

CUTTEN ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD MEETING AGENDA
January 13, 2025 6 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-December 9, 2024
- 2.2 Approval of Warrants and Payroll
- 2.3 Approval of Quarterly Report on Williams Uniform Complaints
- 2.4 Approval of Extension 1.0 Certificated Family Leave-Cutten
- 2.5 Approval of Extension of 1.0 Long Term Substitute Position-Cutten
- 2.6 Approval of Return from Leave 2025-26 1.0 FTE Certificated
- 2.7 Approval 1.0 FTE Classified Position Bus Driver in Training/Custodial Resignation
- 2.8 Approval of MOU Driver Training Contracted Services
- 2.9 Approval of MOU Autism, Advocacy, Intervention LLC
- 2.10 Approval of New 2025 IRS Mileage Reimbursement Rates and Bid Threshold

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
- 4.3 HBTA Report
- 4.4 Principals' Report
- 4.5 Enrollment
- 4.6 LCAP

5.0 CORRESPONDENCE

- 5.1 School Board Recognition Month
- 5.2 Independent Financial and Compliance Audit Report
- 5.3 Election Results Documentation

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Discussion Regarding Lighthouse Mental Health Facility Near Ridgewood School-Safety Precautions
- 6.2 Consider Approval of Cutten and Ridgewood 2023 – 2024 School Accountability Report Cards
- 6.3 Discussion/Review of Personnel Reduction BP 4117.3
- 6.4 Discussion/Consider Acceptance of 2023-2024 Independent Financial and Compliance Audit Report for School District and Measure L General Obligation Bond
- 6.5 Discussion/Consider Approval of Corrective Action for 2 Audit Findings from the 2023-2024 Independent financial and Compliance Audit Report
- 6.6 Discussion/Consider Approval of Resolution 2025-1, Declaring Results and Certifying Proceedings of the School Bond Election held on November 5, 2025, and Establishing a Citizen's Oversight Committee for All District Bond Measures.
- 6.7 Consider Approval of Second Reading Sunshine item: Teaching Hours-Article 5
The District has an interest in expanding the language under 5.4.3.2.(5) to

read : CRSF Meeting or other Cutten family event (other than any already required).

6.8 Discussion/Consider Approval of Cutten Blind purchase -Measure K Bond funds.

7.0 SUPERINTENDENT REPORT

8.0 BOARD MEMBER COMMENTS / COMMUNICATION

9.0. 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
SPECIAL BOARD MEETING Minutes
December 9, 2024 6:00 pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503
Attendance: Andy S, Mary D, Becky R, and Beth J

1.0 CALL TO ORDER/FLAG SALUTE- Meeting Called to Order at 6:03 pm with flag salute

2.0 CONSENT AGENDA- Motioned by Andy Sundquist seconded by Mary DeWald. Carried 4-0

- 2.1 Approval of Minutes – November 4, 2024
- 2.2 Approval of Warrants and Payroll
- 2.3 Approval of Employment 1.0 FTE Classified Custodial/Bus Driver in Training
- 2.4 Approval of Employment .80 FTE Classified Aide Positions
- 2.5 Approval of Resignation .75 Classified Aide Position

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-21k worth of raffle tickets sold. Posters for Moose lodge hung up. Lots of food and great turnout for Pancake breakfast.
- 4.2 School Site Council Report- Comprehensive Safe Plan in full effect for Great Earthquake Shake Out. Next meeting for approval of plan. Community grant will also be reviewed at a next meeting.
- 4.3 Principals' Report- RW classes preparing for assemblies before break. TK Age rolled back to 4 years old by Sept 2025. Some second grade classes made cards for families to purchase. New registration has started for next year's enrollment. ELCC is busy with ELA TIP, and math TIP working hard to start in the middle of January. Family math night in January. Cutten did great with the Earthquake event and all procedures went as planned and lots of support was given. Conferences during Nov went well and a huge shout out to the teachers for all the time they spent creating great relationships with families. Book fair made \$853 in online purchases, 700 in scholastic money, and 1000 in cash which was a great turn out. Cutten had largest team at the McKay run this year. Kudos to Tracy Benbow for veterans pictures being hung up at Cutten. Girls basketball team doing great this year and the boys teams are starting up. Gate testing has finished and now gearing up for the Gate event at Cal Poly HSU.
- 4.4 HBTA Report- New report cards were a lot of work since County core growth templates are no longer available. Mix of new and old assessments to complete these report cards. Feedback from conferences about report cards was positive..
- 4.5 Update on Current Enrollment- IDTS coming in. 5 New students though enrolled during November.
- 4.6 LCAP- Mid year report in January. District meeting needed during Math night for parents feedback.

5.0 CORRESPONDENCE

- 5.1 School Board Members Required Ethics Training Every 2 Years AB 1234- New law in effect- free- to be done online.

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Discussion/Consider Approval of Certification of First Interim Report- Motioned by Beth Johnson seconded by Mary DeWald. Carried 4-0.
- 6.2 Discussion/Consider Approval of 2025 School Board Organization – Officers, Meeting Dates, Times. Dennis Reinholtsen- President, Mary DeWald- Clerk, Motioned by Andy Sundquist seconded by Beth Johnston. 4-0. Meeting Dates- Nov 17th 2025 Motioned by Andy Sundquist seconded by Beth Johnston. 6 PM motioned by Beth Johnston seconded Andy SUndquist. 4-0.
- 6.3 Update on Measure K Bond - Bond passed, next step is Issom will create resolution for January board meeting. New citizens bond committee is needed for the Bond with meeting dates. Plans already paid for and look at needs for expectations and what should be prioritized. Safe entry to school with more classrooms being added.

7.0 SUPERINTENDENT REPORT- BESC project needed to be moved for PGE and the contract was at the wrong department, so should be closer to being completed. Hopefully, before summer. At least 5 heaters should start to be operational. Finishing bond money with blinds to purchase for classrooms. Math conference in looking at different ways of doing math and how to connect all the concepts instead of them being isolated.

8.0 CLOSED SESSION- Session closed at 7:05 pm. Reconvene into closed session at 7:06pm.

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

8.1 CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)

Agency Negotiator: Becky MacQuarrie

Name of organization representing employees: Humboldt Bay Teachers Association

9.0 RECONVENE TO OPEN SESSION- Reconvene at 7:36

Report of Action Taken: First Reading: Sunshine item: Teaching Hours-Article 5
The District has an interest in expanding the language under 5.4.3.2.(5) to read :
CRSF Meeting or other Cutten family event (other than any already required).

10.0 BOARD MEMBER COMMENTS / COMMUNICATION

11.0 ADJOURNMENT Meeting adjourned at 7:37

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

Pay Date 12/10/2024 through 12/31/2024

EARNINGS by Earnings Code		Income	Adjustments	TAXES		Employee	Employer	Total	Subject Grosses
No Gross Pay			1,691.00-	Federal Withholding	30,247.28			30,247.28	397,352.05
Regular	459,985.90			State Withholding	9,617.75			9,617.75	397,352.05
				Social Security	9,018.02	9,018.02		18,036.04	145,451.45
				Medicare	6,420.57	6,420.57		12,841.14	442,796.49
				SUI	221.39	221.39		221.39	442,796.49
				Workers' Comp	12,296.48	12,296.48		12,296.48	442,796.49
TOTAL	459,985.90		1,691.00-	SUBTOTAL	55,303.62	27,956.46		83,260.08	

EARNINGS by Group		Income	Adjustments	REDUCTIONS		Employee	Employer	Total	Subject Grosses
Base Pay	441,856.34			PERS	2,755.91	10,649.58		13,405.49	39,370.01
Docks	422.63-			PERS / 62	7,506.93	25,382.90		32,889.83	93,836.90
Extra Duty	6,326.70			STRS / 60	23,697.39	44,157.96		67,855.35	231,193.46
Gross Pay Adjs			1,700.00-	STRS / 62	7,784.21	14,569.19		22,353.40	76,278.51
Miscellaneous			9.00	Tax Sheltered Annuit	3,700.00			3,700.00	
Stipends	410.00			Health & Welfare	15,463.82	81,545.32		97,009.14	
Substitutes	8,268.40			Supplemental Insuran	838.93			838.93	
Vacation Pay	3,547.09			Flex Medical Savings	886.66			886.66	
TOTAL	459,985.90		1,691.00-	SUBTOTAL	62,633.85	176,304.95		238,938.80	

EARNINGS		Person Type	Female Employees	DEDUCTIONS		Employee	Employer	Total	Subject Grosses
Certificated	50	320,528.07	43	Dues & Memberships	3,457.23			3,457.23	32.20
Classified	61	139,457.83	50	403b ROTH	3,050.00			3,050.00	
				Garnishments	1,950.00			1,950.00	
				Health & Welfare		3,184.00		3,184.00	
				District Repay	205.40			205.40	
				Miscellaneous	850.00			850.00	
				Supplemental Insuran	2,697.35			2,697.35	
				Summer Savings	34,221.28			34,221.28	205,327.24
TOTAL	111	459,985.90	93	SUBTOTAL	46,431.26	3,184.00		49,615.26	
				TOTALS	164,368.73	207,445.41		371,814.14	

Vendor Summary for Pay Date 12/10/2024 thru 12/31/2024	
Vendor Checks	10,680.17
Vendor Liabilities	361,133.97
	371,814.14

Cancel/Reissue for Process Date 12/10/2024 thru 12/31/2024	
Reissued	
Cancel Checks	
Void ACH	

Pay Date 12/10/2024 through 12/31/2024

BALANCING DATA

NET

Gross Earnings	459,985.90	295,617.17	Net Pay	266,885.12	87
District Liability	207,445.41	164,368.73	Deductions	28,732.05	25
	<u>667,431.31</u>	207,445.41	Contributions		
		<u>667,431.31</u>			
			Direct Deposits		
			Checks		
			Partial Net ACH		
			Negative Net		
			Check Holds		
			Zero Net		
			TOTAL	295,617.17	112

Checks Dated 12/01/2024 through 12/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000260663	12/05/2024	(HARRIS) SHAFER'S ACE HARDWARE	01-4374		265.76
3000260664	12/05/2024	Arenivaz, Alanzo	13-4396		61.14
3000260665	12/05/2024	Goodman, Kimberly A	01-4310		89.50
3000260666	12/05/2024	HUMBOLDT WASTE MGMT. AUTHORITY	01-5560		95.73
3000260667	12/05/2024	JOHNSON'S MOBILE RENTALS	21-5800		145.46
3000260668	12/05/2024	KEENAN ASSOCIATES	01-5881		1,528.44
3000260669	12/05/2024	MENDES SUPPLY COMPANY	01-4374		2,017.25
3000260670	12/05/2024	MISSION LINEN SUPPLY	01-5550	708.54	
			01-5881	6.94	715.48
3000260671	12/05/2024	Rutter, Darcie R	01-4391	109.62	
			01-4393	22.78	
			01-5950	9.16	
			13-4710	33.98	175.54
3000260672	12/05/2024	Schools Excess Liability Fund	01-5450		13,209.45
3000260673	12/05/2024	SECURITY LOCK & ALARM	01-5800		1,333.65
3000260674	12/05/2024	Seeger, Justin D	01-4310		754.24
3000260675	12/05/2024	SYSCO SACRAMENTO	01-4710	1,447.99	
			13-4396	3,481.12	
			13-4710	12,918.86	
			13-5623	137.87	17,985.84
3000260676	12/05/2024	Ubeo West,LLC	01-5637		1,207.18
3000260677	12/05/2024	Verizon Wireless	01-5921		639.36
3000260678	12/05/2024	Yip, Andrea N	01-4310		51.12
3000261231	12/09/2024	AT&T CALNET 2	01-5909		332.91
3000261232	12/09/2024	DEMCO SUPPLY INC	01-4450		293.96
3000261233	12/09/2024	EMPLOYMENT DEVELOPMENT DEPT	01-5881		113.75
3000261234	12/09/2024	P G & E	01-5511	49.38	
			01-5520	4,446.19	4,495.57
3000261235	12/09/2024	PIERSON BLDG CENTER	01-4381		561.53
3000261236	12/09/2024	THOMAS HOME CENTER	01-5635		180.00
3000261237	12/09/2024	U.S. BANK EQUIPMENT FINANCE	01-5637		1,596.00
3000261238	12/09/2024	VALLEY PACIFIC PETROLEUM SVCS	01-4364	189.19	
			01-4365	686.02	875.21
3000261586	12/12/2024	American Appliance Repair	01-5800		2,434.85
3000261587	12/12/2024	Catalano, Janel L	01-4310		614.84
3000261588	12/12/2024	CRYSTAL CREAMERY	13-4711		2,737.81
3000261589	12/12/2024	FRANZ FAMILY BAKERY	13-4710		336.00
3000261590	12/12/2024	Girard, Anne E	01-4310		235.77
3000261591	12/12/2024	James Marta & Company LLP	01-5822		17,785.00
3000261592	12/12/2024	MURPHY'S MARKET	13-4710		290.61
3000261593	12/12/2024	PIERSON BLDG CENTER	01-4381		62.38
3000261594	12/12/2024	Richards, Michael J	01-4310		160.40
3000261595	12/12/2024	SYSCO SACRAMENTO	13-4710		2,787.86

