000198055	03/16/2023	HUMB COMMUNITY SERVICES DIST	01-5530		1,877.74
3000198056	03/16/2023	HUMBOLDT NO. 1 FIRE PROTECTION	01-5884		456.00
3000198057	03/16/2023	LoBue-Deshais, Hannah M	01-4310	64.07	
			01-4391	8.97	73.04
3000198058	03/16/2023	P G & E	01-5520		3,844.89
3000198059	03/16/2023	SHN CONSULTING ENGINEERS	21-6271		864.40
3000198060	03/16/2023	Sligh, Annette M	01-4310		471.79
3000198061	03/16/2023	Ubeo West,LLC	01-4351	211.03	
			01-5637	1,049.72	1,260.75
3000198775	03/23/2023	CRYSTAL CREAMERY	13-4711		804.23
3000198776	03/23/2023	FRANZ FAMILY BAKERY	13-4710		133.56
3000198777	03/23/2023	MCMURRAY & SONS INC	01-5631		410.00
3000198778	03/23/2023	P G & E	01-5511		2,588.16
3000198779	03/23/2023	POWELL LANDSCAPING MATERIALS	01-4391		140.93
3000198780	03/23/2023	RURAL COMM. ASSISTANCE CORP.	01-5800		1,000.00
3000198781	03/23/2023	SECURITY LOCK & ALARM	01-4381	10.78	
			01-5635	412.64	423.42
3000198782	03/23/2023	STAPLES ADVANTAGE	01-4310		302.79
3000198783	03/23/2023	STEWART TELECOMMUNICATIONS	01-5800		2,448.27
3000198784	03/23/2023	SYSCO SACRAMENTO	13-4396	644.22	
			13-4710	8,014.76	
			13-5623	116.32	8,775.30
3000199483	03/31/2023	ADVANCED SECURITY SYSTEM	01-5804		501.00
3000199484	03/31/2023	Hulstrom, Michael E	01-4310	68.19	
			01-4391	161.06	229.25
3000199485	03/31/2023	LoBue-Deshais, Hannah M	01-4310		13.10
3000199486	03/31/2023	Morgan, Aubriana	01-4310	4.29	
			01-4391	48.03	52.32
3000199487	03/31/2023	REVOLVING CASH FUND	01-5800	590.00	
			01-5801	300.00	
			01-5950	126.00	
			13-4710	157.90	1,173.90
3000199488	03/31/2023	Ubeo West,LLC	01-4351		137.74
			Total Number of Checks	63	430,689.11

Fund Recap

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

ESCAPE ONLINE

ReqPay12a

Board Report

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	51	275,913.67
13	CAFETERIA FUND	11	17,081.83
21	BUILDING FUND	5	137,693.61
Total Number of Checks		63	430,689.11
Less Unpaid Tax Liability			.00
Net (Check Amount)			430,689.11

Fund Recap

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

ESCAPE ONLINE



Cutten School District

4182 Walnut Drive
Eureka, CA 95503
(707) 441-3900 • Fax (707) 441-3906

Superintendent
Becky MacQuarrie, EdD

Quarterly Report on Williams Uniform Complaints (Education Code §35186)

Quarterly Reporting Period (please check one)

- 1st Quarter 2023 January 1 through March 31, 2023
- 2nd Quarter 2023 April 1 through June 30, 2023
- 3rd Quarter 2023 July 1 through September 30, 2023
- 4th Quarter 2023 October 1 through December 31, 2023

PLEASE CHECK THE BOX THAT APPLIES:

- No complaints were filed with any school in the district during the quarter indicated above.
- Yes, complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Missassignment	0		
Facilities Conditions	Good		
TOTALS	0		

Becky MacQuarrie
(Print Name of District Superintendent)

Becky MacQuarrie
(Signature of District Superintendent)

Please return completed form to:
Jennifer Burger, School Support
Humboldt County Office of Education
jburger@hcoe.org

by: Quarter 1 due: 04/15/2023
 Quarter 2 due: 07/15/2023
 Quarter 3 due: 10/15/2023
 Quarter 4 due: 01/15/2024

**Memorandum of Understanding between
the Humboldt Bay Teachers Association and
Cutten School District**

SUBJECT: School Climate Team Stipends

For the 2023 – 24 school year, the District will assign two selected unit members who apply to participate on the School Climate Team, plus each School Social Worker at each site, and one classified employee from each site to receive a one-time stipend of \$1,000, subject to the following terms.

1. To be eligible for the stipend, unit members shall attend monthly School Climate meetings.
2. Each unit member will be assigned a specific role on the team.
3. Unit members must sign in and sign out at each meeting.
4. Unit members are required to attend all meetings. If a unit member misses more than two meetings, the stipend is forfeited.
5. The stipend will be payable in the June regular payroll.
6. This agreement shall not set a precedent for any reason.

HBTA

Date

District

Date

**Memorandum of Understanding between
the Humboldt Bay Teachers Association and
Cuttan School District**

SUBJECT: Leadership Team

For the 2023 - 24 school year, the District will assign selected unit members who apply to participate on the Leadership Team, to receive a one-time stipend of \$2,000, subject to the following terms.

1. To be eligible for the stipend, unit members shall attend Leadership Team meetings.
2. Unit members must sign in and sign out at each meeting.
3. Unit members are required to attend all meetings. If a unit member misses more than five meetings, the stipend is forfeited.
4. The stipend will be payable in the June regular payroll.
5. This agreement shall not set a precedent for any reason.

HBTA

Date

District

Date

**Memorandum of Understanding between
the Humboldt Bay Teachers Association and
Cutten School District**

SUBJECT: Cutten-Ridgewood Yearbook Stipend

For the 2023 - 24 school year, the District will assign a selected unit member to receive a one-time stipend of \$1,500, subject to the following terms.

1. To be eligible for the stipend, the unit member shall complete the annual yearbook.
2. The stipend will be payable in the June regular payroll.
3. More than one unit member (up to 4) may share the responsibility of completing the yearbook, subject to District approval.
4. If more than one unit member is assigned, the stipend shall be split between participating unit members.
5. This agreement shall not set a precedent for any reason.

HBTA

Date

District

Date

DocuSign Envelope ID: 299954CC-804A-4CDC-9B50-B10F648C02F6



"Delivering Peace of Mind"

THIS IS A COPY
This is a copy view of the Authoritative
by the designated custodian.

Alarm License #ACO2883
CA Contractors License #52770
1336 Fourth Street Eureka, CA 95501
(877) 443-6366

Advanced Security Systems Alarm Installment and Monitoring Services Agreement

1336 Fourth Street
Eureka, CA 95501
(707) 443-6366

1528 Northeast Drive Suite B
Crescent City, CA 95531
(707) 464-1975

3551 Westwind Boulevard
Santa Rosa, CA 95403
(707) 544-9200

This alarm sale and monitoring services agreement ("Agreement") is made on the date listed below, by and between Petrusha Enterprises, Inc., d/b/a Advanced Security Systems, a California Corporation (hereinafter, "Company," "we," "us," or "our"), and the customer (hereinafter, "Customer," "you") identified in Section A below.

Section A. Customer Information		Section B. Services To Be Provided	
Contract Type:	New System	CENTRAL STATION MONITORING SERVICES: (Check All That Apply)	
Customer Legal Name:	Cutten Elementary School	Service	Monthly Fee
Protected Premises Address:	4182 Walnut Drive	Commercial Fire Cellular Alarm Communications	40.00
City, State, Zip:	Eureka, CA, 95503	Commercial Fire Monitoring	35.50
Premises Phone:			
Customer Email Address:	lmacquarrie@cuttensd.org		
Billing Address (if different):			
Billing City, State, Zip:			
Customer Phone:			
Billing Email:	vcarillo-salas@cuttensd.org		
Other Authorized Contact:			
Verbal Password or Phrase:	Ocean Blue		
Life Safety Service Offering (Approved/Declined):	Customer Initials: <i>BAU</i>		
Section D. Responsible Parties		TOTAL MONTHLY FEE: \$75.50	
	Telephone	<i>Monthly Fee will be billed quarterly in advance</i>	
Jay Seegar	707.444.2399		
Beck Macquarrie	707.496.9916		
Darcie Rutter	707.496.2811		

NOTICE TO CUSTOMERS:

a.) ALL OF THE TERMS ON THIS PAGE, UNDER THE TERMS AND CONDITIONS AND ON ALL ATTACHMENTS ARE PART OF THIS AGREEMENT. YOU ACKNOWLEDGE RECEIVING A COMPLETE COPY OF THIS AGREEMENT AND HAVING READ AND UNDERSTOOD ALL OF SUCH TERMS AND CONDITION INCLUDING, WITHOUT LIMITATION, SECTIONS 5, 13 14 AND 16, WHICH LIMIT THE WARRANTIES, LIABILITIES AND OBLIGATIONS OF THE COMPANY.

b.) [HOME SOLICITATION SALES ONLY]: YOU, THE CUSTOMER, MAY CANCEL THIS AGREEMENT AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY AFTER THE DATE OF THIS TRANSACTION. SEE THE ATTACHED NOTICE OF CANCELLATION FORM FOR AN EXPLANATION OF THE RIGHT.

PRINT YOUR NAME: Becky Macquarrie
 DocuSigned by:
 BY: Becky Macquarrie
 (Customer Signature)

PETRUSHA ENTERPRISES, INC., D/b/a ADVANCED SECURITY SYSTEMS, a
 California corporation
 DocuSigned by:
 BY: Naomi Withers
 (Agent Signature)

DATE: 4/11/2023

Salesperson Name & Agent Reg. = Naomi Withers = 525390

DocuSigned by:

TRANSITIONAL KINDERGARTEN (4/-/23)		
YEAR	FORMS RETURNED	FIRST DAY ENROLLMENT
Apr 2023	35	37
Apr 2022	30	36
Apr 2021	12	10
Apr 2020	15	14
Apr 2019	21	23
Apr 2018	23	27
Apr 2017	20	21
Apr 2016	16	19
Apr 2015	19	24

Projected increase = Apr 2022 increase

In district forms out = 2

KINDERGARTEN (4/-/23)			
YEAR	FORMS RETURNED	INCOMING TK	FIRST DAY ENROLLMENT
Apr 2023	40	34	79
Apr 2022	58	9	71
Apr 2021	44	14	68
Apr 2020	44	24	69
Apr 2019	60	27	93
Apr 2018	50	19	81
Apr 2017	62	24	79
Apr 2016	64	18	93
Apr 2015	48	19	82

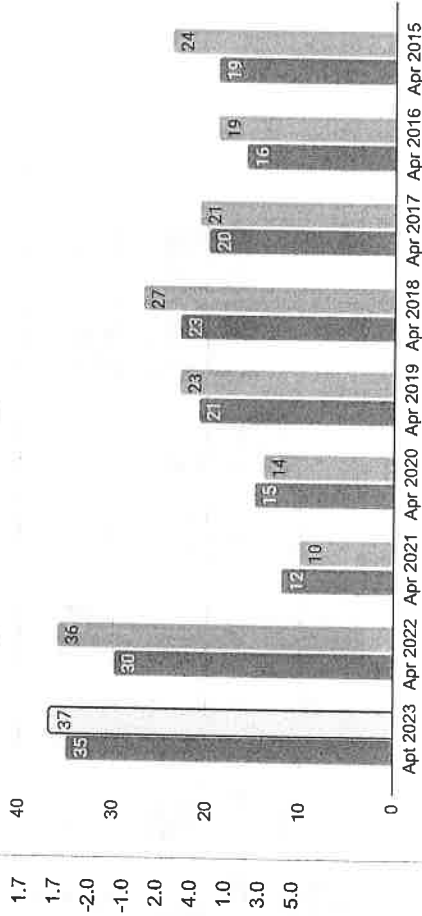
Ave increase from Apr to Aug = 5

Projected increase 80% of historical average

In district forms out = 6

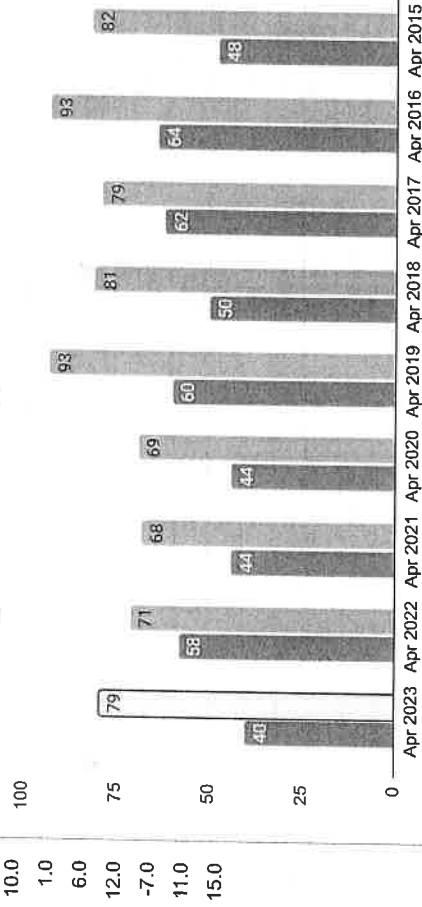
TRANSITIONAL KINDERGARTEN

FORMS RETURNED FIRST DAY ENROLLMENT



KINDERGARTEN

FORMS RETURNED FIRST DAY ENROLLMENT

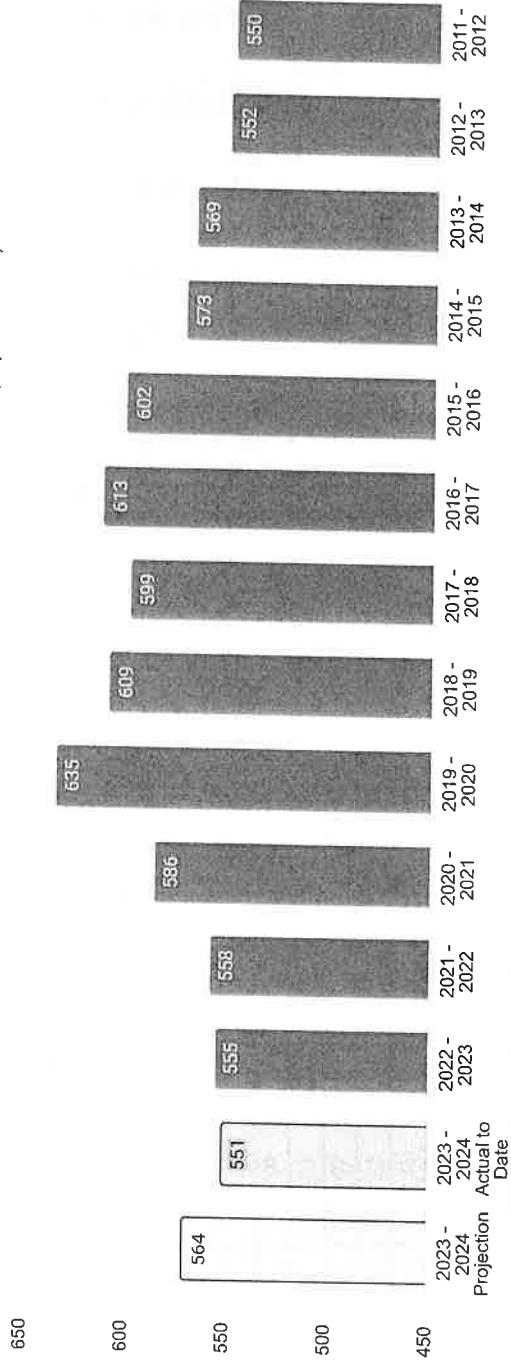


	SDC	TK	K	1	2	3	4	5	6	TOTAL
2023 - 2024 Projection	10	37	79	79	71	63	87	67	87	570
2023 - 2024 Actual to Date	10	35	74	77	69	61	85	65	85	551
2022 - 2023	9	37	70	66	61	85	65	85	86	555
2021 - 2022	13	10	69	60	86	74	86	95	68	558
2020 - 2021	10	14	69	88	80	84	95	79	67	586
2019 - 2020	11	23	93	80	82	104	80	86	76	635
2018 - 2019	10	27	81	77	88	83	81	86	76	609
2017 - 2018	5	21	79	88	81	79	82	80	84	599
2016 - 2017	NA	19	93	82	84	85	84	85	81	613
2015 - 2016	NA	24	82	85	85	88	78	92	68	602
2014 - 2015	NA	20	84	76	82	76	86	72	77	573
2013 - 2014	NA	17	75	86	81	83	77	82	68	569
2012 - 2013	NA	1	77	79	82	80	88	73	72	552
2011 - 2012	NA	NA	82	92	80	83	78	71	64	550

2023 - 2024 TK/K projections based on historical data, grades 1-6 based on current enrollment +2

2023 - 2024 Projection	570
2023 - 2024 Actual to Date	551
2022 - 2023	555
2021 - 2022	558
2020 - 2021	586
2019 - 2020	635
2018 - 2019	609
2017 - 2018	599
2016 - 2017	613
2015 - 2016	602
2014 - 2015	573
2013 - 2014	569
2012 - 2013	552
2011 - 2012	550

Comparative Enrollment on First Day of School (Apr 2023)



Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA

D L M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hagne, CPA

March 31, 2023

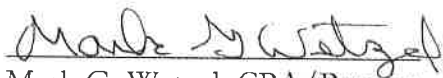
The Board of Trustees and
Citizens' Bond Oversight Committee
Cutten School District
c/o Becky MacQuarrie, Superintendent
4182 Walnut Drive
Eureka, California 95503

Dear Ms. MacQuarrie:

We have enclosed herewith eight (8) copies of the Measure L General Obligation Bond of 2018 financial statement audit for the Cutten School District for the year ended June 30, 2021, with Report of Certified Public Accountants.

If you have any questions regarding this report, please do not hesitate to contact us.

Very truly yours,

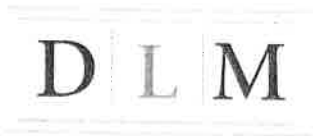


Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP

MW
Enclosures

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Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

March 31, 2023

The Board of Trustees and
Citizens' Bond Oversight Committee
Cутten School District
c/o Becky MacQuarrie, Superintendent
4182 Walnut Drive
Eureka, California 95503

Dear Ms. MacQuarrie:

We have enclosed herewith eight (8) copies of the Measure L General Obligation Bond of 2018 financial statement audit and performance audit for the Cutten School District for the year ended June 30, 2022, with Report of Certified Public Accountants.

If you have any questions regarding this report, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in cursive script that reads 'Mark G. Wetzel'.

Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP

MW
Enclosures

S:\SCHOOLS\Cутten\June 2022\Transmittal Letter 6-30-22 Bond Audit & Performance Audit.docx

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

April 10, 2023

The Board of Trustees
Cutten School District
C/o Becky MacQuarrie, Superintendent
4182 Walnut Drive
Eureka, California 95503

Dear Ms. MacQuarrie:

We have prepared the enclosed revised pages of the audit finding for Child Nutrition Program Meal Counts (pages 70 and 71 of the audit report) for the Cutten School District for the year ended June 30, 2022.

The only change to the finding was to move the finding into the "Federal Awards" section of the audit findings. There was no change to the content of the audit finding and recommendation, and no changes required by the District for its corrective action plan. This finding is considered to be an internal control finding over a non-major federal program. There was no change to our Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

Copies of the corrected pages have been filed with the following agencies:

- California Department of Education (1 copy)
- State Controller's Office (1 copy)
- Humboldt County Office of Education (1 copy)

If you have any questions regarding these corrections, please do not hesitate to contact us.

Very truly yours,



Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP
MGW:mmw
Enclosures

CUTTEN SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

2022-002: CHILD NUTRITION PROGRAM - MEAL COUNTS (CODES 30000 AND 50000)

Programs Affected

National School Lunch Program (U.S. Department of Agriculture, CFDA Number 10.555, Passed through the California Department of Education, award year 2021/22, award number not available).

National School Breakfast Program, U.S. Department of Agriculture, CFDA number 10.553, passed through the California Department of Education, award year 2021/22, award number not available

Criteria

The Code of Federal Regulations, 7 CFR 210.7(c) requires that meals are counted, recorded, and reported through a system that consistently yields accurate claims.

Condition

During our testing of the cafeteria program, in which we tested meal counts for the month of January, we noted that the District made a clerical error when totaling the monthly meal counts that resulted in an overstatement of the number of free lunches and breakfasts by 3,542 meals and 1,232 meals, respectively.

We expanded our testing to recompute monthly totals for every month in the school year, and noted no other errors.

Questioned Costs/Effect

The overstated meal counts noted above resulted in an over-reimbursement of federal funds for January in the amounts of \$16,160 for lunches and \$3,209 for breakfasts, and an over-reimbursement of State funds in the amount of \$1,187, for a total combined over-reimbursement of \$20,556.

Cause

Clerical error.

Recommendation

We recommend that the District implement procedures to check large variances from prior month reported meal counts before filing the monthly claim form for the Child Nutrition Program.

CUTTEN SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Year Ended June 30, 2022

We further recommend that the District file an amended claim form for January 2022 to report the correct meal counts as indicated in "Audited amount allowed" column of the following schedule.

	SSFO Site Claim		
	<u>Meal Counts Jan 1, 2022 to Jan 31, 2022</u>		
	Reported	Adjusted Increase (Decrease)	Audited Amount Allowed
<u>Ridgewood Elementary</u>			
Breakfast			
Free	782	(490)	292
Total	<u>782</u>	<u>(490)</u>	<u>292</u>
Lunch			
Free	3,139	(493)	2,646
Total	<u>3,139</u>	<u>(493)</u>	<u>2,646</u>
<u>Cutten Elementary</u>			
Breakfast			
Free	1,529	(742)	787
Total	<u>1,529</u>	<u>(742)</u>	<u>787</u>
Lunch			
Free	6,279	(3,049)	3,230
Total	<u>6,279</u>	<u>(3,049)</u>	<u>3,230</u>
<u>Combined Total</u>			
Breakfast			
Free	2,311	(1,232)	1,079
Total	<u>2,311</u>	<u>(1,232)</u>	<u>1,079</u>
Lunch			
Free	9,418	(3,542)	5,876
Total	<u>9,418</u>	<u>(3,542)</u>	<u>5,876</u>

Views of Responsible Officials and Planned Corrective Action

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.



North Coast Schools
Medical Insurance Group

MEMORANDUM

DATE: March 17, 2023
TO: NCSMIG Member Districts
FROM: Taylin Titus, Executive Director
RE: 2023-2024 NCSMIG Program Rates

The North Coast Schools Medical Insurance Group Board of Directors met on March 15, 2023, to set rates for the 2023-2024 fiscal year. The Dental and Vision programs are performing well and that was reflected in the rate analysis provided in our actuarial reports. The Medical program has weathered a more challenging year with its claims experience, along with rising inflation.

Following a thoughtful deliberation on the Medical rates, the Board took action on implementing a rate increase for the Medical Program. In order to close in on underlying risks, rates were adjusted individually by tier, as you will see outlined in the enclosed schedule.

Dental rates for the 2023-2024 fiscal year will remain as current, taking no increase. We continue to work with Guardian in expanding their networks with providers that you as members are utilizing, as well as reviewing the benefits we offer to ensure best in class.

Regarding Vision, you may remember in the 2022-2023 fiscal year NCSMIG was able to implement an increase to the benefits provided in its Vision Program. This coverage enrichment has been enjoyed by our members, which is made evident through claims. Nevertheless, the Vision Program continues to operate successfully, and we will be taking no rate increase for the 2023-2024 program year.

NCSMIG's Staff, Consultants, Board Members, and membership collectively contribute to maintaining a successful pool! The overall health of our membership is deeply interwoven into the prosperity of our program. By utilizing supplemental NCSMIG programs, such as Teladoc, or visiting in-network providers, each member is aiding in the betterment of our self-insured pool.

Please see the list of rates for each program on the following page. All updates will take effect on July 1, 2023. Information on Open Enrollment will be communicated out in the near future.

2023-2024 NCSMIG Program Rates

2023/2024 Medical Plan Rates (Active)					
Plan	Employee Only	Employee + Spouse/Partner	Employee + Child/ren	Employee + Family	
Oak	\$ 954	\$ 1,844	\$ 1,500	\$ 2,262	
Spruce	\$ 747	\$ 1,443	\$ 1,168	\$ 1,765	
Pine	\$ 526	\$ 1,019	\$ 857	\$ 1,330	
Maple	\$ 669	\$ 1,294	\$ 1,172	\$ 1,704	

2023/2024 Medical Plan Rates (Retiree)				
Plan	Retiree, Spouse/Partner, Dep. Child > 26 (No Medicare)	Retiree, Spouse/Partner, Dep. Child > 26 (Medicare)	Dependent Child of Retiree < 26	
Oak	\$ 1,479	\$ 1,415	\$ 679	
Spruce	\$ 1,152	\$ 1,118	\$ 526	
Pine	\$ 789	\$ 754	\$ 549	
Maple	\$ 1,030	\$ 845	\$ 614	

2023/2024 Dental Plan Rates				
Plan	Premium	Calendar Year Maximum	Orthodontics	Prosthodontics
D-15	\$ 91.00	\$ 1,500.00	None	50%/50%
D-20	\$ 113.00	\$ 2,000.00	\$1,500 Lifetime Maximum 70% Guardian/30% Member Children and Adults	50%/50%
D-30	\$ 123.00	\$ 3,000.00	\$2,500 Lifetime Maximum 75% Guardian/25% Member Children and Adults	75%/25%

2023/2024 Vision Plan Rates					
Plan	Premium	Copay	Exam	Lens	Frame
A	\$ 17.00	\$ 15.00	Every 12 months	Every 24 months	Every 24 months
B	\$ 18.00	\$ 15.00	Every 12 months	Every 12 months	Every 24 months
C	\$ 22.00	\$ 15.00	Every 12 months	Every 12 months	Every 12 months

CUTTEN SCHOOL DISTRICT
County of Humboldt
Eureka, California

MEASURE L GENERAL OBLIGATION BOND OF 2018
FINANCIAL STATEMENTS

Year Ended June 30, 2021

With

INDEPENDENT AUDITOR'S REPORT

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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June 30, 2021

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Schedule of Findings and Responses	15
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Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
INDEPENDENT AUDITOR'S REPORT

Board of Trustees and Citizens' Oversight Committee
Cuttan School District
4182 Walnut Drive
Eureka, California 95503

Report on the Financial Statements

We have audited the accompanying financial statements of the Cutten School District's (the "District") Measure L General Obligation Bond of 2018 Building Fund (the Fund), which comprise the balance sheet of the Fund as of June 30, 2021, and the related statement of revenues, expenditures and changes in fund balance of the Fund for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
INDEPENDENT AUDITOR'S REPORT - CONTINUED

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District's Measure L General Obligation Bond of 2018 Building Fund as of June 30, 2021, and the Fund's changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the District's internal control over financial reporting and on our 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 our 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 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 the District's internal control over financial reporting and compliance.