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



Checks Dated 12/01/2024 through 12/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000262120	12/16/2024	CRYSTAL SPRINGS BOTTLED WATER	01-5531	50.00	
			01-5623	14.00	64.00
3000262121	12/16/2024	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861		32.00
3000262122	12/16/2024	Fagen Friedman & Fulfroost LLP	01-5800		460.00
3000262123	12/16/2024	HUMB COMMUNITY SERVICES DIST	01-5530		1,160.56
3000262124	12/16/2024	U.S. BANK	01-4310	2,581.05	
			01-4400	7,405.60	
			01-5210	2,860.04	
			01-5841	81.64	
			01-5881	92.69	13,021.02
3000262125	12/16/2024	U.S. BANK	01-4450	662.58	
			01-5210	674.40	1,336.98
3000262541	12/19/2024	Carillo-Salas, Vanesa	01-5201		109.14
3000262542	12/19/2024	CARTER, JOYCE	01-5635		30.00
3000262543	12/19/2024	E & H Foods, LLC	13-4710		7,000.00
3000262544	12/19/2024	EUREKA FLOOR CO.	01-5800		867.77
3000262545	12/19/2024	GAMETIME	01-4400		2,833.53
3000262546	12/19/2024	Goodman, Kimberly A	01-4310		20.19
3000262547	12/19/2024	Hinrichs, Danielle G	01-4310		116.74
3000262548	12/19/2024	Morgan, Aubriana	01-4710		31.09
3000262549	12/19/2024	P G & E	01-5511		371.91
3000262550	12/19/2024	Yip, Andrea N	01-4310		33.58
3000263034	12/23/2024	REVOLVING CASH FUND	01-5207	175.00	
			01-5881	45.00	
			01-5886	2.00	
			01-5950	164.11	
			13-4396	73.35	
			13-4710	753.48	1,212.94
3000263418	12/30/2024	O'Brien, Travis R	01-5884		158.06
3000263419	12/30/2024	Robbins, Anne M	01-4391		20.45
3000263420	12/30/2024	Seeger, Justin D	01-4374		432.92
3000263421	12/30/2024	Shoghi, Jesse P	01-5201		85.43
3000263422	12/30/2024	Vodden, Jared D	01-4710		97.74
Total Number of Checks			56		105,665.64

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	49	74,908.10
13	CAFETERIA FUND	9	30,612.08
21	BUILDING FUND	1	145.46
Total Number of Checks		56	105,665.64
Less Unpaid Tax Liability			.00
Net (Check Amount)			105,665.64

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.

2024 Williams 4th Quarter Report from 10/01/24 to 12/31/24. Report Due by 1/31/25

1 message

Google Forms <forms-receipts-noreply@google.com>
To: bmacquarrie@cuttensd.org

Thu, Jan 2, 2025 at 12:59 PM

Thanks for filling out 2024 Williams 4th Quarter Report from
10/01/24 to 12/31/24. Report Due by 1/31/25

Here's what was received.

2024 Williams 4th Quarter Report from
10/01/24 to 12/31/24. Report Due by
1/31/25

Email *

bmacquarrie@cuttensd.org

District Superintendent's Name: *

Becky MacQuarrie

School District *

Cutten SD



Please Check the Box that Applies to Your School's Status during the Reporting Period: *

- 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.

Confirmation: (No Williams Complaints in Any Category during the Quarter)

Do you confirm that there were no Williams Complaints in any category during this Quarter to the best of your knowledge? *

- Yes
- No

[Create your own Google Form](#)

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This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this email. Please notify the sender immediately by email if you have received this email by mistake and delete this email from your system.

MOU

Date: November 12, 2024

To: Cutten Elementary School District

RE: Driver Training Contracted Services

Cutten Elementary School District has contracted my services as a California State Certified Instructor and a Federally Certified Instructor for Entry Level Driver Training (ELDT) to train potential school bus drivers.


Required Classroom Instruction fee is \$3,500. and will be billed at the completion of class and payable upon receipt. (SA Initials)

Required Behind the Wheel Instruction fee is \$6,500. per trainee and will be billed at the completion of required hours for each trainee and payable upon receipt. (___ Initials)

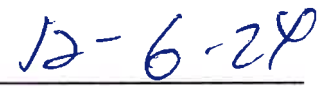
The above fees include accompanying each trainee to California Highway Patrol for scheduled Behind the Wheel testing, required documentation of training (T-01) and all Federal Requirements pertaining to the ELDT Training Program.

There is a 1% fee for payments not received within 30 days of billing.

This MOU is good for 90 days



Authorized Agent/Title:



Date:

Please initial services you would like scheduled.

Consulting & Training Services
Commercial Passenger Transportation
Sarah Goodwin
License #4310 CDE
(707) 496-3892
rocky_goodwin47@yahoo.com

MEMORANDUM OF UNDERSTANDING

Between the [SCHOOL DISTRICT] And AUTISM,

ADVOCACY, AND INTERVENTION, LLC

This Memorandum of Understanding (MOU) is made and entered into on this [DAY, MONTH YEAR], by and between the [SCHOOL DISTRICT] and AUTISM, ADVOCACY, AND INTERVENTION, LLC ("AAI").

District and AAI agree as follows:

1. Purpose: The purpose of this MOU is to establish working guidelines for inclusion of AAI provided behavioral aides on the District's campus during the school day.
2. Term: The term of this MOU shall be from the date of execution through the end of the [SCHOOL YEAR] school year, unless terminated earlier pursuant to Section 12 of this MOU.
3. Responsibilities of the District: The District will permit an AAI-provided behavioral aide to accompany a student on the campus of [SCHOOL].
 - a. The Office of Education will permit an AAI-provided behavioral aide to accompany a student on the campus of the school at a schedule agreed upon between AAI and the student's IEP team, given AAI has resources to fulfill the schedule (i.e., staff).
 - b. The Office of Education will permit the student's Board Certified Behavior Analyst (BCBA) and/or Assistant Program Supervisor to provide the required 20% of supervision of direct service hours, as required by the governing Board (BACB). Supervision may be conducted via telehealth, in which case Wi-Fi is required.
 - c. The school staff will participate in a team meeting prior to the behavior technician's start date, and if not able to accommodate, as soon as possible after the behavior technician's start date, to collaborate in planning strategies and tools that the behavior technician will implement and to discuss and agree upon any unquities of the behavior technician's roles and responsibilities in respect to the individual student.
 - d. The school staff will communicate directly with the student's BCBA in the event that feedback should be discussed in regard to the behavior aid's performance. The school staff will join a team meeting in an attempt to resolve any conflict that arises in regard to the behavior aid's performance.
 - e. The school staff will perform any necessary toileting responsibilities for the student if applicable.
4. Responsibilities of AAI:
 - a. AAI shall provide a trained behavioral aide to accompany and support a student that AAI normally serves outside of the student's educational program provided by the District. The behavior aide services that AAI will be providing are not services required by the student's Individualized Education Program ("IEP").

- b. AAI is solely responsible for providing its employees with information about District policies and practices, and for providing any appropriate vocational training. The District has the right to question the qualifications of any AAI-provided behavioral aide placed on its campus. The District will raise such concern in writing to the AAI Director, and, if not resolved, the District will prohibit the unqualified AAI staff from being on its campus.
- c. Prior to sending an AAI-provided behavioral aide onto a school campus, AAI should request permission to do so and should confirm that the District can accommodate this request. The District has the right to decline attendance of a behavioral aide on its campus, and has the right to impose restrictions to the behavioral aide's access to its campus.
- d. AAI staff are permitted on campus at the discretion of the District, and should abide by all federal and state laws and regulations, as well as any District and/or school site policies. AAI staff are expected to take direction from any certificated teacher, staff member, and/or administration of the District. In the event that an AAI staff member does not comply with a directive from a certificated staff member, that AAI staff member will be asked to leave the campus and may be asked to not return. District staff directives with regard to students must be followed by AAI staff members, including directives with regard to the AAI staff member's assigned student. In no circumstances should an AAI staff member's judgment supersede the judgment of a District certificated teacher, staff member, and/or administrator.
- e. AAI staff shall not take any action to jeopardize the safety and security of any student and/or staff member. In the event that an AAI staff member does so, the District will hold AAI fully responsible for the repercussions of its staff's actions, and will seek all remedies available under the law.
- f. AAI staff working on the school site must, when requested by the District, submit or have submitted fingerprints in a manner authorized by the Department of Justice, together with the requisite fee as set forth in Education Code section 45125.1. AAI shall not permit any employee to come in contact with students until the Department of Justice has ascertained that the employee has not been convicted of a serious or violent felony. AAI shall certify in writing to the Governing Board of the District that none of its employees who may come in contact with students have been convicted of a serious or violent felony. AAI shall provide to the Governing Board of the District a list of names of its employees who may come in contact with students. AAI is required to fulfill these requirements at its own expense.
- g. As required by Education Code section 49406, when requested by the District, AAI staff and/or volunteers working on the school site and who will have frequent or prolonged contact with pupils are required to have on file with the school a certificate showing that the person submitted to a tuberculosis risk assessment and, if tuberculosis risk factors were identified, was examined and found to be free of infectious tuberculosis. If no risk factors are identified, an examination is not required.
- f. AAI will participate in a team meeting prior to the behavior technician's start date, and if not able to accommodate, as soon as possible after the behavior technician's start date, to collaborate in planning strategies and tools that the behavior technician will implement and to discuss and agree upon any uniquities of the behavior technician's roles and

responsibilities in respect to the individual student.

- g. AAI will provide quality training within the classroom in support of the school staff learning to effectively implement strategies that lead to skill acquisition and problem behavior reduction for the student.
- h. AAI will communicate directly with the school staff in the event that feedback should be discussed in regard to the behavior aid's performance. AAI will join a team meeting in an attempt to resolve any conflict that arises in regard to the behavior aid's performance.
- i. AAI's scheduling department will notify the classroom staff in the event that a behavior aid has called out of work or has requested time off for future dates. AAI's scheduling department will notify the classroom staff if a replacement behavior aid is available to provide coverage for the student. The student's parent will notify AAI's scheduling department if the student will be missing school.

5. Relationship of the Parties:

a. This is an agreement by and between two independent contracting parties. This MOU is not intended to and shall not be construed to create the relationship of agent, servant, employer, partnership or association between the parties. Under no circumstances will AAI staff be considered employees of the District.

6. Compensation:

- a. Services provided by AAI as described in this agreement shall be at no cost to the District.
- b. In the event that a student's Medi-Cal coverage, the funding source of AAI's services, in any way lapses, a team meeting will convene.

7. Indemnification: AAI shall indemnify, defend with counsel acceptable to District, and hold harmless to the full extent permitted by law, District and its Board of Trustees, officers, agents, employees and volunteers from and against any and all liability, loss, damage, claims, expenses and costs (including, without limitation, attorney fees and costs and fees of litigation) (collectively, "Liability") of every nature arising out of or in connection with AAI's performance of the services in this MOU or its failure to comply with any of its obligations contained in this MOU, except such Liability cause by the active negligence, sole negligence or willful misconduct of the District. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for AAI or its agents under workers' compensation acts, disability benefit acts, or other employee benefit acts. AAI shall be liable to District for any loss or damage to District property arising from or in connection with AAI's performance hereunder.

8. Severability: If any provision or any part of this Agreement is for any reason held to be invalid and or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of the agreement shall not be affected thereby and shall remain valid and fully enforceable.

9. Insurance:

- a. Worker's compensation insurance with statutory limits as required by the Labor Code or the State of California. The policy shall be endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving

thirty (30) days prior written notice to the District."