David L. Moonie + Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 28, 2023

David L. Moonie
& Co., LLP

Digitally signed by David L.
Moonie & Co., LLP
Date: 2023.03.31 17:03:37 -07'00'

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

BALANCE SHEET

June 30, 2021

	<u>Building Fund</u>
ASSETS	
Cash	\$ 3,095,899
Accounts receivable	26,541
Total assets	<u>3,122,440</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 3,122,440</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflows of resources	<u>-</u>
FUND BALANCES	
Restricted	\$ 3,122,440
Total fund balances	<u>3,122,440</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,122,440</u>

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

For The Year Ended June 30, 2021

	<u>Building Fund</u>
Revenues:	
Other local revenue	\$ 26,413
Total revenues	<u>26,413</u>
Expenditures:	
Services and other operating expenditures	10,125
Capital outlay	34,474
Total expenditures	<u>44,599</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,186)</u>
Other financing sources (uses):	
Operating transfers out	<u>(1,900)</u>
Total other financing sources (uses)	<u>(1,900)</u>
Net change in fund balance	(20,086)
Fund balances, July 1, 2020	<u>3,142,526</u>
Fund balances, June 30, 2021	<u>\$ 3,122,440</u>

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2021

1. Summary of Significant Accounting Policies

A. 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 (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity and Background Information

The fund financial statements presented are for the Measure L General Obligation Bond of 2018 Building Fund. Since this is just one component of the District, these financial statements are not intended to be a complete presentation of the District's financial position or results of operations. Accordingly, these fund statements do not include a government wide financial statement, management discussion and analysis or related organizational disclosures. The audited financial statements of Cutten School District include the Measure L General Obligation Bond Building Fund activities, related debt and disclosures as well as management's discussion and analysis.

California Proposition 39, the Smaller Classes, Safer School, and Financial Accountability Act, was approved by voters on November 7, 2000. Proposition 39 amended the California Constitution in Article XIII A, Section 1(b)(3) to allow the approval of bonded debt by 55 percent of voters, provided that the bond proposition meets the following requirements:

1. Proceeds from the sale of the bonds shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.
2. The bond proposition includes a list of the specific school facilities projects to be funded, and a certification that the Governing Board of the District evaluated safety, class size reduction, and information technology needs in developing the list.
3. The Governing Board conducts an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.
4. The Governing Board conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for the school facilities projects.

In addition, the California Education Code was amended to include Section 15278, which provided an additional requirement that a school district must establish and appoint members to an independent citizens' oversight committee.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2021

The Cutten School District Measure L General Obligation Bond of 2018 (the "Bond") was approved by voters on November 6, 2018 to provide \$4,000,000 in improvements to the District's facilities. The Bond proceeds are to be used for the purposes as described in the following summary of the proposition on the official ballot:

To modernize/upgrade classrooms, restrooms and school facilities, repair or replace leaky roofs, and increase student access to computers/modern technology that improves the quality of education.

The sale of the Bond occurred in two series. The sale of the first series, Series A, occurred on January 15, 2019 in the amount of \$2,000,000. The sale of the second series, Series B, occurred on February 6, 2020 in the amount of \$1,998,285.70. The first expenditures for facilities improvements were charged to the Bond in March 2019. The projects currently planned to be funded by bond proceeds include new drop off areas with paving and landscaping at both Cutten School and Ridgewood School, modernized kitchen at Cutten School, modernized eating area at Ridgewood School, and modernized multi-purpose/work room, new administration/classroom building, and modernized special day class classroom at Ridgewood School.

The District approved members of the Citizens' Oversight Committee bylaws on February 28, 2020. California Education Code Section 15282(a) requires that the Citizen's Oversight Committee be comprised of at least seven members, with one member who is active in a business organization representing the business community within the District's boundaries, one member who is active in a senior citizen's organization, one member who is active in a bona fide taxpayers' organization, one member who is a parent or guardian of a student enrolled in the District, and one member who is both a parent or guardian of a student enrolled in the District and active in a parent-teacher organization.

The District records all financial activity related to the Bond in Fund 21 (Building Fund). The Building Fund was presented as a major fund in the District's audited financial statements for the year ended June 30, 2021.

C. Basis of Presentation

The Building Fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2021

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 modified accrual basis 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. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined “available” for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures:

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, capital outlay and 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.

E. 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, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. 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.

The Building Fund is used to account for the proceeds and expenditures of general obligation bonds.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government 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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2021

adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and the District Superintendent during the year to give consideration to unanticipated income and expenditures.

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

G. Assets, Liabilities, and Equity

1. Deposits and Investments

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

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The Humboldt County Treasury has no investments in derivatives.

The District does not have a specific policy which relates to interest rate risk.

2. Capital Assets and Noncurrent Obligations

The Building Fund utilizes the modified accrual basis of accounting. Under the modified accrual basis of accounting, capital outlay and debt service expenditures are recorded only when payment is due. This means that capital assets and noncurrent obligations are recorded as expenditures and not reported on the balance sheet.

3. Fund Balance

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable — amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2021

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — amounts that can be used only for specific purposes determined by a formal action of the District's Governing Board. The District's Governing Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Governing Board.

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Governing Board may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

The entire fund balance of the Building Fund is reported as restricted.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Investments

Cash and investments at June 30, 2021 consisted of the following:

Pooled Cash in County Treasury	<u>\$ 3,095,899</u>
Total Cash and Investments	<u>\$ 3,095,899</u>

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury as part of the common investment pool. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended June 30, 2021

measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2021, the District held no individual investments. The District's fair value measurements were as follows at June 30, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level</u>
Pooled Cash in County Treasury	\$ 3,108,971	2

The District has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the District.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County Treasurer's investments consist of 52.84 percent federal agencies, 26.45 percent money markets, 2.13 percent municipal bonds, 13.42 percent treasury coupons, 3.58 percent medium term notes, and 1.58 percent miscellaneous coupon securities. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2021

pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2021, none of the District's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 800 days.

3. Receivables

Receivables at June 30, 2021 consist of the following:

	Building Fund
Interest	<u>\$ 26,541</u>
Total Receivables	<u>\$ 26,541</u>

4. Interfund Operating Transfer Out

Operating transfer out consists of a \$1,900 transfer to the Bond Interest and Redemption Fund to correct the amount originally deposited directly from the bond proceeds into the Bond Interest and Redemption Fund.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended June 30, 2021

5. General Obligation Bond

Bond proceeds and uses of bond funds through June 30, 2021 were as follows:

	For The Year Ended June 30, 2021	For The Years Ended June 30, 2019 thru 2020	Cumulative Total
Bond Proceeds:			
Face value of bonds		\$ 3,998,286	\$ 3,998,286
Bond premium (discount)		330,665	330,665
Less: Transfer to Debt Service Fund	\$ (1,900)	(250,700)	(252,600)
Net bond proceeds in bond Building Fund	(1,900)	4,078,251	4,076,351
Interest income	26,413	46,253	72,666
Total Sources of Bond Funds	24,513	4,124,504	4,149,017
Uses of Bond Funds:			
<u>General/Planning</u>			
Bond issuance costs (refund)	(17,261)	356,828	339,567
<u>Project costs</u>			
Architectural services	48,340	523,237	571,577
Engineering services		26,800	26,800
Plan review	2,500	46,800	49,300
P G & E fees		14,116	14,116
Geological survey		3,600	3,600
<u>Other</u>			
Engineering services			
Performance audit	5,500	5,500	11,000
Division of State Architect fees	895		895
County & Bank of New York fees	750	1,597	2,347
Continuing Disclosure report	3,875	3,500	7,375
Total Expenditures	44,599	981,978	1,026,577
Total Sources Over (Under) Expenditures	(20,086)	3,142,526	3,122,440
Unexpended Proceeds at Year-End	\$ 3,122,440	\$ 3,142,526	\$ 3,122,440

6. Risk Management

The District is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The District manages these risks of loss through participation in public entity risk pools. There have been no significant reductions in insurance coverage from the prior year. For the past three years, settlements did not exceed insurance coverage.

OTHER INDEPENDENT AUDITOR'S REPORTS

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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

Board of Trustees and Citizens' Oversight Committee
Cuttien School District
4182 Walnut Drive
Eureka, California 95503

We 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 fund financial statements of the Measure L General Obligation Bond of 2018 Building Fund of the Cutten School District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Our 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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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 - CONTINUED

weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's Measure L General Obligation Bond of 2018 Building Fund financial statements are free from material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.

David L. Mooney + Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 28, 2023

FINDINGS AND RESPONSES

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2021

None reported.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2021

None reported.

CUTTEN SCHOOL DISTRICT
County of Humboldt
Eureka, California

MEASURE L GENERAL OBLIGATION BOND OF 2018
FINANCIAL STATEMENTS AUDIT AND PERFORMANCE AUDIT

Year Ended June 30, 2022

With

INDEPENDENT AUDITOR'S REPORT

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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June 30, 2022

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Mark G. Wetzel, CPA
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CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
INDEPENDENT AUDITOR'S REPORT

Board of Trustees and Citizen's Oversight Committee
Cuttien School District
4182 Walnut Drive
Eureka, California 95503

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Cutten School District's (the "District") Measure L General Obligation Bond of 2018 Building Fund (the Fund), which comprise the balance sheet of the Fund as of June 30, 2022, and the related statement of revenues, expenditures and changes in fund balance of the Fund for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Fund as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S REPORT - CONTINUED

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 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

Our 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 our 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*, we:

- 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 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the District's internal control over financial reporting and on our 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 our testing of internal

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S REPORT - CONTINUED

control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 District's internal control over financial reporting and compliance.

David L. Moonie & Co.
CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 28, 2023

David L. Moonie &
Co., LLP

Digitally signed by David L.
Moonie & Co., LLP
Date: 2023.03.31 17:05:06 -07'00'

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

BALANCE SHEET

June 30, 2022

	<u>Building Fund</u>
ASSETS	
Cash	\$ 3,000,743
Accounts receivable	52,233
Total assets	<u>3,052,976</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 3,052,976</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflows of resources	<u>-</u>
FUND BALANCES	
Restricted	\$ 3,052,976
Total fund balances	<u>3,052,976</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,052,976</u>

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

For The Year Ended June 30, 2022

	Building Fund
Revenues:	
Other local revenue	\$ 25,692
Total revenues	25,692
Expenditures:	
Services and other operating expenditures	8,339
Capital outlay	86,817
Total expenditures	95,156
Excess (deficiency) of revenues over (under) expenditures	(69,464)
Other financing sources (uses):	-
Total other financing sources (uses)	-
Net change in fund balance	(69,464)
Fund balances, July 1, 2021	3,122,440
Fund balances, June 30, 2022	\$ 3,052,976

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended June 30, 2022

1. Summary of Significant Accounting Policies

A. 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 (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity and Background Information

The fund financial statements presented are for the Measure L General Obligation Bond of 2018 Building Fund. Since this is just one component of the District, these financial statements are not intended to be a complete presentation of the District's financial position or results of operations. Accordingly, these fund statements do not include a government wide financial statement, management discussion and analysis or related organizational disclosures. The audited financial statements of Cutten School District District include the Measure L General Obligation Bond Building Fund activities, related debt and disclosures as well as management's discussion and analysis.

California Proposition 39, the Smaller Classes, Safer School, and Financial Accountability Act, was approved by voters on November 7, 2000. Proposition 39 amended the California Constitution in Article XIII A, Section 1(b)(3) to allow the approval of bonded debt by 55 percent of voters, provided that the bond proposition meets the following requirements:

1. Proceeds from the sale of the bonds shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.
2. The bond proposition includes a list of the specific school facilities projects to be funded, and a certification that the Governing Board of the District evaluated safety, class size reduction, and information technology needs in developing the list.
3. The Governing Board conducts an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.
4. The Governing Board conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for the school facilities projects.

In addition, the California Education Code was amended to include Section 15278, which provided an additional requirement that a school district must establish and appoint members to an independent citizens' oversight committee.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

The Cutten School District Measure L General Obligation Bond of 2018 (the "Bond") was approved by voters on November 6, 2018 to provide \$4,000,000 in improvements to the District's facilities. The Bond proceeds are to be used for the purposes as described in the following summary of the proposition on the official ballot:

To modernize/upgrade classrooms, restrooms and school facilities, repair/replace leaky roofs, and increase student access to computers/modern technology that improves the quality of education.

The sale of the Bond occurred in two series. The sale of the first series, Series A, occurred on January 15, 2019 in the amount of \$2,000,000. The sale of the second series, Series B, occurred on February 6, 2020 in the amount of \$1,998,285.70. The first expenditures for facilities improvements were charged to the Bond in March 2019. The projects currently planned to be funded by bond proceeds include new drop off areas with paving and landscaping at both Cutten School and Ridgewood School, modernized kitchen at Cutten School, modernized eating area at Ridgewood School, and modernized multi-purpose/work room, new administration/classroom building, and modernized special day class classroom at Ridgewood School.

The District approved members for the Citizens' Oversight Committee on February 28, 2020. California Education Code Section 15282(a) requires that the Citizen's Oversight Committee be comprised of at least seven members, with one member who is active in a business organization representing the business community within the District's boundaries, one member who is active in a senior citizen's organization, one member who is active in a bona fide taxpayers' organization, one member who is a parent or guardian of a student enrolled in the District, and one member who is both a parent or guardian of a student enrolled in the District and active in a parent-teacher organization.

The District records all financial activity related to the Bond in Fund 21 (Building Fund). The Building Fund was presented as a major fund in the District's audited financial statements for the year ended June 30, 2022.