- b. Commercial or Comprehensive General Liability insurance covering bodily injury and property damage using an occurrence policy form, in an amount no less than \$1,000,000 per occurrence, \$2,000,000 aggregate. Such insurance shall include, but not be limited to: premises and operations liability, independent consultant's liability, and personal injury liability.
- c. Automobile liability insurance covering bodily injury and property damage in an amount no less than \$1,000,000 combined single limit for each occurrence. Such insurance shall include coverage for owned, hired, and non-owned vehicles.
- d. Each such comprehensive or commercial general liability and automobile liability insurance policy shall be endorsed with the following specific language:
 - i. District, its officers and employees, is named as additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this MOU.
 - ii. The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverage afforded shall apply as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.
 - iii. The insurance provided herein is primary coverage to District with respect to any insurance or self-insurance programs maintained by District and no insurance held or owned by District shall be called upon to contribute to a loss.
 - iv. This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to District.
- e. Policy Obligations: AAI's indemnity and other obligations shall not be limited by the foregoing insurance requirements.
- f. Material Breach: If AAI, for any reason, fails to maintain insurance coverage which is required pursuant to this MOU, the same shall be deemed a material breach of contract. District, at its sole option, may terminate this MOU and obtain damages from AAI resulting from the breach. Alternatively, District may purchase such required insurance coverage, and without further notice to NPA, District may invoice AAI any premium costs advanced by District for such insurance. These remedies shall be in addition to any other remedies available to District.

10. Compliance with Laws: Each party agrees to comply with all applicable local, state and federal laws and regulations, including but not limited to the Americans with Disabilities Act, HIPPA, FERPA and District policy and regulations.

11. Venue: This MOU shall be governed by and construed in accordance with laws of the State of California and venue shall be in the Superior Court of the County of Humboldt, California, and no other place.

12. Amendments/Notices: Amendments to this MOU shall be in writing and signed by an authorized representative of each party. Any notice, demand, request, consent, approval or communication that

either party desires or is required to give to the other party shall be in writing and either served personally or by prepaid, first-class mail as follow, or at such other address as the intended recipient may theretofore have specified by written notice to the sender in accordance with the requirements of this Section:

If to AAI: AUTISM, ADVOCACY, AND INTERVENTION

Attn: Director, AUTISM,ADVOCACY AND

INTERVENTION

4456 Manzanita Avenue, Suite 2

Clearlake, California 95422

If to District: [DISTRICT/SCHOOL ADDRESS]

13. Termination: The District may terminate this MOU by giving oral or written notice to AAI, either with or without cause. Termination will be effective immediately unless otherwise arranged in writing by the parties. In the event oral notice is given, the District also will provide AAI with written notice within five (5) business days.

Exit: In the event that the client has reached age appropriate milestones and behaviors of social significance, AAI will initiate the discussion with all invested team members including the funding source (e.g., Medi-Cal), and/or local Regional Center. Once the funding source (e.g., Medi-Cal), and/or local Regional Center is made aware of AAI's position, AAI will schedule a meeting with the family to discuss our position. Additionally, in the event that a client's family displays a lack of consistency, commitment, and follow-through (as defined by AAI policy) to AAI's service design, AAI will notify the funding source (e.g., Medi-Cal), and/or local Regional Center. Once the funding source (e.g., Medi-Cal), and/or local Regional Center is made aware of AAI's position, AAI will schedule a meeting with the family to discuss our position. And finally, in the event that either a client's medical conditions or ABA technologies are not deemed effective, AAI will notify the funding source, PHC and/or RC. Once the funding source (e.g., Medi-Cal), and/or local Regional Center is made aware of AAI's position, AAI will schedule a meeting with the family to discuss our position. After the exit process is initiated, AAI follows these procedures:

- With the written approval from the parents in the form of a Release of Information (ROI), AAI will supply any new school or service documentation of the client's baselines, objectives, and successes.
- With the written approval from the parents in the form of an ROI, AAI will be available to conference with the new school or service.

Transition Plan: In the event that the client leaves our services for any reason (e.g. client turns 21, family moves out of the area, parent transfers client to a new service provider), AAI follows these procedures:

- With the written approval from the parents in the form of an ROI, AAI will supply any new school or service documentation of the client's baselines, objectives, and successes.
- With the written approval from the parents in the form of an ROI, AAI will be available to conference with the new school or service.

SCHOOL PERSONNEL SIGNATURES

Signature: _____

By (Printed Name): _____

Title: _____

Date: _____

AAI DIRECTOR SIGNATURES

Signature: _____

By (Printed Name): _____

Title: _____

Date: _____

AUTISM, ADVOCACY AND INTERVENTION, LLC



Home / Finance & Grants / Accounting / Correspondence

**California Department of Education
Official Letter**

December 6, 2024

Dear County and District Superintendents, County and District Chief Business Officials, and Charter School Administrators:

**Annual Adjustment to Bid Threshold for Contracts
Awarded by School Districts**

Public Contract Code (PCC) Section 20111(a) requires school district governing boards to competitively bid and award any contracts involving an expenditure of more than \$50,000, adjusted for inflation, to the lowest responsible bidder. Contracts subject to competitive bidding include:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
2. Services that are not construction services.
3. Repairs, including maintenance as defined in *PCC* Section 20115, that are not public projects as defined in *PCC* Section 22002(c).

The State Superintendent of Public Instruction (State Superintendent) is required to annually adjust the \$50,000 amount specified in *PCC* Section 20111(a) to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, Bureau of Economic Analyst (BEA) for the 12-month period ending in the prior fiscal year. The inflation adjustment is rounded to the nearest one hundred dollars (\$100).

Pursuant to the above calculation, and effective January 1, 2025, the State Superintendent has determined that the inflation adjusted bid threshold will increase from \$114,500 to \$114,800. Shown below are the inflation adjusted bid thresholds for the current and two prior years.

Calendar Year	Bid Threshold	Percentage Change in Implicit Price Deflator
2023	\$109,300	10.32%
2024	\$114,500	4.79%
2025	\$114,800	0.259%

Also note that public projects as defined in *PCC* Section 22002(c), such as construction or reconstruction of publicly owned facilities, have a lower bid threshold of \$15,000 that is not adjusted for inflation. For more information on bidding requirements for all projects, refer to *PCC* sections 20110 to 20118.4.

This letter is posted on the Office of Financial Accountability and Information Services Correspondence web page at <https://www.cde.ca.gov/fg/ac/co/>.

If you have questions regarding this matter, please contact the Office of Financial Accountability and Information Services by email at sacsinfo@cde.ca.gov.

Sincerely,

Masha Lutsuk, Administrator
Financial Accountability and Information Services
School Fiscal Services Division
ML:ml

Last Reviewed: Friday, December 06, 2024

January 2, 2025

MEMORANDUM

TO: District Superintendents, Charter School Directors and School CBOs
FROM: Corey Weber, Assistant Superintendent of Business Services
SUBJECT: **NEW IRS MILEAGE REIMBURSEMENT RATES AND BID THRESHOLD FOR 2025**

This memorandum is to inform all Humboldt County School Districts and Charter Schools of the updated Internal Revenue Service (IRS) mileage reimbursement rate and the Annual Adjustment to Bid Threshold for Contracts Awarded by School Districts. Both became effective on January 1, 2025.

On December 19, 2024, the IRS issued the standard mileage reimbursement rates for 2025. The updated rate for business miles driven in a personal car will increase to 70¢ per mile beginning January 1, 2025. HCOE will be adopting this rate to conform to the Internal Revenue Service allowable rate. Each District and Charter School should follow its own processes and procedures in regards to adopting the new rate.

On December 6, 2024, the California Department of Education (CDE) released a letter regarding the adjustment of the bid threshold for contracts raising the threshold to \$114,800 starting January 1, 2025. School Districts are required to use this bid threshold for contracts subject to competitive bidding, which include:

- Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
- Services that are not construction services.
- Repairs, including maintenance as defined in *PCC* Section 20115, are not public projects as defined in *PCC* Section 22002(c) (which have a lower bid threshold of \$15,000).

For more information we are attaching both the IRS notice and CDE's letter referenced above.

If you have any questions, please feel free to contact me.

Sincerely,



CW:ts

Attachments: December 6, 2024, CDE Letter
December 19, 2024, IRS Notice

CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2024-2025
January 2025

Grade Level	Classroom Teacher	Classroom Aide	1st Day Class Size	Class Size	Grade	Grade Totals	School Totals
SDC	Veeh, Tom	Hartridge, Macias	9	10	SDC	10	
TK	Chastain, Amy	O'Kane, Tarryn	17	18	TK	43	
TK	Seghetti, Nadine	Copeland, Linda	15	18			
TK	Seymour, Melissa	Morris, Melissa	7	7			
K	Gabbert, Stacey	Emerson, Lilly	21	20	Kindergarten	68	
K	Lemmon, Katrin	Thayer, Tracy	19	18			
K	Seymour, Melissa	Morris, Melissa	9	11			
K	Escutia, Liz	Moser, Shara	19	19			
1	Felmelee, Jamie	Blacketer, Kacie	18	19	First	74	Ridgewood Total
1	Troyer, Chara	Morgan, Aubrie	18	18			270
1	Kencke, Joe	Urban, Michelle	19	18			
1	Hinrichs, Dani	Wagner, Ella	19	19			
2	Ibbitson, Bethany	Houseworth, Step	18	19	Second	75	
2	Rice, Suzanne	Blaisdell, Lena	19	19			
2	Bon, Mindi	Holgerson, Ashlei	18	18			
2	Richards, Mike	Kidd, Lorna	18	19			
SDC	Jones, Taylor	Burton, Megan &	11	11		11	
3	Standish Tina	Hulstrom, Gidget	21	22	Third	67	
3	Watkins, Lindsay	Pino, Karen	23	23			
3	Watson, Harriet	Hulstrom, Mike	21	22			
4	Benbow, Tracy	Wheeler, Sharon	20	20	Fourth	64	Cutten Total
4	Hague, Jaime	Lawson, Brandi	22	23			288
4	Cudahy, Emily	Hubbard, Kara	21	21	Fifth	86	
5	Code, Jen	Bell, Marissa	25	25			
5	Stokes, MaryBeth	North, Emma	25	24			
5	Ashmore, Shandi	Martin, Emily	25	24			
5	Cook, Kaycee	McCarty, Sydney	13	13			
6	Yip, Andrea	Smith, Jessica	27	25	Sixth	60	
6	Cook, Kaycee	McCarty, Sydney	8	8			
6	Mitchell, Brandee	Creason, Valerie	27	27			
		Totals	552	553		553	553

Humboldt County

November 5, 2024 General Election

11/5/2024

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Measure K Cutten School District Improvement Measure

Precinct	Bonds-Yes	Bonds-No	Cast Votes	Undervotes	Overvotes	Unqualified write-ins	Vote Center Ballots Cast	Vote by Mail Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
1CS-1	1,548	1,181	2,729	151	1	0	356	2,525	2,881	3,681	78.27%
Totals	1,548	1,181	2,729	151	1	0	356	2,525	2,881	3,681	78.27%

Cutten Elementary School

2023-2024 School Accountability Report Card (Published During the 2024-2025 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

2024-25 School Contact Information

School Name	Cutten Elementary School
Street	4182 Walnut Dr.
City, State, Zip	Eureka, CA 95503
Phone Number	(707) 441-3900
Principal	Darcie Rutter
Email Address	drutter@cuttensd.org
School Website	www.cuttensd.org
Grade Span	3-6
County-District-School (CDS) Code	12-62745-6007736

2024-25 District Contact Information

District Name	Cutten School District
Phone Number	(707) 441-3900
Superintendent	Becky MacQuarrie
Email Address	bmacquarrie@cuttensd.org
District Website	www.cuttensd.org

2024-25 School Description and Mission Statement

Cutten is a single-attendance elementary school district with students at two sites. Ridgewood School provides instruction for students in transitional kindergarten through second grades, and Cutten School serves students in third through sixth grades. We currently have a population of approximately 600 students. Both sites have a full-time Principal, and the district has a full-time Superintendent. The staff totals about 90 people. The Comprehensive School Safety Plan describes programs in place at our schools as well as strategies for continued improvement in providing a safe and orderly school environment conducive to learning.

2024-25 School Description and Mission Statement

The Cutten School District, 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".

About this School

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 3	62
Grade 4	93
Grade 5	64
Grade 6	83
Total Enrollment	302

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	48.3
Male	51.7
American Indian or Alaska Native	3
Asian	3.3
Black or African American	0.3
Hispanic or Latino	14.6
Two or More Races	16.2
White	62.6
English Learners	2.3
Foster Youth	0.3
Homeless	4
Socioeconomically Disadvantaged	44
Students with Disabilities	18.5

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.10	98.77	31.10	97.80	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown/Incomplete/NA	0.20	1.23	0.70	2.20	18854.30	6.86
Total Teaching Positions	16.30	100.00	31.80	100.00	274759.10	100.00

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.10	100.00	31.30	97.39	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.50	1.55	11953.10	4.28
Unknown/Incomplete/NA	0.00	0.00	0.30	1.02	15831.90	5.67
Total Teaching Positions	16.10	100.00	32.20	100.00	279044.80	100.00

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	15.60	100.00	28.10	96.57	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	0.90	3.39	14303.80	5.15
Total Teaching Positions	15.60	100.00	29.10	100.00	277698	100

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	0.00	0.00	0
Misassignments	0.00	0.00	0
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	0.00	0.00	0

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
Total Out-of-Field Teachers	0.00	0.00	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

September 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	National Geographic Reach for Reading, 2017	Yes	0.0%
Mathematics	McGraw Hill My Math (3-5), 2014 McGraw Hill California Math (6), 2014	Yes	0.0%
Science	FOSS, 2021	Yes	0.0%
History-Social Science	Teachers' Curriculum Institute, 2024	Yes	0.0%
Foreign Language	N/A		0.0%
Health	SPARK PE, 2018		0.0%
Visual and Performing Arts	N/A		0.0%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0.0%

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

Cutten School provides a safe, clean, tobacco-free educational environment for students. One maintenance employee and two custodians ensure the good condition and cleanliness of our buildings, restrooms, and grounds. All classrooms and support services rooms are equipped with a telephone, an intercom system, and access to the Internet. A security system is present to protect every room.

Visitors are welcomed at Cutten School and sign in at the school office. Due to the close-knit nature of our school, unfamiliar visitors on campus are very rare and are immediately greeted by school personnel.

Cutten Elementary School was built in 1951. The school has fourteen regular classrooms, a library, a multipurpose room, and facilities for student support resources, music, social services/counseling, speech and our after-school program. Facilities also include two baseball fields, a multi-dimensional playground structure, three wall ball courts, and a large athletic field. A new playground structure was installed in the summer of 2020.

Year and month of the most recent FIT report

September, 2024

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Cutten's buildings all need a new coat of paint.

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	45	51	45	51	46	47
Mathematics (grades 3-8 and 11)	43	50	43	50	34	35

2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	308	300	97.40	2.60	50.67
Female	148	141	95.27	4.73	56.74
Male	160	159	99.38	0.62	45.28
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	47	46	97.87	2.13	34.78
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	54	51	94.44	5.56	56.86
White	188	184	97.87	2.13	54.35
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	15	13	86.67	13.33	38.46
Military	0	0	0	0	0
Socioeconomically Disadvantaged	132	128	96.97	3.03	46.88
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	57	56	98.25	1.75	33.93

2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	308	299	97.08	2.92	49.50
Female	148	140	94.59	5.41	45.00
Male	160	159	99.38	0.62	53.46
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	47	45	95.74	4.26	37.78
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	54	51	94.44	5.56	50.98
White	188	184	97.87	2.13	53.80
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	15	13	86.67	13.33	38.46
Military	0	0	0	0	0
Socioeconomically Disadvantaged	132	127	96.21	3.79	43.31
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	57	56	98.25	1.75	35.71

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3--Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	47.56	51.56	47.56	51.56	30.29	30.73

2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	67	64	95.52	4.48	51.56
Female	30	27	90.00	10.00	62.96
Male	37	37	100.00	0.00	43.24
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	11	10	90.91	9.09	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	13	12	92.31	7.69	33.33
White	39	38	97.44	2.56	68.42
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	29	27	93.10	6.90	51.85
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2024-25 Opportunities for Parental Involvement

If you would like to become involved in PTA, or be a classroom volunteer, we welcome you! Parent participation in all aspects of the school program is a strength of our district. In addition, leadership opportunities for parents are available through our School Site Council, our award-winning Parent Teachers Association, and the District Advisory Council. We are also always open to parent and community comments and suggestions. Please feel free to contact Darcie Rutter, Principal, at (707) 441-3900 for more information.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	311	308	54	17.5
Female	149	147	26	17.7
Male	162	161	28	17.4
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	48	47	13	27.7
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	54	53	9	17.0
White	190	189	30	15.9
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	17	17	6	35.3
Socioeconomically Disadvantaged	146	143	35	24.5
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	64	63	13	20.6

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
1.83	0.6	2.57	1.23	1.03	2.07	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	2.57	0.00
Female	0.00	0.00
Male	4.94	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	4.17	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	1.85	0.00
White	1.58	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	5.88	0.00
Socioeconomically Disadvantaged	4.11	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	6.25	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 School Safety Plan

The Comprehensive School Safety Plan was adopted by the Board of Trustees, February 12, 2024. Key elements of the plan, including monthly fire drills, earthquake evacuation procedures, and lockdown policies are reviewed by staff and School Site Council in October each year, and are in effect throughout the year. The Cutten School Student Council provides input.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
3	14	3	2	
4	17	2	3	
5	24	1	3	1
6	17	1	3	
Other	160			2

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
3	22		4	
4	22		3	
5	21	1	3	
6	22	1	3	
Other	160			2

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
3	21	1	2	
4	23	1	3	
5	21	1	2	
6	27		3	
Other	116			3

2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.5
Social Worker	1
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,862	\$1,833	\$8,029	\$72,122
District	N/A	N/A	\$7,922	\$75,203
Percent Difference - School Site and District	N/A	N/A	1.3	-4.2
State	N/A	N/A	\$10,771	\$79,413
Percent Difference - School Site and State	N/A	N/A	-29.2	-9.6

Fiscal Year 2023-24 Types of Services Funded

In the Cutten Elementary School District, in addition to regular classroom instruction, we fund the following programs and services for students:

- ** 0.20 FTE Gifted and Talented Education Teacher
- ** 1.0 FTE Music Teacher

Fiscal Year 2023-24 Types of Services Funded

- ** 1.5 FTE Library Technician
- ** 1.0 FTE Technology Coordinator
- ** 2.0 FTE School Social Worker
- ** 2.0 FTE Speech and Language Pathologist
- ** 4.0 FTE Specialized Academic Instructor
- ** 1.0 FTE School Psychologist
- ** 1.0 FTE Expanded Learning Community Coordinator
- ** Bus transportation provided by 2 bus drivers
- ** 2 Reading Intervention Coordinators
- ** Three hour assistant in every classroom, daily, plus 30 minutes for targeted intervention

** Services provided to both Ridgewood (grades TK – 2) and Cutten School (grades 3 – 6)

Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$48,633	\$51,352
Mid-Range Teacher Salary	\$67,550	\$80,424
Highest Teacher Salary	\$87,860	\$103,442
Average Principal Salary (Elementary)	\$98,100	\$124,852
Average Principal Salary (Middle)	\$0	\$135,030
Average Principal Salary (High)	\$0	
Superintendent Salary	\$112,200	\$145,237
Percent of Budget for Teacher Salaries	32%	26%
Percent of Budget for Administrative Salaries	5%	6%

Professional Development

The Cutten District implemented the Leadership Team in 2014. Teachers apply to be on the team and receive an annual stipend of \$2,000. This Team, that includes all administrators, meets weekly to plan professional development opportunities for teachers and evaluate the effectiveness of professional development opportunities offered. This year the team is focusing on the Science of Reading, Math Identity and Instruction Strategies, and Universal Design for Learning. Input is regularly sought from certificated staff to identify areas of focus for professional development. Professional development is offered during our preservice days at the beginning of each school year, an inservice day mid-year, and during our early release collaborative Wednesdays.

The District reimburses teachers for registration to selected professional development opportunities offered through the County Office of Education, and other professional resources.

To evaluate our system for professional growth and improvement for teachers, we survey certificated staff, teachers meet in grade level teams to assess needs, and we meet as a district several times a year to examine student achievement data to help assess need for professional development. New teachers participate in the Teacher Induction Program, formerly known as BTSA, and are mentored by veteran teachers. The North Coast School of Education's (NCSOE) North Coast Teacher Induction Program (NCTIP) is a two-year program that provides a link between the skills acquired in the Preliminary Credential Program to the experiences in the classroom. Candidates work with a Mentor Teacher to further develop the knowledge and skills

Professional Development

needed to achieve competency in the California Standards. Mentors provide support, experiences, and professional development to help candidates meet the CCTC requirements for a Clear Credential. When a new teacher is hired, experienced teachers provide continual support in all aspects of the profession. Grade level teams meet regularly to provide assistance and support to our newest teachers.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	5	5	

Ridgewood Elementary School

2023-2024 School Accountability Report Card

(Published During the 2024-2025 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

2024-25 School Contact Information

School Name	Ridgewood Elementary School
Street	2060 Ridgewood Dr.
City, State, Zip	Eureka, Ca, 95503
Phone Number	707-441-3930
Principal	Annette Sligh
Email Address	asligh@cuttensd.org
School Website	www.cuttensd.org
Grade Span	TK-2
County-District-School (CDS) Code	12-62745-6007744

2024-25 District Contact Information

District Name	Cutten Elementary School District
Phone Number	(707) 441-3900
Superintendent	Becky MacQuarrie
Email Address	bmacquarrie@cuttensd.org
District Website	www.cuttensd.org

2024-25 School Description and Mission Statement

Cutten is a single-attendance elementary school district with students at two sites. Ridgewood School provides instruction for students in transitional kindergarten through second grades, and Cutten School serves students in third through sixth grades. We currently have a population of approximately 600 students. Both sites have a full-time Principal and the district has a full-time Superintendent. The staff totals about 90 people. The Comprehensive School Safety Plan describes programs in place at our schools as well as strategies for continued improvement in providing a safe and orderly school environment conducive to learning.

2024-25 School Description and Mission Statement

The Cutten School District, 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".

About this School

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	115
Grade 1	77
Grade 2	67
Total Enrollment	259

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	52.1
Male	47.9
American Indian or Alaska Native	3.1
Asian	4.2
Hispanic or Latino	18.1
Native Hawaiian or Pacific Islander	0.4
Two or More Races	13.5
White	60.2
English Learners	5
Foster Youth	0.8
Homeless	3.9
Socioeconomically Disadvantaged	51.4
Students with Disabilities	10

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	15.00	96.77	31.10	97.80	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown/Incomplete/NA	0.50	3.23	0.70	2.20	18854.30	6.86
Total Teaching Positions	15.50	100.00	31.80	100.00	274759.10	100.00

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	15.10	94.75	31.30	97.39	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	0.00	0.00	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.50	3.13	0.50	1.55	11953.10	4.28
Unknown/Incomplete/NA	0.30	2.06	0.30	1.02	15831.90	5.67
Total Teaching Positions	16.00	100.00	32.20	100.00	279044.80	100.00

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	12.50	92.66	28.10	96.57	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	5566.40	2.00
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	0.00	0.00	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.90	7.34	0.90	3.39	14303.80	5.15
Total Teaching Positions	13.40	100.00	29.10	100.00	277698	100

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22	2022-23
Permits and Waivers	0.00	0.00	0
Misassignments	0.00	0.00	0
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	0.00	0.00	0

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.50	0
Total Out-of-Field Teachers	0.00	0.50	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	0	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

September 2024

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	National Geographic Reach for Reading, 2017	Yes	0.0%
Mathematics	McGraw Hill My Math, 2014	Yes	0.0%
Science	Foss, 2021	Yes	0.0%
History-Social Science	McGraw Hill, 2024	Yes	0.0%
Foreign Language	N/A		0.0%
Health	SPARK PE, 2018		0.0%
Visual and Performing Arts	N/A		0.0%
Science Laboratory Equipment (grades 9-12)	N/A	N/A	0.0%

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

Ridgewood Elementary School provides a safe, clean, tobacco-free educational environment for students. One maintenance employee and two custodians ensure the good condition and cleanliness of our buildings, restrooms, and grounds. All classrooms and support services rooms are equipped with a telephone, an intercom system, and access to the Internet. A security system is present to protect every room.

Visitors are welcomed at Ridgewood School and sign in at the school office. Due to the close-knit nature of our school, unfamiliar visitors on campus are very rare and are immediately greeted by school personnel.

Ridgewood Elementary School was built in 1957. The school has 14 regular classrooms, a library, a multipurpose room (the commons, where assemblies take place one morning each week), a student support resource room (the Learning Lane), and a breakfast room, which is also available for small group instruction and to provide quality after-school care.