C. Basis of Presentation

The Building Fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for this fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

D. Basis of Accounting

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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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 modified accrual basis 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. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined "available" for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures:

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, capital outlay and 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.

E. 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, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. 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.

The Building Fund is used to account for the proceeds and expenditures of general obligation bonds.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government 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.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

These budgets are revised by the District's governing board and the District Superintendent during the year to give consideration to unanticipated income and expenditures.

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

G. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

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

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The Humboldt County Treasury has no investments in derivatives.

The District does not have a specific policy which relates to interest rate risk.

2. Capital Assets and Noncurrent Obligations

The Building Fund utilizes the modified accrual basis of accounting. Under the modified accrual basis of accounting, capital outlay and debt service expenditures are recorded only when payment is due. This means that capital assets and noncurrent obligations are recorded as expenditures and not reported on the balance sheet.

3. Fund Balance

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable — amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

CUTTEN SCHOOL DISTRICT
 MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2022

Committed — amounts that can be used only for specific purposes determined by a formal action of the District's Governing Board. The District's Governing Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Governing Board.

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Governing Board may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

The entire fund balance of the Building Fund is reported as restricted.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Investments

Cash and investments at June 30, 2022 consisted of the following:

Pooled Cash in County Treasury	\$ 3,000,743
Total Cash and Investments	\$ 3,000,743

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury as part of the common investment pool. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. Government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

CUTTEN SCHOOL DISTRICT
 MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2022

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2022, the District held no individual investments. The District's fair value measurements were as follows at June 30, 2022:

Investment Type	Fair Value
Pooled Cash in County Treasury	\$ 2,992,053

The District has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the District.

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County Treasurer's investments consist of 47.65 percent federal agencies, 29.76 percent money markets, 1.38 percent municipal bonds, 15.68 percent treasury coupons, 2.38 percent medium term notes, 1.73 percent miscellaneous coupon securities, and 1.42 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value

CUTTEN SCHOOL DISTRICT
 MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2022

of 150 percent of the secured public deposits. As of June 30, 2022, none of the District's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 688 days.

3. Receivables

Receivables at June 30, 2022 consist of the following:

	Building Fund
Interest	\$ 52,233
Total	\$ 52,233

CUTTEN SCHOOL DISTRICT
 MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2022

4. General Obligation Bond

Bond proceeds and uses of bond funds, from the issuance of the bond through June 30, 2022, are as follows:

	<u>For The Year Ended June 30, 2022</u>	<u>For The Years Ended June 30, 2019 thru 2021</u>	<u>Cumulative Total</u>
Bond Proceeds:			
Face value of bonds		\$ 3,998,286	\$ 3,998,286
Bond premium (discount)		330,665	330,665
Less: Transfer to Debt Service Fund		(252,600)	(252,600)
Net bond proceeds in Building Fund		4,076,351	4,076,351
Interest income	\$ 25,692	72,666	98,358
Total Sources of Bond Funds	<u>25,692</u>	<u>4,149,017</u>	<u>4,174,709</u>
Uses of Bond Funds:			
<u>General/Planning</u>			
Bond issuance costs (refund)		339,567	339,567
<u>Project costs</u>			
<u>Construction</u>			
Architectural services		571,577	571,577
Engineering services	81,289	26,800	108,089
DSA inspection and fees	11,107	49,300	60,407
P G & E fees		14,116	14,116
Geological survey		3,600	3,600
Advertising	2,010		2,010
<u>Other</u>			
Performance audit		11,000	11,000
Division of State Architect fees		895	895
County & Bank of New York fees	750	2,347	3,097
Continuing Disclosure report		7,375	7,375
Total Expenditures	<u>95,156</u>	<u>1,026,577</u>	<u>1,121,733</u>
Total Sources Over (Under) Expenditures	<u>(69,464)</u>	<u>3,122,440</u>	<u>3,052,976</u>
Unexpended Proceeds at Year-End	<u><u>\$ 3,052,976</u></u>	<u><u>\$ 3,122,440</u></u>	<u><u>\$ 3,052,976</u></u>

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

5. Risk Management

The District is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The District manages these risks of loss through participation in public entity risk pools. There have been no significant reductions in insurance coverage from the prior year. For the past three years, settlements did not exceed insurance coverage.

OTHER INDEPENDENT AUDITOR'S REPORTS

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Aaron S. Weiss, CPA
Matthew J. Hague, CPA

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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

Board of Trustees and Citizen's Oversight Committee
Cuttan School District
4182 Walnut Drive
Eureka, California 95503

We 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 fund financial statements of the Measure L General Obligation Bond of 2018 Building Fund (the "Fund") of the Cutten School District (the "District") as of and for the year ended June 30, 2022 and the related notes to the financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Our 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

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

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 - CONTINUED


weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's Measure L General Obligation Bond of 2018 Building Fund financial statements are free from material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.


CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 28, 2023

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2022

None reported.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2022

None reported.

BOND PERFORMANCE AUDIT

Mark G. Wetzel, CPA
Michael R. Cline, CPA
Kenneth X. Stringer, CPA



Aaron S. Weiss, CPA
Matthew J. Hague, CPA

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S PERFORMANCE AUDIT REPORT ON MEASURE L
GENERAL OBLIGATION BOND OF 2018

Board of Trustees and Citizens' Oversight Committee
Cuttan School District
4182 Walnut Drive
Eureka, California 95503

Opinion

We have conducted a performance audit of the Cutten School District's (the "District") compliance with the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting - Appendix A*, issued by the California Education Audit Appeals Panel, that are applicable to the District's Measure L General Obligation Bond of 2018 for the year ended June 30, 2022.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the District's Measure L General Obligation Bond of 2018 for the year ended June 30, 2022.

Basis for Opinions

We conducted our 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 requirements of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the compliance requirements referred to above. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the applicable compliance requirements, and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's Measure L General Obligation Bond of 2018.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S PERFORMANCE AUDIT REPORT ON MEASURE L
GENERAL OBLIGATION BOND OF 2018 - CONTINUED

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with applicable compliance requirements occurred, whether due to fraud or error, and to express an opinion on the District's compliance based on the compliance 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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance 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. Noncompliance with the applicable compliance requirements 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 the District's compliance with the requirements that are applicable to the District's Measure L General Obligation Bond of 2018 as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, our responsibilities are to:

- 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as the auditor considers necessary in the circumstances;
- Obtain an understanding of the 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 *2021-22 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, no such opinion is expressed; and
- Select and test transactions and records to determine the District's compliance with the State laws and regulations applicable to the District's Measure L General Obligation Bond of 2018.

We are 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 we 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 the compliance requirements referred to above 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 the compliance requirements referred to

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S PERFORMANCE AUDIT REPORT ON MEASURE L
GENERAL OBLIGATION BOND OF 2018 - CONTINUED

above 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 the compliance requirement referred to above that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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 our audit we 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.

Our 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.

Performance Audit Objectives

The objectives of our performance audit were to determine whether the District expended Bond proceeds in compliance with the provisions of Article XIII A, Section 1(b)(3) of the California Constitution, and that the expenditures were only for the purposes and projects approved by the District's Governing Board and voters, as listed on the official ballot for the proposition.

Scope of the Audit

The scope of our performance audit covered the year ended June 30, 2022, and included all expenditures of the Bond proceeds, as listed in the detailed general ledger for the District's Fund 21 (Building Fund).

Methodology

We obtained the Building Fund's detailed general ledger and financial activity reports prepared by the District for the year ended June 30, 2022, and performed the following procedures:

1. We reviewed the list of projects being performed, and verified that the list is consistent with the projects and purposes listed in the official ballot for the Bond proposition.
2. We verified that the District is accounting for the bond proceeds and expenditures in a separate capital outlay fund (the Building Fund), that the District established a separate debt service fund (the Bond Interest and Redemption Fund), and that proceeds from the issuance of the Bond were deposited into the Building Fund and the Bond Interest and Redemption Fund.
3. We selected a sample of expenditures from the Building Fund for the year ended June 30, 2022 and reviewed supporting invoices and other documents to ensure that the expenditures were allowable costs under the provisions of the Bond and Article XIII A, Section 1(b)(3) of the California Constitution. Our sample of expenditures included a total of 13 expenditures

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

INDEPENDENT AUDITOR'S PERFORMANCE AUDIT REPORT ON MEASURE L
GENERAL OBLIGATION BOND OF 2018 - CONTINUED

totaling \$93,437, comprising 98.2 percent of total Building Fund expenditures for the year ended June 30, 2022.

4. We verified that there were no expenditures of the Bond proceeds for teacher or administrative salaries, or for general District operating expenditures.
5. We reviewed documentation of the establishment of the Bond Oversight Committee to verify that the Committee was established in accordance with the provisions of Education Code Section 15278.
6. We interviewed members of District management regarding the establishment of the Citizen's Oversight Committee.

Results and Conclusion

The results of our procedures indicate that, for the items tested, the District has properly accounted for the expenditures of the Bond, the expenditures were only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, and no expenditures of Bond proceeds were made for teacher or administrator salaries or for general operating expenditures. Our audit does not provide a legal determination on the District's compliance with specific requirements.

The results of our procedures disclosed instances of noncompliance regarding the requirements for the Bond Oversight Committee, which are described in Management Comment 2022-1 and 2022-2 below. Our conclusion on the District's compliance with requirements regarding the District's expenditures of the Bond fund proceeds is not modified with respect to these matters.

District's Responses to Findings and Management Comments

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying Schedule of Management Comments. The District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our performance audit and the results of that testing based on the requirements specified in the *2021-22 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 28, 2023

PERFORMANCE AUDIT MANAGEMENT COMMENTS

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

MANAGEMENT COMMENTS & RECOMMENDATIONS

June 30, 2022

2022-1: Citizens' Oversight Committee Membership

Finding

The Citizens' Oversight Committee is required by California Education Code Section 15282 to include a minimum of seven members, with at least one member each from the following groups:

1. A member active in a business organization representing the business community located within the District's boundaries.
2. A member active in a senior citizens' organization.
3. A member active in a bona fide taxpayers' organization.
4. A member who is a parent or guardian of a child enrolled in the District
5. A member who is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization.

The District has not been able to fill all of the required positions, and currently only has three total members. This is due to a limited number of individuals in the community who are able to serve on the committee. The District is continuing its efforts to fill the positions.

Recommendation

We recommend that the District continue its efforts to fill the required Citizens' Oversight Committee positions.

Views of Responsible Officials

District management agrees with the recommendation, and will continue its efforts to fill the positions.

2022-2: Citizen's Oversight Committee Web Site Link

Finding

Education Code Section 15280(b) requires that certain documents relating to the Committee be made available on an internet website maintained by the school district. The cost to operate, maintain and update the internet website are the responsibility of the school district. The website may be included within an existing website operated by the school district or may be operated separately. The following documents and information must appear on the Committee internet website:

- (a) Minutes of Committee meetings.
- (b) Reports issued by the Committee.
- (c) Documents received by the Committee.

CUTTEN SCHOOL DISTRICT

MANAGEMENT COMMENTS & RECOMMENDATIONS - CONTINUED

June 30, 2022

The District's web page does have a link to the Citizen's Oversight Committee information, but the information on the Citizen's Oversight Committee webpage has not been updated to include the prior performance audits for the years ended June 30, 2019, 2020, or 2021.

Recommendation

We recommend that the District ensure that the webpage for the Citizen's Oversight Committee is updated regularly to include all reports received by the Committee, including the annual performance audits.

Views of Responsible Officials

District management agrees with the recommendation, and will add the annual performance audits to the bond information web page.

CUTTEN SCHOOL DISTRICT
MEASURE L GENERAL OBLIGATION BOND OF 2018

STATUS OF PRIOR YEAR MANAGEMENT COMMENTS

June 30, 2022

2021-1: Citizens' Oversight Committee Membership

Finding

The District has not been able to fill all of the required positions for the Citizens' Oversight Committee, and currently only has three total members. This is due to a limited number of individuals in the community who are able to serve on the committee. The District is continuing its efforts to fill the positions.

Recommendation

We recommend that the District continue its efforts to fill the required Citizens' Oversight Committee positions.

Current Status

Partially implemented. The District has continued its efforts to fill the positions, but has not yet had any additional applicants for the committee. See current year management comment 2022-1.

2021-2: Citizen's Oversight Committee Web Site Link

Finding

Education Code Section 15280(b) requires that documents received by the Citizens' Oversight Committee be made available on an internet website maintained by the District. The District's bond information webpage currently does not contain the prior year bond performance audit reports.

Recommendation

We recommend that the District add a link to copies of the annual bond performance audits to the District's bond information web page.

Current Status

Not implemented. See current year management comment 2022-2.

Cutten Elementary School District

Students

BP 5141.33

HEAD LICE

The Board believes that the district's head lice management program should emphasize the correct diagnosis and treatment of head lice in order to minimize disruption of the education process and to reduce the number of student absences resulting from infestation. In consultation with the school nurse, the Superintendent or designee may establish a routine screening program to help prevent the spread of head lice.

School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible. The nurse or designee shall examine the student and other students who are siblings of the affected student or members of the same household.

If a student is found with active, adult head lice, he/she shall be excluded from attendance. The parent/guardian of an excluded student shall receive information about recommended treatment procedures and sources of further information. The student shall be allowed to return to school the next day and shall be checked by the nurse or designee before returning to class. Once he/she is determined to be free of lice, the student shall be rechecked weekly for up to six weeks.

The Superintendent or designee shall send home the notification required by law for excluded students.

The principal and school nurse shall work with the parents/guardians of any student who has been deemed to be a chronic head lice case in order to help minimize the student's absences from school.