The playground has enjoyed recent equipment upgrades with the addition of a transitional kindergarten playground, and borders two baseball fields, a playing field, a wall ball court, and our own redwood forest. All facilities and equipment are designed for primary students.

Year and month of the most recent FIT report

August 2024

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)					46	
Mathematics (grades 3-8 and 11)					34	

2023-24 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2023-24 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)			47.56	51.56	30.29	30.73

2023-24 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2023-24 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2024-25 Opportunities for Parental Involvement

If you would like to become involved as a school volunteer, our doors are wide open! Parent assistance is an important part of our school day, especially during language arts instruction and any other small group instruction. Parents sing along at assemblies and are very active in our award-winning Parent Teacher Association, District Advisory Council, and the School Site Council. Please feel free to contact Annette Sligh, Principal, at (707) 441-3930 for more information.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	268	268	53	19.8
Female	142	142	30	21.1
Male	126	126	23	18.3
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	11	11	3	27.3
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	48	48	14	29.2
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	37	37	9	24.3
White	161	161	24	14.9
English Learners	13	13	5	38.5
Foster Youth	--	--	--	--
Homeless	20	20	8	40.0
Socioeconomically Disadvantaged	153	153	42	27.5
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	36	36	7	19.4

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0.41	1.61	1.49	1.23	1.03	2.07	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	1.49	0.00
Female	0.00	0.00
Male	3.17	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	2.08	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	2.70	0.00
White	1.24	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	1.96	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 School Safety Plan

The Comprehensive School Safety Plan was adopted by the Board of Trustees February 12, 2024. Key elements of the plan, including monthly fire drills, earthquake evacuation procedures, and lockdown policies are reviewed by staff and School Site Council in early October each year, and are in effect throughout the year.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	12	7		
1	11	6		
2	13	5	2	
Other	237			1

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	15	6	1	
1	14	5		
2	16	2	2	
Other	231			1

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	14	5	1	
1	15	5		
2	17	1	3	
Other	227			1

2023-24 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2023-24 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.5
Social Worker	1
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,883	\$2,085	\$7,798	\$68,719
District	N/A	N/A	\$7,922	\$75,203
Percent Difference - School Site and District	N/A	N/A	-1.6	-9.0
State	N/A	N/A	\$10,771	\$79,413
Percent Difference - School Site and State	N/A	N/A	-32.0	-14.4

Fiscal Year 2023-24 Types of Services Funded

In the Cutten Elementary School District, in addition to regular classroom instruction, we fund the following programs and services for students:

- ** .20 FTE Gifted and Talented Education Teacher
- ** 1.0 FTE Music Teacher
- ** 1.5 FTE Library Technician
- ** 0.90 FTE Technology Coordinator
- ** 2.0 FTE School Social Worker
- ** 2.0 FTE Speech & Language Pathologist
- ** 4.0 FTE Specialized Academic Instruction Teachers
- ** 1.0 FTE School Psychologist
- ** 1.0 FTE Expanded Learning Community Coordinator
- ** Bus transportation provided by 2 bus drivers
- ** 2 Reading Intervention Coordinators
- ** Three hour assistant in every classroom, daily, plus 30 minutes for targeted intervention

Fiscal Year 2023-24 Types of Services Funded

** Services provided to both Ridgewood (grades TK – 2) and Cutten School (grades 3 – 6)

Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$48,633	\$51,352
Mid-Range Teacher Salary	\$67,550	\$80,424
Highest Teacher Salary	\$87,860	\$103,442
Average Principal Salary (Elementary)	\$98,100	\$124,852
Average Principal Salary (Middle)	\$0	\$135,030
Average Principal Salary (High)	\$0	
Superintendent Salary	\$112,200	\$145,237
Percent of Budget for Teacher Salaries	32%	26%
Percent of Budget for Administrative Salaries	5%	6%

Professional Development

The Cutten District implemented the Leadership Team in 2014. Teachers apply to be on the team and receive an annual stipend of \$2,000. This Team, that includes all administrators, meets weekly to plan professional development opportunities for teachers and evaluate the effectiveness of professional development opportunities offered. This year the team is focusing on the Science of Reading, Math Identity and Instruction Strategies, and Universal Design for Learning. Input is regularly sought from certificated staff to identify areas of focus for professional development. Professional development is offered during our preservice days at the beginning of each school year, and in service day mid year and during our early release collaborative Wednesdays.

The District reimburses teachers for registration to selected professional development opportunities offered through the County Office of Education, and other professional resources.

To evaluate our system for professional growth and improvement for teachers, we survey certificated staff, teachers meet in grade level teams to assess needs, and we meet as a district several times a year to examine student achievement data to help assess need for professional development. New teachers participate in the Teacher Induction Program, formerly known as BTSA and are mentored by veteran teachers. The North Coast School of Education's (NCSOE) North Coast Teacher Induction Program (NCTIP) is a two-year program that provides a link between the skills acquired in the Preliminary Credential Program to the experiences in the classroom. Candidates work with a Mentor Teacher to further develop the knowledge and skills needed to achieve competency in the California Standards. Mentors provide support, experiences, and professional development to help candidates meet the CCTC requirements for a Clear Credential. When a new teacher is hired, experienced teachers provide continual support in all aspects of the profession. Grade level teams meet regularly to provide assistance and support to our newest teachers.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	5	5	

Cutten Elementary School District

Personnel

BP 4117.3

PERSONNEL REDUCTION

The Governing Board may reduce the number of probationary and permanent certificated employees when, in its opinion, any of the following conditions makes such reduction necessary:

1. Average daily attendance (ADA) in all of the schools in the district during the first six months of the school year has declined below the level for the same period in either of the previous two school years. (Education Code 44955)
2. A particular kind of service is to be reduced or discontinued not later than the beginning of the following school year. (Education Code 44955)
3. Attendance in the district will decline in the following year as a result of the termination of interdistrict agreements. (Education Code 44955)
4. An amendment of state law requires modification of the curriculum. (Education Code 44955)
5. During the time period between five days after the enactment of the Budget Act and August 15 of that fiscal year, the Board determines that the district's total revenue limit per ADA for the fiscal year of that Budget Act has not increased by at least two percent. (Education Code 44955.5)

Determination of the Order of Layoffs

When it is necessary to reduce the number of certificated employees for any of the reasons listed above, the services of employees shall be terminated in the inverse of the order in which they were employed by the district in probationary status, except as otherwise authorized by law. (Education Code 44844, 44955)

The Superintendent or designee shall maintain the seniority list for this purpose and shall make it available upon request.

Unless otherwise provided by law, a permanent employee shall have the right to be retained over a probationary employee or any employee with less seniority if the position is one for which he/she is certificated and competent to render service. (Education Code 44955)

To determine the order of termination between employees who first rendered paid service on the same date, the Board shall rank order those employees solely on the basis of the needs of the district and students. Upon the request of an employee whose order of termination is to be determined based on such ranking, the Board shall furnish the employee, no later than five days prior to the commencement of the administrative hearing on the layoff, a written statement of the specific criteria used in determining the order of termination and the application of the criteria in ranking the employee relative to the other employees in the group. (Education Code 44955)

Cutten Elementary School District

The district may deviate from terminating certificated employees in order of seniority for either of the following reasons: (Education Code 44955, 44956)

1. To fill a demonstrated specific need for personnel to teach a specific course or courses of study, or to provide services authorized by a services credential with a specialization in either student personnel services or health for a school nurse, when the certificated employee has the necessary special training and experience which others with more seniority do not possess
2. To maintain or achieve compliance with constitutional requirements related to equal protection of the law

Notice and Hearing Rights

When it becomes necessary to reduce the number of permanent and/or probationary employees pursuant to Education Code 44955 as specified in items #1-4 above, the district shall give notice to the affected employees, no later than March 15, stating the reasons for the action and the employees' right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 44949, 44955, and other applicable provisions of law.

When an employee has requested a hearing before an administrative law judge regarding the reduction or discontinuation of services, the Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations of the administrative law judge shall be binding on the Board. (Education Code 44949)

The Board may conduct its own hearing, adopt the administrative law judge's proposed decision, refer the case back to the administrative law judge for additional evidence, or reject or modify the proposed decision and make its own determination based upon its review of the record.

Following the Board's decision, the Superintendent or designee shall give final notice, in the manner specified, to the affected employees before May 15 unless the parties agree otherwise in accordance with procedures required by law. (Education Code 44955)

When layoffs become necessary pursuant to Education Code 44955.5 as specified in item #5 above, layoff proceedings shall be carried out as required by law but in accordance with a schedule of notice and hearing adopted by the Board. (Education Code 44955.5)

Reappointment

If the number of employees is increased or the discontinued service reestablished, permanent certificated employees shall have the right to reappointment, in order of seniority, for 39 months from the date of termination. Probationary certificated employees shall have the same right for 24 months after being terminated, subject to the prior reappointment rights of permanent employees. (Education Code 44846, 44956, 44957)

Cutten Elementary School District

During the period of the preferred right to reappointment, permanent certificated employees shall, in the order of original employment, be offered first opportunity for substitute service during the absence of any employee who has been granted a leave of absence or who is temporarily absent from duty. Such substitute service may be terminated upon the return to duty of the other employee. Such substitute service shall not affect the retention of the employees' previous classification and rights. Probationary certificated employees shall have the same right to substitute service during the period of preferred right to reappointment to the extent required by law, subject to the rights of permanent certificated employees. (Education Code 44918, 44956, 44957)

Before reappointing any certificated employee to teach a subject which he/she has not previously taught and for which he/she does not have a teaching credential or which is not within the employee's major area of postsecondary study, the Board shall require the employee to pass a subject matter competency test in the appropriate subject. (Education Code 44956)

Reappointed certificated employees shall not be subject to any requirements that were not imposed on employees who continued in service. Their period of absence shall be treated as a leave of absence and not considered a break in the continuity of their service. (Education Code 44956, 44957)

Legal Reference:

EDUCATION CODE

44830 Employment of certificated persons

44949 Dismissal of probationary employees

44955 Reduction in number of permanent employees

44955.5 Termination of certificated employees

44956-44959.5 Rights of employees

GOVERNMENT CODE

3543.2 Scope of representation

UNEMPLOYMENT INSURANCE CODE

1089 Notification of unemployment insurance benefits

CODE OF REGULATIONS, TITLE 22

1089-1 Notification of unemployment insurance benefits

COURT DECISIONS

Vergara v. State of California, (2014) Superior Court State of California, County of Los Angeles, Case. No. BC 484642

California Teachers Association v. Vallejo City Unified School District, (2007) 149 Cal.App.4th 135

Bakersfield Elementary Teachers Association v. Bakersfield City School District, (2006) 145 Cal.App.4th 1260

Cousins v. Weaverville Elementary School District, (1994) 24 Cal.App.4th 1846

Forker v. Board of Trustees, (1984) 160 Cal.App.3d 13

Moreland Teachers Assoc. v. Kurze, (1980) 109 Cal.App.3d 648

King v. Berkeley Unified School District, (1979) 89 Cal.App.3d 1016

Approved: 02-08-2021

CUTTEN ELEMENTARY SCHOOL DISTRICT

**COUNTY OF HUMBOLDT
EUREKA, CALIFORNIA**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CUTTEN ELEMENTARY SCHOOL DISTRICT

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CUTTEN ELEMENTARY SCHOOL DISTRICT

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Cutten Elementary School District
Eureka, California

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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 (GAAS) 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 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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 GAAS 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 GAAS 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 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General Fund, Schedule of Changes in District's Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

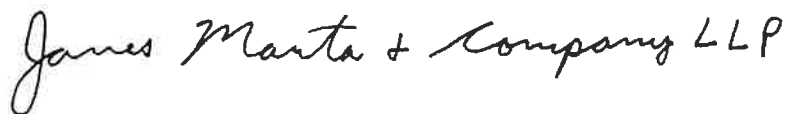
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The *supplementary information as listed in the table of contents* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *supplementary information* is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *supplementary information* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 9, 2024 on our consideration of 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 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.

A handwritten signature in cursive script that reads "James Marta & Company LLP".

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 9, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

CUTTEN ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Introduction

The Management Discussion and Analysis section is management's view of the District's financial condition and provides an opportunity to discuss important fiscal issues with the Governing Board and the public.

The Cutten School District

The District serves the residents of the Cutten community in Humboldt County, just outside the southern boundary of the City of Eureka. District enrollment 561 students for the 2023-2024 school year. Two schools serve the Cutten School District. Kindergarten through second grade students attend Ridgewood Elementary School. Third grade through sixth grade students attend Cutten Elementary School.

The District Mission Statement

The Cutten School District's mission is to provide our students with:

- An opportunity to reach full academic potential;
- An appreciation of the arts and humanities;
- An opportunity to learn about themselves and the world around them;
- An opportunity to grow as responsible citizens of our community and our country;
- A respect for the rights of the individual in a democratic society; and
- A sense of their own unique value and worth.

Overview of the Financial Statements

The audit report consists of multiple parts: the Independent Auditor's Report on Financial Statements, the Management Discussion and Analysis (this section), the Basic Financial Statements, Required Supplementary Information, Supplemental Information, Other Independent Auditor Reports, and Audit Findings and Questioned Costs. The Basic Financial Statements section provides overall financial information about District operations through several detailed reports. The Government-wide statements reflect the District's overall financial status. The Governmental Funds statements tell how basic services, like regular and special education, were financed as well as what remains for future spending.

The Required Supplementary Information section contains comparison schedules and statements for General and Special Reserve Funds.

The Other Independent Auditor Reports section includes data regarding internal controls and state compliance.

The Findings and Questioned Costs section details the specific areas that resulted in audit findings needing corrective action for all financial statements and all applicable state/federal programs for the current year as well as the prior year.

**CUTTEN ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2024

Financial Reports

Two financial reports, the Statement of Net position and Statement of Activities, reflect district-wide financial condition and activities. In contrast, the individual fund statements focus on reporting the district's operations in more detail. The fund financial statements look at the District's major funds with all other non-major funds presented in total in one column. The major funds for the District is:

- General Fund
- Special Reserve Fund for Other Than Capital Outlay Projects

Statement of Net position

Displayed below is the value of all assets, including buildings, land, and equipment. Depreciation is included. Land is accounted for at purchase value, not market value, and is not depreciated. The valuation of school buildings is based on historical costs. The table below summarizes the value of district assets. This chart reflects accounting entries showing the district's proportionate share of CalSTRS' and CalPERS' net pension liability which is reported and adjusted annually based on actuarial computations (noncurrent obligations). It also shows the amount paid in the year ended June 30, 2023 and 2024 for the employer portion of the STRS and PERS contributions (deferred outflow) and the pension-related net difference between projected and actual earnings on pension plan investments amortized over five years (deferred inflow).

Condensed Statement of Net Position

	June 30, 2024	June 30, 2023	Change	Percentage Change
Assets				
Current assets	\$ 10,424,829	\$ 9,365,975	\$ 1,058,854	11.31%
Right of Use - Lease Assets	19,831	28,644	(8,813)	-30.77%
Capital assets	6,392,920	5,979,067	413,853	6.92%
Total assets	<u>16,837,580</u>	<u>15,373,686</u>	<u>1,463,894</u>	<u>9.52%</u>
Deferred Outflows of Resources				
	<u>3,236,384</u>	<u>2,922,697</u>	<u>313,687</u>	<u>10.73%</u>
Deferred Inflows of Resources				
Current liabilities	547,870	815,335	(267,465)	-32.80%
Long-term liabilities	10,858,093	10,327,753	530,340	5.14%
Total liabilities	<u>11,405,963</u>	<u>11,143,088</u>	<u>262,875</u>	<u>2.36%</u>
Deferred Inflows of Resources				
	<u>2,220,500</u>	<u>2,726,853</u>	<u>(506,353)</u>	<u>-18.57%</u>
Net Position				
Invested in capital assets	2,637,654	2,346,993	290,661	12.38%
Restricted	2,520,025	2,532,233	(12,208)	-0.48%
Unrestricted	1,289,822	(452,784)	1,742,606	-384.86%
Total net position	<u>\$ 6,447,501</u>	<u>\$ 4,426,442</u>	<u>\$ 2,021,059</u>	<u>45.66%</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Statement of Activities

Net position is the difference between all our assets (buildings, equipment, etc.) less liabilities (depreciation, loans). Total revenues exceeded total expenditures for the year which increased net position by \$2,021,059. This was due mainly to increased revenues compared to last year. The Program Revenue increased due to the addition of one time funds in ELOP, Educator Effectiveness. The following table summarizes the changes to net position for the 2023-2024 and the 2022-2023 fiscal years.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2024	2023	Change	Percentage Change
Revenues				
Charges for services	\$ 662	\$ 656	\$ 6	0.9%
Operating grants and contributions	3,390,865	3,755,236	(364,371)	-9.7%
Capital grants and contributions	91	-	91	100.0%
Taxes levied for general purposes	1,310,324	1,211,276	99,048	8.2%
Taxes levied for debt services	149,874	225,727	(75,853)	-33.6%
Federal and state aid not restricted for specific purposes	5,503,905	5,433,280	70,625	1.3%
Interest and investment earnings	378,553	(76,196)	454,749	-596.8%
Miscellaneous	159,260	163,821	(4,561)	-2.8%
Interagency revenues	-	14,352	(14,352)	-100.0%
Total revenues	<u>10,893,534</u>	<u>10,728,152</u>	<u>165,382</u>	<u>1.5%</u>
Expenses				
Instruction	5,320,129	5,479,890	(159,761)	-2.9%
Instruction related services	748,313	823,464	(75,151)	-9.1%
Pupil services	762,665	565,304	197,361	34.9%
General administration	478,506	450,183	28,323	6.3%
Plant services	805,330	589,920	215,410	36.5%
Ancillary services	315	1,746	(1,431)	-82.0%
Community services	117,008	83,155	33,853	40.7%
Interest on long-term debt	259,329	212,549	46,780	22.0%
Other outgo	380,880	192,082	188,798	98.3%
Total expenses	<u>8,872,475</u>	<u>8,398,293</u>	<u>474,182</u>	<u>5.6%</u>
Change in net position	<u>\$ 2,021,059</u>	<u>\$ 2,329,859</u>	<u>\$ (308,800)</u>	<u>-13.3%</u>

Cutten School District Revenue 2023-24

District revenues were received from four major sources as follows: Federal & State Aid Unrestricted 51%, Property Taxes 13%, and Program Revenues 36%.

**CUTTEN ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2024

Cutten School District Expenses 2023-2024

The total cost of programs and services was \$8,872,475. The District expenses are predominately related to the instruction of students 77%. Administrative activities of the District accounted for 5% of total costs. The balance of expenses is made up as follows: Pupil Services 8%, Plant Services 9%, Community Services 1% and Debt Service 3%.

Financial Highlights

Strong reserve levels were increased in the 2023-2024 year. The State requires 4% of total General Fund expenditures, Transfers Out and Uses as a reserve. Cutten School District will have a reserve balance of \$5,956,957 or 67% for the beginning of the 2024-2025 school year.

General Fund Budgetary Highlights

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revised its annual operating budget at various times to reflect the most current financial information available. The major changes included:

- Budget revisions to the adopted budget required after approval of the State budget.
- Budget revisions to reflect changes in staffing.
- Budget revisions to adjust program revenues and expenditures to final awards.

Summarized budget and actual information for the general fund is as follows:

	Original	Final	Actual	Variance with Final Budget Favorable Unfavorable
Revenues	\$ 9,697,388	\$ 10,032,514	\$ 10,252,388	\$ 219,874
Expenditures	8,734,069	9,205,514	8,895,489	(310,025)
Net change in fund balance	963,319	827,000	1,356,899	529,899
Fund balances, July 1, 2023	8,025,646	8,025,646	8,025,646	-
Fund balances, June 30, 2024	<u>\$ 8,988,965</u>	<u>\$ 8,852,646</u>	<u>\$ 9,382,545</u>	<u>\$ 529,899</u>

**CUTTEN ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2024

Economic Factors Impacting the District's Future

The latest forecast for the 2024-2025 State Budget is moderately optimistic. District Average Daily Attendance (ADA) decreased moderately for the 2023-2024 school year. The current state educational funding and the economic outlook will certainly impact the District General Fund; however, the extent of the impact is unknown at this time. For 2023-2024, the health & welfare cap remained at \$18,000 with a pro-rated amount being paid to covered employees. Also, employees continue to progress on the salary schedules and higher pension contributions are being required, resulting in increased demand on revenues. The District may need to be prepared to adjust staffing and future spending.

Financial Condition of General Fund

Despite the uncertain economic situation for the State, the District continues to maintain a solid financial condition. District reserves remain above required levels. Building funds have been mostly expended due to the Bond construction finalization. This strong financial condition is a result of effective district policies and procedures, good fiscal management by staff, and decision making based on long-term impact.

Summarized individual fund information is as follows:

	2024	2023	Increase (Decrease)
General Fund	\$ 9,382,545	\$ 8,025,646	\$ 1,356,899
Non-Major Funds	582,627	607,673	(25,046)
Total	\$ 9,965,172	\$ 8,633,319	\$ 1,331,853

District Indebtedness

As of June 30, 2024, the District has incurred \$10,884,704 of noncurrent obligations as shown in the table below. This is an increase from June 30, 2023, due to scheduled payments and an increase in the District's portion of the State-wide pension liability.

	2024	2023	Percent
General Obligation Bond	\$ 3,803,286	\$ 3,803,286	0%
CA Energy Commission Loan	125,221	137,147	-9%
Lease Liability	21,967	30,118	-27%
Net OPEB Liability	932,631	857,836	9%
Net Pension Liability	5,979,620	5,502,073	9%
Compensated Absences Payable	21,979	17,870	23%
Total	\$ 10,884,704	\$ 10,348,330	5%

CUTTEN ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

District Capital Assets

As of June 30, 2024, the District had net capital assets of \$6,392,920, as shown in the table below. This is an increase from June 30, 2023, due to the purchase of equipment and real estate, and the modernization building projects on both campuses.

Capital Assets:	<u>2024</u>	<u>2023</u>	<u>Percent</u>
Land	\$ 47,000	\$ 47,000	0%
Work-In-Progress	5,156,912	4,808,965	7%
Buildings	2,793,553	2,782,560	0%
Improvement of sites	337,383	281,814	20%
Equipment	<u>780,000</u>	<u>662,751</u>	<u>18%</u>
Subtotals	9,114,848	8,583,090	6%
Less: Accumulated Depreciation	<u>(2,721,928)</u>	<u>(2,604,023)</u>	<u>5%</u>
Capital Assets, net	<u>\$ 6,392,920</u>	<u>\$ 5,979,067</u>	<u>7%</u>
Lease Assets:	<u>2024</u>	<u>2023</u>	<u>Percent</u>
Equipments	\$ 44,067	\$ 44,067	0%
Less: Accumulated Amortization	<u>(24,236)</u>	<u>(15,423)</u>	<u>57%</u>
Lease Assets, net	<u>\$ 19,831</u>	<u>\$ 28,644</u>	<u>57%</u>

Factors Regarding the District's Financial Management

At the time the financial statements were prepared and audited, the District was aware of one major circumstance that could significantly affect its financial health in the future:

- Due to the ending of the Covid-19 funding resources (ESSER, Learning Loss, etc) funding for the added positions and supports implemented during this crisis will be impacted in the future.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, students, investors, and creditors with a general overview of the District's finances and to show District accountability for the money it receives.

If you have questions regarding this report or need additional financial information, contact the Superintendent, Becky MacQuarrie, or the Business Manager, Vanesa Carillo-Salas, Cutten School District, 4182 Walnut Drive, Eureka, California 95503.

BASIC FINANCIAL STATEMENTS

CUTTEN ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents (Note 2)	\$ 10,101,768
Receivables	320,801
Stores inventory	2,260
Right of Use - Lease Assets, net of accumulated amortization (Note 4)	19,831
Capital assets, net of accumulated depreciation (Note 4)	6,392,920
Total Assets	16,837,580
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (Note 6)	3,178,425
Deferred outflows on OPEB (Note 7)	57,959
Total Deferred Outflows	3,236,384
LIABILITIES	
Accounts payable and other current liabilities	426,457
Unearned revenue	95,302
Long-term liabilities (Note 5):	
Due within one year	26,111
Due in more than one year	10,858,093
Total Liabilities	11,405,963
DEFERRED INFLOWS OF RESOURCES	
Deferred bond premium revenue	281,998
Deferred inflows on pensions (Note 6)	1,592,852
Deferred inflows on OPEB (Note 7)	345,650
Total Deferred Inflows	2,220,500
NET POSITION	
Net investment in capital assets	2,637,654
Restricted	2,520,025
Unrestricted	1,289,822
Total Net Position	\$ 6,447,501

The accompanying notes are an integral part of these financial statements.