When two or more students in any class have been identified as having a head lice infestation, all students in the class shall be examined. In consultation with the school nurse, the principal may also send information about head lice home to all parents/guardians of the students in that class.

Staff shall maintain the privacy of students identified as having head lice and excluded from attendance.

Legal Reference:

EDUCATION CODE

48210-48216 Persons excluded

49451 Physical examinations: parent's refusal to consent

Approved:03-14-16

BP 5141.33

Cutten Elementary School District

Board Policy

Students

BP 5141.33

HEAD LICE

The Governing Board recognizes that head lice infestations among students require treatment but do not pose a risk of transmitting disease. The Superintendent or designee shall encourage early detection and treatment in a manner that minimizes disruption to the educational program and reduces student absences.

The Superintendent or designee may distribute information to parents/guardians of elementary students regarding routine screening, symptoms, accurate diagnosis, and proper treatment of head lice infestations. The Superintendent or designee also may provide related information to school staff.

School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible.

If a student is found with active, adult head lice, he/she shall be allowed to stay in school until the end of the school day. The parent/guardian of any such student shall be given information about the treatment of head lice and encouraged to begin treatment of the student immediately and to check all members of the family. The parent/guardian also shall be informed that the student shall be checked upon return to school the next day and allowed to remain in school if no active head lice are detected.

Upon the student's return to school, the school nurse or designee shall check the student for active head lice. If it is determined that the student remains infected with head lice, the school nurse or designee shall contact the student's parent/guardian to discuss treatment. As needed, he/she may provide additional resources and/or referral to the local health department, health care providers, or other agencies.

If a student is found consistently infested with head lice, he/she may be referred to a multidisciplinary team, which may consist of the school nurse, representatives from the local health department and social services, and other appropriate individuals, to determine the best approach for identifying and resolving problems contributing to the student's head lice infestations.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

When two or more students in any class have been identified as having a head lice infestation, all students in the class shall be examined. In consultation with the school nurse, the principal shall also send information about head lice home to all parents/guardians of the students in that class.

Staff shall maintain the privacy of students identified as having head lice.

Legal Reference:

EDUCATION CODE

48320-48325 School attendance review boards

49451 Physical examinations: parent's refusal to consent

Management Resources:

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

Guidelines on Head Lice Prevention and Control for School Districts and Child Care Facilities, rev. March 2012

A Parent's Guide to Head Lice, 2008

CALIFORNIA SCHOOL NURSES ORGANIZATION

Pediculosis Management, Position Statement, rev. 2011

WEB SITES

American Academy of Pediatrics: <http://www.aap.org>

California Department of Public Health: <http://www.cdph.ca.gov>

California School Nurses Organization: <http://www.csno.org>

Centers for Disease Control and Prevention, Parasitic Disease Information, Head Lice:
<http://www.cdc.gov/parasites/lice/head>

Head Lice Info

4 messages

Williams, Kenrick <kwilliams@humboldtco.onmicrosoft.com>
To: Becky MacQuarrie <bmacquarrie@cuttensd.org>

Wed, Apr 5, 2023 at 9:58 AM

Becky,

Regarding our previous conversation, the current CDPH and CDC guidance state that:

"If lice are seen on a child at school the parents should be called to pick up the child at the end of the school day and be given a copy of the

brochure "A Parent's Guide to Head Lice". At home, all members of the family must be checked for head lice. This policy allows the parent to treat the child overnight. The day following treatment, the child should be re-examined and admitted to class. If the child is still infested, then the parent should be re-contacted."

And

"transmission of head lice in the classroom setting is low (Mathias and Wallace 1989). Therefore, CDPH recommends that children should not be excluded from the classroom based on finding head lice or nits."

I have attached the aforementioned guidance, as well as the parent guide, and some informational resources related to treatment. The Tennessee Head Lice Manual is a great additional resource for parents and nurses. I hope this helps!

Best Regards,

Kenrick Williams (he/him)

Communicable Disease Program, *COVID Investigation Branch*

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Click to access: [Humboldt County Public Health Website](#) / Learn more about Public Health!

GUIDANCE ON HEAD LICE PREVENTION AND CONTROL FOR SCHOOL DISTRICTS AND CHILD CARE FACILITIES

This guidance is provided to assist local health departments, elementary schools, preschools, and child care facilities in developing policies and procedures for the care of children found to have head lice. The California Department of Public Health (CDPH) recommends that schools and childcare facilities maintain an active educational campaign for parents on the accurate diagnosis and proper treatment of head lice cases to prevent transmission of lice in schools and reduce lost school days due to head lice infestation.

Head lice, while a significant nuisance problem, do not transmit disease to humans. Traditionally, head lice policies in schools emphasized that a child infested with head lice could not return to school until no nits were found in their hair (“no-nit” policy). There is no evidence that a no-nit policy prevents or shortens lengths of outbreaks (Pollack et al., 2000, Williams et al., 2001). The American Academy of Pediatrics, the National Association of School Nurses, and the Centers for Disease Control and Prevention are all opponents of no-nit policies (Frankowski and Weiner, 2002; Schoessler, 2004). Furthermore, the “International Guidelines for Effective Control of Head Louse Infestations” state that “the no nit policy is unjust as it is based on misinformation rather than objective science and should be discontinued” (Mumcuoglu, 2007). CDPH recommends a no-lice policy.

The essential components of a no-lice policy are the following:

- ◆ Early detection of head lice infestations through routine screening by parents and/or caregivers
- ◆ Treatment of children found to have live lice
- ◆ Distribution of educational material to school staff and parents on head lice, nit combing, and treatment such as “A Parent’s Guide to Head Lice” brochure (available at local health departments and online).

Adult head lice are grey or brown, wingless insects approximately 1/8 inch in length. Adult females lay eggs (nits) by gluing them to the hairs near the base. Lice do not fly or jump and can be detected by parting the hair and examining near the scalp, most commonly near the ears and the back of the neck. Wetting the hair before combing has been shown to be a helpful method in diagnosing an active lice infestation (Jahnke, 2009). Children ages 3-11 years old are at highest risk for head lice infestation.

DETECTION OF HEAD LICE. There is a lack of evidence showing that routine class or school-wide screening reduces lice infestation rates (Frankowski, 2010). Moreover, many schools now lack the resources to do routine lice checks. Parents should check their children for lice regularly. If lice are seen on a child at school the parents should be called to pick up the child at the end of the school day and be given a copy of the

brochure "A Parent's Guide to Head Lice". At home, all members of the family must be checked for head lice. This policy allows the parent to treat the child overnight. The day following treatment, the child should be re-examined and admitted to class. If the child is still infested, then the parent should be re-contacted.

While classroom or school-wide notification is not recommended after head lice have been detected in a student, this policy is at the discretion of the school nurse or administration.

CHRONIC CASES. If a child is found repeatedly infested with head lice for six consecutive weeks or in three separate months of the school year, the child should be deemed to have a "chronic" head lice case. It is important for schools to identify these children since their continuing infestations may signify other family or socioeconomic problems. These chronic cases should be reported to the school attendance review board and be addressed by a multidisciplinary work group. The work group could consist of representatives from the local health department, social services, the school (district) nurse, and other appropriate individuals to determine the best approach to identifying and resolving the family problems that impact the child's chronic louse infestation and school attendance.

ENVIRONMENTAL CONTROL. Adult lice will die within two days without a blood meal. In a classroom where head lice are found, actions should be taken if possible to reduce head-to-head contact (Frankowski, 2010). Always keep each child's hat and other clothing on separate hooks and hang each child's coat on the back of their chair.

Pillows and other classroom items may have nits or lice on them but are unlikely sources of infestation. These items can be put in a dryer and run on hot for 20 minutes, vacuumed, or placed in sealed plastic bags for two weeks to kill hatching lice (nits take six to nine days to hatch and are unlikely to hatch away from the scalp). Vacuuming infested classrooms once a day until no children have lice can decrease the remote possibility of lice transmission from the environment.

At home, bed linens should be laundered (Burkhardt, 2006, Meinking, 1999). Combs, brushes, and picks can be soaked in hot water (>130°F) for 5-10 minutes. Pesticide application to the school or home environment is not recommended.

TREATMENT. Parents need to understand that the most important components of head lice control are a single treatment with one of the following treatments, then reapplication if live lice are found seven to ten days later. Nit combing should also be performed. Head lice that are resistant to some of the commonly used insecticides in head lice shampoos have been found in California and therefore not all lice may be killed by treatment. Combing and removal of nits may help to reduce the duration of infestation. CDPH recommends the combination of treatment and nit combing. Several brands of nit combs are available at local pharmacies. Flea combs also work well for nit combing and can be bought at pet stores. **Sometimes it may seem that the treatment used has failed when actually there may have been: 1) misidentification of substance on the hair shaft as nits (i.e. dandruff, styling products, etc.), 2) re-infestation, 3) inadequate treatment (used too little product), or 4) no knowledge that it may take 8-12 hours for lice to die after treatment.**

Over-the-counter treatments:

Pyrethrins (i.e. A-200®*, Pronto®*, R&C®*, Rid®*, Triple X®*) and permethrin (1%) (i.e. Nix®*) treatments may be used to kill live lice but not nits, and may need to be used again one week later to kill resistant or newly hatched lice. A study of head lice in California indicates that some lice populations are resistant to permethrin (Gao et al., 2003). However, there are now non-permethrin based products available for head lice control.

Available by prescription only:

Benzyl alcohol lotion (5%) (i.e. Ulesfia®*) is a medication for the treatment of head lice in patients 6 months of age and older. However, Benzyl alcohol does not kill nits and treatment should be repeated in 7-9 days to kill emerged lice (Frankowski, 2010; Meinking, 2010).

Ovide®*(0.5% Malathion) is an effective product to kill lice and their nits on children 6 years of age and older. Ovide is flammable so parents must not use hairdryers or smoke when applying this product (Meinking et al, 2001; Meinking et al, 2002; Frankowski, 2010).

Spinosad (0.9%) (Natroba ®*) is a treatment for children 4 years of age and older. Spinosad is derived from a soil-dwelling bacterium and works to "over-stimulate" lice and nits into paralysis and death (McCormack, 2011).

Sklice®* (0.5% Ivermectin) is a treatment for children 6 months of age and older. Ivermectin is derived from a soil bacterium and causes paralysis and death in lice and nits.

Alternative treatments:

The AirAllé®*, formerly known as the LouseBuster®, is a device designed to deliver heated air at high flow to the scalp and hair to kill lice and nits. Treatment takes 30 minutes (Bush, 2011). This product is expensive and may require specialized training to use.

There is no conclusive scientific evidence to support the use of products such as vinegar, isopropyl alcohol, enzyme-based compounds, tea tree oil, or other alternative products advertised to dissolve the glue on the nits (to ease their removal) or kill the nits. Similarly, there are no conclusive scientific data to support claims that mayonnaise, olive oil, melted butter, petroleum jelly, or other alternative products on the hair "suffocate" the nits and lice. Drowning lice is also an ineffective way to kill lice (Takano-Lee et al., 2004). Natural products (i.e. herbal products) are not regulated for safety by the U.S. Food and Drug Administration (Wadowski et al., 2015).

Please contact your local health department for more information. The list of references cited in this document is attached. These guidelines, the brochure "A Parent's Guide to Head Lice" (in English and Spanish) and other CDPH publications can be found on the [California Department of Public Health Head Lice webpage](#).

*Use of this product name does not imply commercial endorsement by the California Department of Public Health

Recommendations by state and federal experts and existing standards of practice outlined in this document are intended to provide guidance to individuals and agencies involved with head lice prevention and control in California. The information provided in this document are recommendations provided for informational purposes only and are not intended to be regulatory in effect.

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Updated March 2018

Guidance on Head Lice Prevention and Control for School Districts and Child Care Facilities

This guidance document is provided to assist local health departments, elementary schools, preschools, and child care facilities in developing policies and procedures for the care of children found to have head lice. The California Department of Public Health (CDPH) recommends that schools and child care facilities maintain an active educational campaign for parents, guardians, and caregivers on the accurate diagnosis and proper treatment of head lice cases to prevent transmission of lice in schools and reduce lost school days due to head lice infestation.

Traditionally, policies in schools emphasized that a child infested with head lice could not return to school until nits (eggs or egg casings) were no longer found in the hair. There is no evidence that a "no-nit policy" prevents or shortens lengths of outbreaks (Pollack et al. 2000, Williams et al. 2001). The American Academy of Pediatrics, the National Association of School Nurses, and the U.S. Centers for Disease Control and Prevention are all opponents of no-nit policies (Frankowski and Weiner 2002; Schoessler 2004). The exclusion of a child from school can adversely affect their emotional, social, and academic well-being and often stigmatizes the child unnecessarily. In addition, transmission of head lice in the classroom setting is low (Mathias and Wallace 1989). Therefore, CDPH recommends that children should not be excluded from the classroom based on finding head lice or nits.

For the effective control of head lice in schools and child care facilities, CDPH recommends a multipronged approach:

- Early detection of head lice infestations through routine screening by parents/caregivers
- Treatment of children found to have live lice
- Distribution of educational material to school staff and parents/caregivers on head lice, nit combing, and treatment, such as CDPH's [head lice flyer](#) or [fact sheet](#) (available in English and Spanish). Parents/caregivers can also be directed to visit the [CDPH Head Lice webpage](#) for additional information (<https://www.cdph.ca.gov/Programs/CID/DCDC/pages/headlice.aspx>).

Head Lice

Adult head lice, *Pediculus humanus capitis*, are tan or greyish-white, wingless insects approximately $\frac{1}{8}$ inch in length (similar in size to a sesame seed) that live in people's hair and feed on human blood. Adult females lay eggs (nits) by gluing them to the base of hairs of the head, close to the scalp. Nits are yellow or white in color and are most often found within $\frac{1}{4}$ inch of the scalp; those farther away from the scalp are usually empty (the lice have already hatched) or are dead. Lice do not fly or jump and are spread from person to person by head-to-head contact.

Lice can be detected by parting the hair and examining near the scalp, most commonly near the ears and the back of the neck. Wetting the hair before combing has been shown to be a helpful method in diagnosing an active lice infestation (Jahnke 2009). Children ages 3-11 years old are at highest risk for head lice infestation. Head lice, while a significant nuisance problem, do not transmit disease to humans.

Detection of Head Lice

There is a lack of evidence showing that routine class or school-wide screening reduces lice infestation rates (Frankowski 2010). Moreover, many schools lack the resources to do routine lice checks. Parents/caregivers should check their children for lice regularly. If lice are seen on a child at school, parents/caregivers should be notified at the end of the school day and given a copy of CDPH's head lice flyer. At home, all members of the family or household should be checked for head lice, and those with lice should be treated that night. The day following treatment, the child should be re-examined and admitted to class. If the child is still infested, the parent/caregiver should be contacted again.

While classroom or school-wide notification is not recommended after head lice have been detected in a student, this policy is at the discretion of the school nurse or administration.

Environmental Control

Adult lice will die within two days without a blood meal. In a classroom where head lice are found, actions should be taken if possible to reduce head-to-head contact (Frankowski 2010). Always keep each child's hat and other clothing on separate hooks and hang each child's coat on the back of their chair.

Any items, such as clothing, bedding, and stuffed toys, that the child may have had contact with two days prior to treatment should be laundered (Burkhardt 2006). These items can be machine washed in hot water and dried using the high heat cycle as exposure to temperatures $>130^{\circ}\text{F}$ usually kills lice and nits within 5 minutes. Belongings that cannot be washed may be dry cleaned or placed in sealed plastic bags for two weeks to kill hatching lice (nits take 6-9 days to hatch and are unlikely to hatch away from the scalp). Combs, brushes, picks, and other hair care items can be soaked in hot water ($>130^{\circ}\text{F}$) for 5-10 minutes. Vacuum the furniture, carpeting, and other fabric-covered items, where the infested child sat or laid.

Pesticide application to the school or home environment is not recommended.

Treatment

It is important that parents/caregivers always follow the label instructions when administering products to treat head lice. Some treatments only kill live lice and a second treatment 7-10 days after the first treatment may be necessary to kill any lice that recently hatched. Reports of resistance to some over-the-counter treatments have been reported in California and therefore, not all lice may be killed by treatment. Combing and removal of nits may help to reduce the duration of infestation. CDPH recommends the combination of treatment with lice-killing products and nit combing.

Several brands of nit combs are available at local pharmacies. Metal flea combs also work well for nit combing and can be bought at pet stores. **Sometimes it may seem that the treatment used has failed when actually: 1) the substance on the hair shaft was misidentified as nits (i.e., dandruff, styling products, etc.), 2) treatment instructions were not properly followed, or 3) re-infestation with head lice has occurred.**

Over-the-counter treatments:

- **Pyrethrins** with piperonyl butoxide shampoo (i.e. A-200®*, Pronto®*, R&C®*, RID®*, Triple X®* for children 2 years of age and older), **and permethrin** (1%) lotion (i.e. Nix®* for children 2 months of age and older) treatments may be used to kill live lice but not nits, and may need to be used again 9-10 days later to kill newly hatched lice. A study of head lice in California indicates that some lice populations are resistant to permethrin and pyrethrins (Gao et al. 2003; Gellatly et al. 2016). If live lice are still observed after a full course of treatment, contact your healthcare provider or pharmacist.
- **Sklice®*** (0.5% ivermectin lotion) is a treatment for children 6 months of age and older. Ivermectin is derived from a soil bacterium and causes paralysis and death in lice. This is a single-use product.

Available by prescription only:

- **Ovide®*** (0.5% malathion lotion) is an effective product to kill lice and may kill some nits. This product can be used only on children 6 years of age and older. Ovide®* is flammable so parents/caregivers must not use hairdryers when applying this product (Meinking et al. 2002; Frankowski 2010). Retreatment may be necessary if live lice are seen 7-9 days after the initial treatment.
- **Natroba®*** (0.9% spinosad topical solution) is a treatment for children 6 months of age and older. Spinosad is derived from a soil-dwelling bacterium and works to “over-stimulate” lice and nits into paralysis and death (McCormack 2011). Retreatment may be necessary if live lice are seen 7-9 days after the initial treatment.
- **Stromectol®*** (ivermectin 3-mg tablet) can be given at any age (if weight \geq 33 lbs). This product should only be used if head lice are resistant to all other topical treatments. Treatment with 2 single oral doses, given 7-10 days apart, has shown to be effective in the control of head lice.

Alternative treatments:

- **AirAllé®***, formerly known as the LouseBuster®, is a device designed to deliver heated air at high flow to the scalp and hair to kill lice and nits. Treatment takes at least 30 minutes (Bush 2011). This product is expensive and may require specialized training to use.

There is no conclusive scientific evidence to support the use of products such as

vinegar, isopropyl alcohol, enzyme-based compounds, tea tree oil, or other alternative products advertised to dissolve the glue on the nits (to ease their removal) or kill the nits. Similarly, there are no conclusive scientific data to support claims that mayonnaise, olive oil, melted butter, petroleum jelly, or other alternative products on the hair “suffocate” the nits and lice. Drowning lice is also an ineffective way to kill lice (Takano-Lee et al. 2004). Natural products (i.e., herbal products) are not regulated for safety by the U.S. Food and Drug Administration (FDA) (Wadowski et al. 2015). The American Academy of Pediatrics does provide a list of alternative agents for head lice treatment (though not FDA-approved or recommended) for families that may choose to use them (<https://publications.aap.org/pediatrics/article/150/4/e2022059282/189566/Head-Lice>).

Please contact your local health department for more information. The list of references cited in this document is attached. These guidelines, an educational fact sheet and flyer (in English and Spanish), and other CDPH publications can be found on the CDPH Head Lice webpage.

Recommendations by state and federal experts and existing standards of practice outlined in this document are intended to provide guidance to individuals and agencies involved with head lice prevention and control in California. The information provided in this document are recommendations provided for informational purposes only and are not intended to be regulatory in effect.

* Use of this product name does not imply commercial endorsement by the California Department of Public Health.

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Updated December 2022

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Universal PreKindergarten Planning and Implementation Program



CUTTEN SCHOOL DISTRICT
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Eureka, CA 95503
(707) 441-3900
Superintendent Becky MacQuarrie, EdD

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Vision and Coherence

Vision for the Universal Prekindergarten Program

The Cutten School District's Universal Prekindergarten (UPK) program's vision is to prepare our youngest students to be successful academically and socially in their Kindergarten experience and beyond. Children who attend quality preschool and transitional kindergarten programs are better prepared for elementary school. These programs help children learn how to learn. They help students increase their attention span, stay on task, switch from one learning activity to another, comprehend directions, socialize and cooperate with peers, and learn foundational skills in math and literacy. Furthermore, preschool has long term impacts on school progress, graduation, and future life outcomes.

Projected Enrollment

Based on enrollment trends over the past decade, the district can anticipate an average TK cohort of 80 students (including interdistrict students) by the 2025 - 26 school year. Based on these projections, the district will need to add an additional TK eligible teacher and full day classroom instructional aide to begin each of the 2023-24 and 2024-25 school years.

Given the 10:1 student:teacher ratio beginning in the ~~2023-24~~ 2024-2025 school year, it is recommended the district place all interdistrict students on a waitlist until late spring to ensure the cohort does not exceed program capacity.

TK Enrollment Projections (Includes interdistrict transfer students) - *Projections are based on kindergarten enrollment data from 2011 - 2022*

School Year	TK Cohort Size	Required Student:Adult Ratio	Additional Staff Needed	Average TK Class Size
2022 - 23 <i>Actual</i>	41 students	12:1	None	20 students
2023 - 24 <i>Projection</i>	54 students	10:1	1 teacher 1 full day aide	18 students
2024 - 25 <i>Projection</i>	67 students	10:1	1 teacher 1 full day aide	17 students
2025 - 26 <i>Projection</i>	80 students	10:1	None	20 students

Service Delivery and Enrollment Eligibility

The District's UPK program will implement a full day TK program (4 hours-minimum 180 minutes constitutes full day TK) for all age eligible students by the 2025 - 26 school year. Classes will be fully inclusive of children with disabilities, providing access to the least restrictive environment

for learning for all students. Students will attend class following within the District's current TK - 2 schedule: attending from 8:15 am - 2:00pm, 12:15pm Monday - Friday (8:15 am - 1:05 pm on Wednesdays). Afterschool care from 12:15-2:00pm M, T, TH, F, and 12:15-1:05pm Wed will be provided free of charge. Bus services offered for those students who stay until the end of the regular schedule (2:00pm M,T,TH, F and 1:05pm Wed).

The District does not currently operate a California State Preschool Program (CSPP) and does not plan to establish one.

The District plans to phase students into the program based on current legislative guidance. The District will use the following birthdates to determine enrollment eligibility:

- 2022 - 23: Students turning five years old on or before February 1
- 2023 - 24: Students turning five years old on or before April 1
- 2024 - 25: Students turning five years old on or before June 1
- 2025 - 26: Students turning four years old on or before September 1

Community Engagement and Partnerships

Opportunities for Public Input on the UTK Plan

The District will provide the following opportunities for community input on the UTK Program:

- Parent Surveys
- School Site Council
- LCAP educational partners input sessions

Extended Learning and Care

The District will provide up to nine hours per day of programming (classroom instruction and Extended Learning Opportunities) for all students whose families opt in. The Ridgewood After School Program is available until 5:30 pm daily.

Workforce Recruitment and Professional Learning

Staff Recruitment and Development

Using current projections, staff recruitment and development will not be necessary until the 2023-24 school year. At that point, the District will partner with the Humboldt County Office of Education (HCOE)'s Universal Prekindergarten Planning and Implementation Grant Program to provide opportunities for staff development and teacher recruitment related to the UPK program.

The District will use the following strategies to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential:

- Partner with HCOE to support a teaching residency/training program

- Support current staff holding less than a full credential to earn their credential
- Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services
- Provide staff with information on credential requirements and options for how to meet these requirements
- Partner with Cal Poly Humboldt to provide mentor teachers and other services to candidates seeking to earn a Multiple Subject Teaching Credential
- Partner with HCOE to provide other services to candidates seeking to earn a multiple subject credential

The District will use the following strategies to support diverse and effective prospective UPK staff, including multilingual educators, to obtain a Child Development Teacher Permit:

- Partner with Cal Poly Humboldt and College of the Redwoods, who offer eligible early childhood education or childhood development coursework
- Partner with Cal Poly Humboldt, College of the Redwoods, and HCOE to support cohort models for educators working towards a Child Development Teacher Permit
- Provide information on scholarship and grant opportunities
- Provide advising on requirements and planning for how to meet the Child Development Teacher Permit requirements

During the 2022-2023 school year, the District will offer professional learning opportunities on the following child observational assessments to TK and other early education teachers as needed:

- Desired Results Developmental Profile (DRDP)
- Developmental Reading Assessment (DRA)

During the 2022-2023 school year, the District will offer professional learning opportunities on the following child observational assessments to site staff:

- Effective adult-child interactions
- Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice
- Curriculum selection and implementation
- Creating developmentally-informed environments
- Serving children with disabilities in inclusive settings, including Universal Design for Learning
- Engaging culturally- and linguistically-diverse families

Curriculum, Instruction, and Assessment

English Language Learners

The District will provide English-only instruction with support for TK students who are English Language Learners. The District does not plan to open a CSPP.

Social Emotional Learning and Executive Function Skills

The District will support social emotional learning and the development of executive functioning skills by embedding and reinforcing them throughout the curriculum. The District will:

- Design developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)
- Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings
- Use developmental observations to identify children's emerging skills and support their development through daily interactions
- Develop lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction
- Provide staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills
- Offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning

Students with Disabilities

The District will implement the following instructional practices to support children with disabilities in UPK programming:

- Provide training on Universal Design for Learning
- Provide adaptations to instructional materials
- Provide specialized services (for example, occupational therapy, speech and language pathology therapy) in the classroom with peer models as needed
- Implement social-emotional strategies, such as the Pyramid Model, CSEFEL, and others
- Provide additional staff to support participation in instruction

Assessment

The District will implement the following assessments in TK and Kindergarten:

- DRDP (for students on an IEP)
- LEA-based grade level benchmarks and a report card
- CoreGrowth

LEA Facilities, Services, and Operations

Facility Use

Based on current enrollment and facilities, the District may need to add up to three additional classrooms by the 2025 - 26 school year to accommodate UPK students, depending on enrollment. At that time, all TK classrooms (new construction and remodeled classrooms) satisfy guidelines in place for facilities rated for children under the age of five. Additionally, all TK classrooms must meet the necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment.

Transportation

The District offers bus transportation to and from school for all students during the regular school day.

Extended learning and child care opportunities will be provided on-site, and as such, they do not require transportation to participate in Extended Learning Opportunities.

CUTTEN ELEMENTARY
SCHOOL DISTRICT

EXPANDED LEARNING OPPORTUNITIES
PROGRAM (ELO-P) PLAN

Cutten Elementary School District
4182 Walnut Drive
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(707) 441-3900

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Expanded Learning Opportunities Program Plan Cutten Elementary School District

Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Local Educational Agency (LEA) Name: Cutten Elementary School District

Contact Name: Becky MacQuarrie

Contact Email: bmacquarrie@cuttensd.org

Contact Phone: 707-441-3900

Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P).