CUTTEN ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities						
Instruction	\$ 5,320,129	\$ -	\$ 2,362,792	\$ 91	\$ (2,957,246)	
Instruction-related services:						
Instructional supervision and administration	232,248	-	35,737	-	(196,511)	
Instructional library, media and technology	103,511	-	-	-	(103,511)	
School site administration	412,554	-	39,987	-	(372,567)	
Pupil Services:						
Home-to-school transportation	168,973	-	35,747	-	(133,226)	
Food services	400,326	646	431,141	-	31,461	
All other pupil services	193,366	-	164,246	-	(29,120)	
General administration:						
Centralized data processing	17,630	-	-	-	(17,630)	
All other general administration	460,876	-	59,601	-	(401,275)	
Plant services	805,330	16	60,777	-	(744,537)	
Ancillary services	315	-	-	-	(315)	
Community services	117,008	-	90,738	-	(26,270)	
Interest on long-term debt	259,329	-	-	-	(259,329)	
Other outgo	380,880	-	110,099	-	(270,781)	
Total governmental activities	\$ 8,872,475	\$ 662	\$ 3,390,865	\$ 91	(5,480,857)	
General Revenues						
Taxes and subventions:						
Taxes levied for general purposes					1,310,324	
Taxes levied for debt service					149,874	
Federal and state aid not restricted to specific purposes					5,503,905	
Interest and investment earnings					378,553	
Miscellaneous					159,260	
Total General Revenues					7,501,916	
					Change in Net Position	2,021,059
					Net Position, July 1, 2023	4,426,442
					Net Position, June 30, 2024	\$ 6,447,501

CUTTEN ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2024

	General Fund	All Non-Major Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 9,568,652	\$ 533,116	\$ 10,101,768
Accounts receivable	243,126	77,675	320,801
Stores inventory	-	2,260	2,260
Total Assets	<u>\$ 9,811,778</u>	<u>\$ 613,051</u>	<u>\$ 10,424,829</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 340,991	\$ 23,364	\$ 364,355
Unearned revenue	88,242	7,060	95,302
Total Liabilities	<u>429,233</u>	<u>30,424</u>	<u>459,657</u>
Fund balances			
Nonspendable	2,500	2,260	4,760
Restricted	1,984,103	535,922	2,520,025
Assigned	1,438,985	44,445	1,483,430
Unassigned	5,956,957	-	5,956,957
Total Fund Balances	<u>9,382,545</u>	<u>582,627</u>	<u>9,965,172</u>
Total liabilities and fund balances	<u>\$ 9,811,778</u>	<u>\$ 613,051</u>	<u>\$ 10,424,829</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

JUNE 30, 2024

Total fund balances - governmental funds \$ 9,965,172

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 9,114,848	
Accumulated depreciation	(2,721,928)	
Lease assets relating to governmental activities, at historical costs:	44,067	
Accumulated amortization:	<u>(24,236)</u>	
Net		6,412,751

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. (62,102)

Unamortized premiums and discounts: In governmental funds, bond premiums are recognized as revenues in the period they are received while bond discounts are recognized as expenditures in the period they are incurred. In the government-wide statements, premiums and discounts are amortized over the life of the debt.

Unamortized portion of bond premiums (281,998)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liabilities	\$ 5,979,620	
General obligation bonds	3,803,286	
Leases payable	21,467	
California Clean Energy Commission Loan	125,221	
Net OPEB liability	932,631	
Compensated absences payable	<u>21,979</u>	
		(10,884,204)

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	57,959
Deferred inflows of resources relating to OPEB	(345,650)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	3,178,425
Deferred inflows of resources relating to pensions	<u>(1,592,852)</u>

Total net position - governmental activities \$ 6,447,501

The accompanying notes are an integral part of these financial statements. 13

CUTTEN ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

JUNE 30, 2024

	General Fund	All Non-Major Funds	Totals
REVENUES			
LCFF sources	\$ 6,659,003	\$ -	\$ 6,659,003
Federal revenue	1,440,331	166,279	1,606,610
Other state revenues	1,459,114	273,305	1,732,419
Other local revenues	693,940	201,562	895,502
Total revenues	<u>10,252,388</u>	<u>641,146</u>	<u>10,893,534</u>
EXPENDITURES			
Certificated salaries	3,433,241	-	3,433,241
Classified salaries	1,346,164	79,543	1,425,707
Employee benefits	2,286,897	54,171	2,341,068
Books and supplies	310,341	229,754	540,095
Services and other operating expenditures	649,627	125,793	775,420
Capital outlay	476,413	27,062	503,475
Other outgo	380,880	825	381,705
Debt service expenditures			
Principal	11,926	-	11,926
Interest	-	149,044	149,044
Total expenditures	<u>8,895,489</u>	<u>666,192</u>	<u>9,561,681</u>
Net change in fund balances	1,356,899	(25,046)	1,331,853
Fund balances, July 1, 2023	<u>8,025,646</u>	<u>607,673</u>	<u>8,633,319</u>
Fund balances, June 30, 2024	<u>\$ 9,382,545</u>	<u>\$ 582,627</u>	<u>\$ 9,965,172</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES**

JUNE 30, 2024

Total net change in fund balances - governmental funds \$ 1,331,853

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

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

Expenditures for capital outlay	\$	531,758	
Depreciation expense		(117,905)	
Amortization expense		<u>(8,813)</u>	405,040

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 20,577

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (30,315)

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 286,994

Compensated absences in governmental funds are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (4,109)

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. 11,019

Total change in net position - governmental activities \$ 2,021,059

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

A. 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

The District has no oversight responsibility over any other governmental unit and is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board pronouncements, since the Board of Trustees of the District is elected by the public and has decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. There are no component units included within the reporting entity.

C. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the District and its component units. The effect of interfund activity, within the governmental activities, has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements

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

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

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, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major, and fiduciary funds as shown below:

Governmental Funds

Major Funds

The **General Fund** is the chief operating fund for all LEAs. It is used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund. The General Fund as reported includes the Special Reserve Fund for Other than Capital Outlay Projects and Special Reserve Fund for Postemployment Benefits.

The **Special Reserve Fund for Other Than Capital Outlay Projects** is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code Section 42840).

Non-Major Funds

The **Student Activity Fund** accounts for student body activities (ASB) to account for the raising and expending of money to promote the general welfare, morale and educational experience of the student body.

The **Cafeteria Fund** is used to account separately for federal, state, and local resources to operate the food service program.

The **Building Fund** is used to account for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued.

The **County School Facilities Fund** is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.).

The **Bond Interest and Redemption Fund** is used to account for the accumulation of resources for, and the repayment of District bonds, interest, and related costs.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

F. FUND ACCOUNTING (CONTINUED)

Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee or custodial capacity for others that cannot be used to support the LEA's own programs. The key distinction between trust and custodial funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. The District does not have any fiduciary funds at this time.

G. BUDGETS AND BUDGETARY ACCOUNTING

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

These budgets are revised by the District's Governing Board and 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.

H. ENCUMBRANCES

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

I. DEPOSITS AND INVESTMENTS

The District is authorized to maintain cash in banks and revolving funds that are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institutions is fully insured or collateralized.

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.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

I. DEPOSITS AND INVESTMENTS (CONTINUED)

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

J. INVENTORY

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

K. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives as follows:

<u>Assets</u>	<u>Years</u>
Infrastructure	30
Buildings	50
Building improvements	25
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

L. INTERFUND BALANCES

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs at cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

M. UNEARNED REVENUE

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

N. COMPENSATED ABSENCES

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

O. LONG-TERM OBLIGATIONS

The District reports long-term debt of governmental funds at face value in the government-wide statements. In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized in the period incurred.

P. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

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.

Q. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CUTTEN ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

R. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

S. PENSIONS

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Cutten Elementary School District's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (CalSTRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

For purposes of measuring the District's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan (OPEB Plan) and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

U. FINANCING LEASES

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the District's lease capitalization threshold is met, \$300,000. Amortization of related assets using the straight-line method over the life of the contract. The District implemented a lease capitalization policy in the fiscal year end June 30, 2023, effective retroactively to July 1, 2021. Prior to the implementation of lease capitalization policy, the District had accounted for one financing leases as of June 30, 2022. Subsequent to the implementation of the lease capitalization policy, as of June 30, 2024, the District did not have any new financing leases that met the threshold.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

V. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Trustees. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Trustees is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. This includes:

Reserve for Economic Uncertainties

The District will maintain an economic uncertainty reserve of at least 4% of total General Fund operating expenditures (including other financing). The primary purpose of this reserve is to avoid the need for service level reductions in the event of an economic downturn causing revenues to come in lower than budget. This reserve may be increased from time to time in order to address specific anticipated revenue shortfalls (state actions, etc.)

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

W. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAXES

The District's local control funding formula is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Humboldt is responsible for assessing, collecting and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. Secured property taxes attach as an enforceable lien on property as of March 1. Property taxes become delinquent after December 10 and April 10, respectively.

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

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

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the State General Fund, and is known as the state apportionment.

X. SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS (SBITA)

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for SBITAs are recorded in the financial statements to the extent that the District's capitalization threshold is met, \$300,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2024, the District did not have any subscription based information technology agreements that met the threshold.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 consist of the following:

	Governmental Funds
Cash in County Treasury	\$ 10,085,502
Cash on hand and in banks	12,777
Cash in revolving fund	2,500
Totals	\$ 10,100,779

A. Cash on Hand and in Banks

Cash on hand and in banks consists of all cash held by the District and all cash maintained in commercial bank accounts owned by the District. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation.

B. Cash in Revolving Fund

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

C. Interest Rate Risk

California Government Code Section 53601 limits the District's investments to maturities of five years. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

D. Credit Risk

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. All of the District's investments are held in the county treasury.

E. Cash in County Treasury

County pool investments consist of District cash held by the Humboldt County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 774 days. The pool is rated AAA by Standard and Poor's.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

3. INTERFUND TRANSACTIONS

Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables

There were no interfund receivable and payable balances at June 30, 2024.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. There were no interfund transfers for the year ended June 30, 2024.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions and Transfers	Deductions and Transfers	Balance June 30, 2024
Non-depreciable assets:				
Land	\$ 47,000	\$ -	\$ -	\$ 47,000
Work in progress	4,808,965	347,947	-	5,156,912
	<u>4,855,965</u>	<u>347,947</u>	<u>-</u>	<u>5,203,912</u>
Depreciable assets:				
Site improvements	281,814	55,569	-	337,383
Building	2,782,560	10,993	-	2,793,553
Equipment	662,751	117,249	-	780,000
	<u>3,727,125</u>	<u>183,811</u>	<u>-</u>	<u>3,910,936</u>
Totals, at cost	<u>8,583,090</u>	<u>531,758</u>	<u>-</u>	<u>9,114,848</u>
Accumulated depreciation:				
Site improvements	(281,814)	(1,373)	-	(283,187)
Building	(1,810,570)	(65,399)	-	(1,875,969)
Equipment	(511,639)	(51,133)	-	(562,772)
	<u>(2,604,023)</u>	<u>(117,905)</u>	<u>-</u>	<u>(2,721,928)</u>
Depreciable assets, net	<u>1,123,102</u>	<u>65,906</u>	<u>-</u>	<u>1,189,008</u>
Capital assets, net	<u>\$ 5,979,067</u>	<u>\$ 413,853</u>	<u>\$ -</u>	<u>\$ 6,392,920</u>
Lease Assets:				
Equipments	\$ 44,067	\$ -	\$ -	\$ 44,067
Total lease assets being amortized	<u>44,067</u>	<u>-</u>	<u>-</u>	<u>44,067</u>
Accumulated amortization for				
Equipments	(15,423)	(8,813)	-	(24,236)
Total accumulated amortization	<u>(15,423)</u>	<u>(8,813)</u>	<u>-</u>	<u>(24,236)</u>
Total lease assets being amortized, net	<u>28,644</u>	<u>(8,813)</u>	<u>-</u>	<u>19,831</u>
Governmental activities capital assets, net	<u>\$ 6,007,711</u>	<u>\$ 405,040</u>	<u>\$ -</u>	<u>\$ 6,412,751</u>

Depreciation and amortization were allocated to governmental activity functions as follows:

Instruction	\$ 12,309
Instructional Supervision and Administration	362
Instructional Library, Media and Technology	3,161
Home-to-school Transportation	44,542
Food Services	2,379
All Other Pupil Services	880
Community Services	3,311
All Other General Administration	13,383
Plant Services	46,391
	<u>\$ 126,718</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

5. LONG-TERM LIABILITIES

General Obligation Bonds

In November 2018, the voters of the District approved a general obligation bond in the amount of up to \$4,000,000 to modernize and improve the classrooms and school facilities of the District. The District issued the first series, Series A, of these bonds in January 2019 in the amount of \$2,000,000 with interest rates from 2.0 percent to 5.0 percent. The bond included a premium of \$132,326.