Cutten School
Ridgewood School

Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the school site or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

Our ELO-P program is structured to provide a safe and supportive environment for our students that meets their developmental, physical, and social-emotional needs. Our program will incorporate elements such as adequate space indoors and outdoors for program services. Indoor areas used for the program will have adequate heat and light, room for storing belongings, and be equipped with materials to enhance learning opportunities. Recreational equipment will be plentiful and in good working order. All program staff will be trained in safety protocols and Positive Behavior Interventions and Support practices.

Since our afterschool program is located on both the Ridgewood and Cutten campus', we consider the afterschool program an extension of our school day and structure it as such. Offering the program on-site minimizes transportation barriers that could otherwise impact students who would not be able to participate. To enhance student learning we may offer enrichment field trips for students; outside specialists to offer added instruction within the program such as art lessons; and an additional staff member to provide tutoring.

Staff will complete mandated reporter, sexual harassment, and homeless/foster youth training to ensure that all safety or other incidents are documented and communicated to appropriate supervisory and/or school staff, and families. The program will clearly document and communicate all incidents that impact safety through written reports and email and telephone records. Our program will maintain an easily accessible and up-to-date record of all students participating in the program with current emergency contacts for program activities and field trips. It will align to the school safety procedures already in place, including for emergency and safety drills. Program staff will work with school staff to conduct required safety drills each year.

During the program, all staff will be expected to always maintain line of sight of all students. Students will be monitored by program staff when they need to leave program location for reasons such as, but not limited to, restroom breaks, or parent pick-up. Staff will have two-way radios to ensure prompt communication as part of emergency and safety procedures.

Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

The proposed activities will promote positive youth development through a focus on academic skill-building, social/emotional learning, recreational play experiences, using individual and group work to foster positive social development and seek to create a community of responsible citizens.

The proposed activities focus on English Language Arts, Math, STEM, Youth Development, and Arts & Enrichment with the goal of closing the opportunity gap that too often exists between the low-income students we serve and their higher-income peers.

We seek to create opportunities for students to receive support with their core content from the previous school year. We will be leveraging the highest priority content and re-engaging students in meaningful, non-routine ways to support mastery and preparedness for the upcoming school year. Input from school staff and administrators ensure alignment with the regular school year to best enhance students' academic achievement and positive youth development over the summer.

To promote student engagement and retention, we will incorporate student input in the planning of educational literacy and enrichment activities with intention towards Social and Emotional Learning (SEL) as students engage in the SEL competencies: self-awareness, social awareness, relationship skills, responsible decision making and self-management. By promoting youth voice in program design and active learning activities, we ensure that activities align with student interests to bolster engagement and promote student buy-in into activities.

The program will offer academic, enrichment, and recreational activities along with a nutritious meal/snack. We strive to create a program that reflects and aligns with the needs and wishes of our school community.

Possible Academic Enrichment activities based on student need include:

- Homework Assistance
- Academic Tutoring - Math and ELA
- Intervention Support (ELA & Math)
- Mathematics Enrichment
- Zoo Experience
- Visual and Performing Arts: (i.e.: drawing, theater, music)
- Service Learning
- Cooking
- Team Sports
- Hiking

Skill Building

Describe how the program will provide opportunities for students to experience skill building.

In our program, we will offer academic enrichment including the arts, physical fitness, and social/emotional learning opportunities to foster academic achievement, health, and community engagement. Academic tutoring is provided for each student based on their needs and supports achievement in English Language Arts and Mathematics. The program provides small group and individual tutoring.

Enrichment services will be driven by the needs and interests of students and their overall academic success. Activities are aligned with Common Core Standards and are based on instruction in the regular school year. Enrichment supports retention by engaging students in fun, interesting activities while promoting through-provoking discussion, and building cooperative skills that will contribute to future success.

Our program will support students in building skills such as foundational math and literacy skills, critical thinking, project management, organizational skills, and social-emotional management and regulation. All throughout, students will work in groups to gain technological literacy, learn the importance of teamwork, goal setting and completion to promote academic achievement and future success in college and career.

The ELO-P will also focus on the social emotional growth of students. It will use a positive discipline approach aligned with the district's research-based Multi Tiered System of Support (MTSS) and Positive Behavior Intervention and Support (PBIS). This includes opportunities for students to practice friendship, communication, and mediation skills as a part of their everyday learning. MTSS practices are designed to produce effective systems which foster positive attitudes, caring relationships, and a healthy learning community. In a collaborative effort, staff will monitor and teach students program expectations, safety practices, and social emotional practices.

Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Cutten Elementary School District's summer program will actively involve students in designing academic, enrichment, and physical education activities offered in the program. This will be done through ongoing solicitation of input to gauge social, emotional, and academic needs and strengths of students. This is a high priority for the program, and the expanded learning program will welcome school-related extracurricular activities in the afterschool hours as discussed below and set aside a space for youth leadership activities. Here, students can share viewpoints, concerns, and interests and implement leadership activities.

Both Cutten and Ridgewood School's conduct regular student surveys at the middle and end of the school year to obtain feedback and make improvements to our services. We use the California Healthy Kids Survey to gain input on the student experience, school climate, and student engagement. Data obtained from the survey helps us make adjustments to our instructional practices and extracurricular programs, including providing guidance to our afterschool program partners when new priorities or needs are identified. We have used the data gathered over the last school year to inform the design of our ELO-P program and program priorities.

Cutten Elementary School District will work with program staff and students to establish and review program elements. Expanded learning staff will work with educational partners to develop youth-led projects. These may include service learning projects such as a beach cleanup, campus beautification, or habitat restoration, and other special events. Expanded learning staff will survey all youth enrolled in services to gain insight on elements that work, new elements of benefit to students, and elements to be removed because they do not support student academic growth and development and do not spark the interest and participation of youth enrolled. Students will take an active role in the design of clubs and enrichment groups targeting interests and needs as determined in these conversations.

Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programming.

Our ELO-P health and wellness programs will align directly with Cutten School District's wellness policy and practices, as well as national best practices for health and wellness. Cutten School District seeks to integrate additional physical activity before, during, and after the school day. All physical activity programming promotes a vision of school connectedness and creates a climate where healthy competition and support fill the school with spirit and a sense of community.

Students have the opportunity to participate in a wide variety of physical activities during expanded learning hours. Activities include a focus on interactive games and sports. Physical activity programming utilizes curriculum designed to help students

- Enjoy and seek out physical activity;
- Develop a variety of basic movement and manipulative skills experience fitness success and enjoy physical activity;
- Develop and maintain acceptable levels of physical fitness; and,
- Develop the ability to get along with others in movement environments
- Learn to work as a team and collaborate together to reach shared goals.

Students participate in nutrition education designed to make them excited about adopting healthy eating behaviors. Activities include classroom-based nutrition workshops, cooking classes, taste tests, and other interactive activities. Students learn the importance of maintaining a healthy diet, choosing healthy foods, and preparing healthy snacks during out-of-school hours.

Healthy eating patterns in childhood and adolescence promote optimal childhood health, growth, and intellectual development; prevent immediate health problems; and may prevent long-term health problems. Through nutrition education, students learn about planning meals to meet Federal MyPlate guidelines which include a focus on benefits of eating a balanced diet. All nutrition education supports the practices established during the school day in accordance with federal school meal programs and with best practices set forth through the 2015-2020 US Dietary Guidelines for Americans and HealthyPeople 2020 national objectives. Programming also complies with Healthy Eating and Physical Activity (HEPA) standards set by the National Afterschool Association (NAA).

The program will provide healthy meals each day in accordance with the program schedule that follows USDA school meal guidelines.

Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

The program implemented at Cutten Elementary School District will serve diverse students from backgrounds that include white, Native American, African American, and Asian-American. We will work with our partners to maintain a very strong commitment to diversity and celebration of student cultures.

The specific goal of services is to provide a program that sparks dynamic interests of students, helps them succeed in school and in the community. The program works with students to promote and help them experience values that embrace diversity and equity regardless of race, color, religion, sex, age, income level, national origin, physical ability, sexual orientation and/or gender identity and expression. Staff orientation and ongoing professional development services will include diversity, equity, and sensitivity training, including specific steps to outreach to students with disabilities to accommodate the physical and developmental abilities of all students served, as described in more detail below.

During Service-Learning projects students could plan and implement projects such as a neighborhood clean-up/beautification that encourages them to embrace their unique backgrounds and understand strengths that they bring to projects to make their neighborhood a better place.

We have a strong and explicit commitment to diversity and equity for all students served. It will be a critical part of all orientation and ongoing professional development for staff members and volunteers providing services in the program.

Strategies for outreach and inclusion of students with potential barriers include working with teachers, staff, and counselors to recruit and enroll these students, with site staff training of partners to better understand student skills, needs, and best practice supports. Working with teachers, program staff will implement useful elements to a successful integration and work in partnership with teachers and parents to implement strategies to promote student learning and development.

Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

Cutten Elementary School District ensures that all staff members who directly supervise/teach pupils meet minimum requirements of their position by confirming all credential requirements prior to onboarding. To further confirm, the superintendent/principal is involved in the interviewing process for ELOP program staff.

Cutten Elementary School District will work with our partners to ensure that the selection of staff is based on defined qualifications, including experience working with children. The program will aim to recruit tutors with at least two years of college experience. Cutten Elementary School District's Director of Expanded Learning will oversee the management of our program.

Staff will receive training in Restorative Practices, conflict management, and mediation skills.

Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

The mission of the Cutten Elementary School District, in partnership with our community, is to provide students with the academic and social skills necessary to become contributing members of a global community. This mission coupled with our vision: Building a better world, one student at a time, are our guiding principles. We do this by creating a joyful, student-centered, and orderly learning environment rich in the arts and sciences, where everyone knows they are respected members of the "Cutten-Ridgewood Family". Aligned with this, Cutten Elementary School District will offer an Expanded Learning Opportunities Program for students in TK- 6 in collaboration with the after-school program open to all TK - 6 students, and specifically reaching out to support our Title 1 students. Our Expanded Learning programs are designed to support the following purposes:

- Exceptional academic support programs to serve diverse learners in their growth and achievement of grade level standards and beyond
- Enriching arts programs that offer students exposure and access to visual and performing arts
- Athletic programs focused on developing physical and social skills needed to participate and excel in a variety of sports
- STEM programs that will help our students become creators and innovators who can build foundational 21st century skills needed to compete in the global marketplace

Our vision is to offer a safe Expanded Learning environment where student leadership and student voice are valued and appreciated. This environment will foster a community of growth and learning in all of our focus areas and support students' positive development as students, scholars, and community members.

Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

The Cutten Elementary School District School ELO-P team works collaboratively with school administrators, school personnel and families to gather feedback, design programming, and implement high-quality afterschool programming. The ELO-P team works with community partners to provide additional enrichment activities and wraparound supportive services in order to help increase educational equity and expand educational opportunities for students.

Partnerships include:

Collaborative Partner	Duties/Responsibilities and/or Contributions
Two Feathers Family Services	Mental Health Services for students and families
Indian Action Council	Mental Health Services for students and families

Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

Cutten Elementary School District will use a robust combination of measures to gauge student success in programming. At their roots, analyzed measures of student success are grounded in the Quality Standards for Expanded Learning in California as defined by the California Department of Education (CDE). These quality standards rely on the following success measures to ensure that our program adheres to quality improvement standards and reflects a culture of continuous growth necessary to support students.

Tracked measures of student success could include school attendance, parent and student satisfaction, and academic improvement. To enhance accountability and data-driven best practices, Cutten Elementary School District will collect attendance data on a weekly basis by the Site Supervisor.

Surveys will be administered annually as part of the LCAP process. Feedback garnered through this process is used to make improvements to the program for the following academic year to ensure that the program structure is meeting the needs of the community. In designing the program for success, we analyze academic achievement on a school wide basis by looking at local data as well as CAASPP proficiency scores for English Language Arts (ELA) and mathematics and demographics for enrolled students (including free and reduced priced lunch enrollment, ethnicity, and gender) to determine program and school specific needs. This data is used to tailor the Program Plan and ELO-P activities to reflect the specific academic and cultural needs of the student base. Moreover, in an effort to ensure that all programming is an extension of the school day, ELO-P staff may meet with school administrators and instructional day teachers on a weekly to monthly basis to gain an understanding of both general needs and needs specific to the individual students

These measures of student success are coherent with the instructional day and the overarching goals of the program. All of the programming offered through Expanded Learning services acts as an extension of the school day. Activities are in line with the priorities of the school and reflect the academic and cultural needs of the student base. Teachers and administrators are incorporated into the site activity planning process to ensure that our students continue to learn and grow during their time in Expanded Learning.

Cutten Elementary School District is committed to maintaining a data-driven CQI process based on the Quality Standards for Expanded Learning in California as defined by CDE. This quality improvement process creates a framework of clear expectations and a shared vision of quality among multiple educational partners. This sets forth a cycle of continuous quality improvement which is based on three steps: 1) Assessment of Program Quality, which employs data collection on the program using multiple strategies, 2) Planning, which allows the program to use data to

generate and implement an action plan for quality improvement, and 3) Improve Program Quality, which allows for staff to implement the action plan and reflect upon progress during implementation.

Once goals in the action plan are met, the action plan is reassessed allowing for ongoing rapid quality improvement. More than these steps, our vision for continuous quality improvement allows for quality improvement at the programmatic, staff, and participant level, thus allowing the program's impact to continue to evolve to meet the needs of an ever-changing base. Our program will establish a clearly defined continuous quality improvement plan that includes: 1) outcomes improvement goals and action steps, 2) a timeline with dates for action steps and quality improvement discussions, 3) feedback from staff, youth, parents, and partners, 4) description of the information or data needed to assess quality, and 5) clear description of the responsibilities for each person on the improvement team. Results of annual assessments will be used to make improvements to the program design to meet the needs of the students and families at Cutten Elementary School District, allowing for the program to be refined, improved and strengthened continuously to meet the evolving needs of the program base.

Program Management

Describe the plan for program management.

Program operations are overseen by the Director of Expanded Learning in conjunction with the Superintendent, and the site Coordinators. Roles and responsibilities are outlined below.

Director of Expanded Learning is responsible for

- Program oversight
- Site Based Staff supervision
- Program evaluation and quality improvement data analysis
- Curriculum and program selections
- Reviewing attendance data

Coordinators/Site Based Staff will be responsible for

- Tracking and reviewing attendance data
- Development of activities and schedule
- Implementation of academic support and enrichment programs
- Supervising students during structured and unstructured activities
- Maintaining an organized, safe environment for students

Monthly meetings between the Director of Expanded Learning, and Coordinators will ensure that the district is informed of expanded learning activities and permit continuation of projects and learning from the regular school day to the expanded learning program. Administrators advise the Director at least monthly regarding areas for additional support.

Cutten Elementary School District is committed to meeting all reporting expectations for this grant. Current expenditure reports adhere to California school accounting standards and demonstrate that no less than 85% of the program's expenditures are for direct services to students. An annual independent financial audit of the books and records of the Cutten Elementary School District will be conducted for each fiscal year. The books and records of the district will be kept in accordance with generally accepted accounting principles, and as required by applicable law, the audit will employ generally accepted accounting procedures. The audit shall be conducted in accordance with applicable provisions with the California Code of Regulations governing audits of charter schools as published in the State Controller's K-12 Audit Guide including a Single Audit, previously known as OMB circular A-133.

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees. ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELO-P funding will be used to create one comprehensive and universal Expanded Learning Program.

Cutten Elementary School District is committed to ensuring all afterschool programming is managed and assessed as a single, comprehensive offering for our students. As stated above, the leadership structure for afterschool programming is singular, meaning that all staff involved will lead on-site programming regardless of the funding stream. We will have dedicated personnel to provide comprehensive oversight and aligned quality controls for all site programs. The guidelines for student selection and participation in afterschool programming will remain fluid, with no restrictions on participating in programming from different funding streams. To further the programs' unification, offerings will be complementary and not duplicative, allowing students a variety of interests to explore.

Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil- to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally informed to address this younger age group?

One of our top priorities in developing this program is to ensure that all staff are fully qualified to address the developmental needs of students, including our youngest TK pupils. This includes recruitment of individuals pursuing early elementary education or child development certificates. Our recruitment efforts will need to be intensified for staff at the transitional kindergarten and kindergarten levels in order to maintain the required pupil to staff ratio of 10 to 1. We will intentionally staff our program to maintain the required ratios. Cutten Elementary School District has prior experience offering a high-quality, Extended Learning program. We will use the lessons learned from this program to inform the staffing and design of our ELO-P program for our youngest learners.

Please refer to the Cutten Elementary School District's Universal Prekindergarten Planning and Implementation Program Plan for more details.

Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

Sample School Day Schedule

Time	Activity
8:00 - 8:15	Drop off and morning play
8:15 - 1:50 (TK/K-2)	Regular instructional day
8:30 – 2:40 (3rd - 6th grade)	Regular instructional day
2:40 - 3:30 (3rd - 6th grade) 1:50 – 3:30 (TK/K-2)	Check in/Snack/Indoor Structured Games
3:30 -4:30	Homework club and tutoring
4:30 - 5:30	Outdoor Structured games or supervised free play

Sample Summer/Intersession Schedule

Time	Activity
8:00 - 8:15	Drop off and morning play
8:15 – 12:15	Regular instructional day
12:15 – 1:15	Lunch
1:15-2:15	Organized Centers/ Games
2:15-2:45	Quiet reading or read aloud
2:45-3:45	Specials such as Art. STEM activities, Service projects, etc...
3:45-4:00	Afternoon snack
4:00-5:00	Intervention/Centers ELA& Math
5:00-5:30	Choice time

Additional Legal Requirements for the ELO-P

EC Section 46120(b)(2):

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance. (B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

EC Section 46120(b)(1)(B):

For at least 30 non-school days, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

EC Section 46120(b)(3):

[LEAs] shall prioritize services provided pursuant to this section at school sites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

EC Section 46120(b)(4):

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

EC Section 46120(b)(6):

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

EC Section 46120(c):

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

EC Section 8482.3(d):

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

EC Section 8482.6:

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

EC sections 8483.4 and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 8482.3(c)(1)(A-B):

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

Definitions

“Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

“Expanded learning opportunities” has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA's Governing Board in a public meeting and posted on the LEA's website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education's (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>.

Cutten Elementary School District 12 62745000000

Form B: Project Abstract

2022–23 California Community Schools Partnership Program: Planning Grant

Qualifying for a Planning Grant: Cutten qualifies for a CS Planning Grant by having a **2021-22 Foster Student** rate higher than the California rate. According to CALPADs 1.17 report there were 6 Foster Students out of 558 total students for a rate of 1.07%. The California rate is a fraction of 1%. Thus, Cutten is eligible for a planning grant.

Total Enrollment (with applied filters)	Total Enrollment (All Age Eligibility)	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless: (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL/Foster Eligible (2)
558	558	247	6	0	22	0	162	247	12

Vision for the proposed community schools planning project: Like many districts, Cutten Elementary School District (CESD) offers services and supports aligned with the Community School Model and the four pillars. Our goal, like that of the Community School Model, is to partner with community agencies and local governments to align community resources to improve student outcomes. By having the capacity to develop partnerships, we will be able to provide an integrated focus on academics, health and social services, youth and community development, and community engagement. This will require more Social Work time and personnel to achieve this goal. The pandemic has put a spotlight on our needs even more, and we realize there is a strong desire to align community and District services to better serve all students' needs -particularly at-risk students. However, at this time we lack the intentional, systematized alignment of services with the Local Control Accountability Plan (LCAP) and Multi-Tiered Systems of Support (MTSS).

The proposal's vision is the systematized, sustainable alignment and delivery of sup-portive services to students and families including providing trauma-informed health, mental health, and social services for students within an MTSS on or near the school, in partnership with county agencies and other organizations. To accomplish this, CESD and community partners must engage in a planning process with support and time to engage in a number of PDSA (Plan, Do, Study and Act) cycles focused on academic, behavioral and social emotional needs of our students, staff, community and school.

To achieve these goals we will not add more work to our already overburdened teachers, principals and staff. CESD will use Planning Grant funds to hire a full time Community School Development Lead/Student Support Coach (0.6 FTE Planning Grant funded and 0.4 FTE matching funded) who over the next two years will facilitate the PDSA process.

Describe the consortium and participating schools : CESD, in partnership with our community, provides students with the academic and social skills necessary to become contributing members of a global community. We do this by creating a joyful, student-centered, and orderly learning environment rich in the arts and sciences, where everyone knows they are respected members of the "Cutten-Ridgewood Family".

Transitional kindergarten through second grade students attend Ridgewood School, and third through sixth grade students attend Cutten School. Although we possess two CDS codes, we consider ourselves one school with two sites, separated from each other only by a 2.6 mile stretch of road. In light of this, and supported by the tightly-knit and extremely supportive community, the same families in attendance at both sites, and the highly collaborative staff, it is nearly impossible to talk about the achievements and needs of one site without including the other site in the conversation. We are joined by a common vision, and a deep-seated commitment to the development of the whole child; the success of each site is dependent upon the other. An indication that our district is considered one of the most desired on the North Coast is that about 38% of our enrollment is comprised of interdistrict transfer students. Our families have a shared purpose; they value and actively support quality education for their children. Information about potential programs and services to be provided : As noted, current and potential programs and services must meet identified needs and align with the LCAP and MTSS, and align with the four pillars. Our greatest areas for potential expansion are expanding learning time and opportunities; transitioning preschool students in to TK; a more formal process for involving families in school leadership; and expanding and formally implementing delivery of services from community partners including Humboldt County Office of Education, Cal Poly Humboldt, College of the Redwoods, Indian Action Council, Foster Grandparent Program, Humboldt County Children's Behavioral Health, Remi Vista, Changing Tides, Special Beginnings (HCOE), Redwood Regional Center, and Two Feathers Native American Family Services.

How community and cooperating agencies will engage in planning, ongoing assessment and continuous improvement: Through our LCAP and MTSS work, we have gathered input from both staff and community members. It is clear that without increased leadership and opportunity for students, families, teachers and staff to collaborate, students will not reach the academic and social emotional support needed to succeed. CESD has a PBIS leadership team currently being trained by the Humboldt County Office of Education Prevention and Intervention Department in best practices related to MTSS and PBIS. The team meets regularly and shares out with staff and community partners. Our PD and collaboration with the HCOE Prevention and Intervention Department the past two years made clear that without increasing the capacity for staffing and leadership at CESD, all students won't reach their full potential at school. To ensure all students succeed at school, increased collaboration between staff and families and the streamlining of support services are required.

(1) Integrated supports: CESD is a small school district, and we constantly strive to

integrate student support systems; however, based on the needs of our students, and the impacts of the COVID-19 crisis, more time and support is needed for our students and families. Services with outside agencies are not seamlessly integrated. One critical component of the planning proposal is dedicated staff time to develop and implement systems, agreements, and protocols that will integrate community supports (disproportionately impacted by the pandemic) into students' educational supports. This will be a key task of the Community School Development Lead/Student Support Coach.

(2) Family and community engagement: CESD works hard to collaborate with families and community—but in this pandemic time when teachers and staff's energy has been so consumed with distance learning, independent study, and accommodating student and family needs—there is room for improved and systematized methods of family and community engagement. As we discussed this topic with staff and community partners, the goal of more regular parent and family communication –which allows for more feedback—was universally agreed to as was the realization that developing improved and sustainable engagement protocols will require a planning process.

(3) Collaborative leadership and practices: CESD has established shared leadership practices for teachers, staff and students (leadership team, School Climate team, PBIS team, Student Council). But while it's relatively easy to get student and staff input, parent and community involvement is much more limited to processes like LCAP, Site Council and other Parent Committees. We recognize the communication and feedback process described above is necessary for increasing family and community input and participation in school leadership.

4) Expanded learning time & opportunities: CESD students have the opportunity to participate in out of school time activities including sports, clubs, and afterschool care and many CESD students take advantage of these opportunities. Where we fall short however, is in the areas of enrichment, and real-world learning opportunities (including tutoring, mentoring, volunteer opportunities, and promoting STEM opportunities). Systematically expanding learning time and activities will be a core task of the to-be-hired Community School Development Lead.

Overall, the district is partially addressing all four pillars, but we recognize to implement aligned services with fidelity, there is much work to be done over the next two years.

Other factors that demonstrate need not included in the Evaluation Criteria: This isolated and impoverished region is cut off from resources available elsewhere, especially families on remote tribal lands including the state's two largest tribes and reservations—the Yurok and Hoopa Valley Tribes. Locally, logging and fishing once provided careers for high school grads and dropouts but are now a fraction of what they were. Humboldt has a 20.5% poverty rate (vs. 11.5% statewide).

Crime, Drugs & Alcohol: Humboldt has been the US' largest legal and illegal cannabis producer and has California's 2nd highest Opioid Overdose Deaths rate (21.03 per 100,000 vs. a state rate of 5.22). It has one of the state's highest arrest rates (alcohol

arrest rate is 3.3x the CA rate). In 2018 it had the state's 2nd highest homicide rate. Other challenges local families face are also reflected in child abuse rates. The 2019 rate of child abuse and neglect allegations (139.3 per 1,000 children) is over 2x the state rate (67.0 per 1,000). For American Indian children the rate is 227.7 per 1,000.

Humboldt has California's highest ACEs rate: 30.8% of adults report experiencing **four or more ACEs** versus 13% statewide and 11% nationally. Native American, immigrant, and low-income communities are particularly prone to ACEs. A 2013 study by the Area Health Education Center of Washington State University found students with **three+ ACEs** are 3x as likely to experience academic failure, six times as likely to have behavioral problems, and 5x as likely to have poor attendance.

Program Budget Summary

California Community Schools Program - Planning Grant

Program: CCSP, 2021-22 Planning Grant Application
 LEA Name: Cuiten Elementary School District
 LEA CDS Code: 12 627450000000
 Grant Award Amount \$198,731

1000	Certificated Personnel Salaries	\$67,257.00	\$67,257.00	\$44,380.00	\$134,514.00
2000	Classified Personnel Salaries	\$3,000.00	\$3,000.00	\$0.00	\$6,000.00
3000	Employee Benefits	\$0.00	\$0.00	\$70,413.00	\$70,413.00
4000	Books and Supplies	\$250.00	\$250.00	\$0.00	\$500.00
5000	Services and Other Operating Expenditure	\$25,000.00	\$25,000.00	\$11,750.00	\$50,000.00
6000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
	Total Direct Costs	\$95,507.00	\$95,507.00	\$126,543.00	\$261,427.00
7000	Indirect Rate _____ %	\$3,858.48	\$3,858.48	\$7,820.35	\$7,716.97
	Total Budget & Expenditures (to date)	\$99,365.48	\$99,365.48	\$134,363.35	\$269,143.97