The District issued the second and final series, Series B, of these bonds in January 2020 in the amount of \$1,998,286 with interest rates from 2.68 percent to 4.0 percent. The bond included a premium of \$198,340.

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

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Issue</u>	<u>Balance June 30, 2023</u>	<u>Issued/ Accretion</u>	<u>Redeemed</u>	<u>Balance June 30, 2024</u>
1/29/2019	08/01/48	2.00% - 5.00%	\$ 2,000,000	\$ 1,860,000	\$ -	\$ -	\$ 1,860,000
2/6/2020	08/01/50	2.68% - 4.00%	1,998,286	1,943,286	-	-	1,943,286
			<u>\$ 3,998,286</u>	<u>\$ 3,803,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,803,286</u>

The annual requirements to amortize the 2018 Series A and 2018 Series B general obligation bonds payable, outstanding as of June 30, 2024, are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2025	\$ 5,000	\$ 148,994	\$ 153,994
2026	15,000	148,744	163,744
2027	20,000	148,294	168,294
2028	25,000	147,469	172,469
2029	35,000	146,119	181,119
2030-2034	281,350	719,411	1,000,761
2035-2039	460,153	742,028	1,202,181
2040-2044	826,783	621,208	1,447,991
2045-2049	1,755,000	316,225	2,071,225
2050	380,000	15,200	395,200
Total	<u>\$ 3,803,286</u>	<u>\$ 3,153,692</u>	<u>\$ 6,956,978</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

5. LONG-TERM LIABILITIES (CONTINUED)

California Energy Commission Loan

The District entered into a zero-interest loan from the California Energy Commission to fund a solar energy project at Ridgewood School in 2020/21. The total loan proceeds were \$160,999. The loan is payable in semi-annual installments of \$5,963, with a projected maturity date of June 2035. The annual requirements to amortize the loan outstanding as of June 30, 2024, are as follows:

Year Ended June 30,	Principal
2025	\$ 11,926
2026	11,926
2027	11,926
2028	11,926
2029	11,926
2030-2034	59,630
2035	5,961
Total Outstanding	<u>\$ 125,221</u>

Leases

For the year ended June 30, 2024 the District had the following lease obligations:

The District entered into a five-year lease agreement in 2021/22 for computer and printer equipment. This lease is not renewable and the District will not acquire the equipment at the end of the five years. At the time of the initial measurement, there was no interest rate specified in the original lease agreement. The District has used an estimated interest rate for borrowing of 6.0%, which was used to discount the annual lease payments to recognize the intangible right to use of this asset and the lease liability as of the inception of the lease. Per the agreement, monthly lease payments may be adjusted based on usage of the equipment in excess of originally contracted amounts. Rent expense for this lease was \$10,224 for the year ended June 30, 2024.

Annual requirements to amortize lease obligations and related interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 9,185	\$ 1,038	\$ 10,223
2026	9,752	472	10,224
2027	2,530	25	2,555
Total	<u>\$ 21,467</u>	<u>\$ 1,535</u>	<u>\$ 23,002</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

5. LONG-TERM LIABILITIES (CONTINUED)

Schedule of Changes in Long-Term Liabilities

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

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Amounts Due Within One Year
General Obligation Bond	\$ 3,803,286	\$ -	\$ -	\$ 3,803,286	\$ 5,000
CA Energy Commission Loan	137,147	-	11,926	125,221	11,926
Lease Liability	30,118	-	8,651	21,467	9,185
Net OPEB Liability	857,836	74,795	-	932,631	-
Net Pension Liability	5,502,073	477,547	-	5,979,620	-
Compensated Absences Payable	17,870	4,109	-	21,979	-
Total long term obligation	<u>\$ 10,348,330</u>	<u>\$ 556,451</u>	<u>\$ 20,577</u>	<u>\$ 10,884,204</u>	<u>\$ 26,111</u>

The accrued vacation (compensated absences), pension, and other postemployment benefits will be paid by the fund for which the employee works. Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the Lease Liability and California Clean Energy Commission Loan are made from the General Fund.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

State Teachers' Retirement System (STRS)

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	8%	10.25%	10.21%
Required employer contribution rates	26.680%	26.680%	19.10%	19.10%

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2024, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	CalPERS	STRS	Total
Contributions - employer	\$ 351,544	\$ 592,572	\$ 944,116
On behalf contributions - state	-	290,511	290,511
Total	\$ 351,544	\$ 883,083	\$ 1,234,627

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the District's reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	\$ 2,188,792
STRS	3,790,828
Total Net Pension Liability	\$ 5,979,620

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

Measurement	Dates	Fiscal Year	CalPERS	STRS
	June 30, 2022	2022-23	0.00580%	0.00504%
	June 30, 2023	2023-24	0.00605%	0.00498%
	Change - Increase (Decrease)		<u>0.00024%</u>	<u>-0.00007%</u>

For the year ended June 30, 2024, the District recognized pension expense of \$286,994. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>CalPERS</u>		<u>STRS</u>		<u>Total</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 351,544	\$ -	\$ 883,083	\$ -	\$ 1,234,627	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2022-23	1,225	44,805	17,071	59,533	18,296	104,338
Changes of Assumptions	146,411	-	742,716	-	889,127	-
Differences between Expected and Actual Experience	72,630	49,564	268,597	591,729	341,227	641,293
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	179,016	22,557	333,923	55,233	512,939	77,790
Net differences between projected and actual investment earnings on pension plan investments	182,209	-	-	769,431	182,209	769,431
Total	<u>\$ 933,035</u>	<u>\$ 116,926</u>	<u>\$ 2,245,390</u>	<u>\$ 1,475,926</u>	<u>\$ 3,178,425</u>	<u>\$ 1,592,852</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2025. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2025	\$ 132,602	\$ (96,988)	\$ 35,614
2026	145,022	(177,248)	(32,226)
2027	140,183	105,745	245,928
2028	46,758	38,628	85,386
2029	-	9,557	9,557
Thereafter	-	6,687	6,687
Total	<u>\$ 464,565</u>	<u>\$ (113,619)</u>	<u>\$ 350,946</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

STRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. These discount rates are equal to the long-term expected rate of return of the respective plan assets and are net of investment expense but not reduced for administrative expenses.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are on the following table:

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	CalPERS	
	Assumed	Real
	Asset Allocation	Return ^{(a)(b)}
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.0%	

^(a) An expected inflation of 2.30% used for this period.

^(b) Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2023 measurement date, are summarized in the following table:

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Asset Class	STRS	
	Assumed Asset Allocation	Long-Term Expected Real Rate of Return ^(a)
Public Equity	38.0%	5.25%
Real Estate	15.0%	4.05%
Private Equity	14.0%	6.75%
Fixed Income	14.0%	2.45%
Risk Mitigating Strategies	10.0%	2.25%
Inflation Sensitive	7.0%	3.65%
Cash/Liquidity	2.0%	0.05%
Total	100%	

^(a) 20-year average.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 3,037,225	\$ 2,188,792	\$ 1,326,880

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 6,444,396	\$ 3,790,828	\$ 1,680,131

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports available on the CalPERS' and STRS' websites.

Payable to the Pension Plan

As of June 30, 2024, the District had no outstanding required contributions to the pension plans.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the OPEB Plan

Plan description: The District has established the Cutten School District Retiree Healthcare Plan (HC Plan), a single-employer plan. The HC Plan provides medical healthcare benefits up to age 65 to certificated and classified employees and their dependents who retire directly from the District, at a minimum age of 60, with a minimum of 15 years of service. The benefit amount is subject to the District's active cap on employee healthcare benefits, except there is no cap for employees hired before June 30, 1998. The HC Plan has not established or accumulated any assets in a trust. A separate financial report is not prepared for the HC Plan.

Benefits Provided: The Plan provides medical benefits to eligible retirees as follows:

	Certificated	Classified
Benefit types provided	Medical only	Medical only
Duration of Benefits	To age 65	To age 65
Required Service	15 years	15 years
Minimum Age	60	60
Dependent Coverage	Yes	Yes
District Contribution %	100%	100%
District Cap	Active cap*	Active cap*

*Those hired prior to June 10, 1998 will not be subject to a cap.

The Plan has no assets and does not issue financial statements.

Employees covered by benefit terms. As of the June 30, 2024 valuation, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	40
Total	41

Contributions: The HC Plan and its contribution requirements are established by agreements with the applicable employee bargaining units and may be amended by agreements between the District and the bargaining units. The annual contribution is based on the current insurance premiums due for the participating retirees. For the fiscal year ended June 30, 2024, the District's cash contributions were \$32,207, and there was no estimated implied subsidy, resulting in total payments of \$32,207. No trust has been created for the purpose of prefunding obligations for past services.

For the fiscal year 2023-24, the District contributed \$32,207 to the Plan, all of which was used for current premiums.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024.

Actuarial assumptions. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases	2.75% per year
Investment rate of return	3.93% per year net of expenses based on the Bond Buyer 20 Bond Index
Inflation	2.50% per year
Healthcare cost trend rates	4.00% per year
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2021 CalPERS Mortality for Miscellaneous and Schools Employees

The mortality assumptions are based on the 2020 CalSTRS Mortality table for certificated employees and the 2021 CalPERS Active and Retiree Mortality for Miscellaneous Employees for classified employees. The retirement assumptions are based on the 2020 CalSTRS Retirement Rates table created by CalSTRS and the 2021 CalPERS Retirement Rates for School Employees tables created by CalPERS.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2023 Measurement Date	\$ 857,836	\$ -	\$ 857,836
Changes for the year:			
Service cost	58,183	-	58,183
Interest	31,785	-	31,785
Experience (Gains)/Losses	41,970	-	41,970
Differences between expected and actual experience	-	-	-
Contributions - employer	-	32,207	(32,207)
Changes of assumptions	(24,936)	-	(24,936)
Benefit payments	(32,207)	(32,207)	-
Net changes	74,795	-	74,795
Balances at June 30, 2024 Measurement Date	<u>\$ 932,631</u>	<u>\$ -</u>	<u>\$ 932,631</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93 percent) or 1-percentage-point higher (4.93 percent) than the current discount rate:

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
Net OPEB liability (asset)	\$ 1,007,003	\$ 932,631	\$ 861,690

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.0 percent) or 1-percentage-point higher (5.0 percent) than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 820,412	\$ 932,631	\$ 1,062,910

OPEB plan fiduciary net position. The plan has no assets.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$30,315. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 39,014	\$ 196,532
Changes of assumptions	18,945	149,118
Total	\$ 57,959	\$ 345,650

The District will recognize contributions made subsequent to the measurement date in the next fiscal year.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

7. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Below is the schedule of the total deferred outflows and inflows amortized.

Year Ended June 30	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
2025	\$ 5,656	\$ 33,102
2026	5,656	33,102
2027	5,656	33,102
2028	5,656	33,102
2029	5,656	33,102
Thereafter	29,679	180,140
Total	\$ 57,959	\$ 345,650

Payable to the OPEB Plan

At June 30, 2024, the District had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2024.

CUTTEN ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

8. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund	All Non-Major Funds	Totals
Nonspendable:			
Revolving cash	\$ 2,500	\$ -	\$ 2,500
Stores Inventory	-	2,260	2,260
Total Nonspendable	2,500	2,260	4,760
Restricted for:			
Expanded Learning Opportunities Program	405,520	-	405,520
Educator Effectiveness	128,626	-	128,626
Lottery: Instructional Materials	252,680	-	252,680
CA Community Schools Partnership Act - Planning Grant	121,951	-	121,951
Arts, Music, and Instructional Materials Discretionary Block Grant	339,679	-	339,679
Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	113,229	-	113,229
Special Ed: Learning Recovery Support	187	-	187
Special Education Early Intervention Preschool Grant	42,431	-	42,431
Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Prop 28)	83,032	-	83,032
Classified School Employee Professional Development Block Grant	3,694	-	3,694
Learning Recovery Emergency Block Grant	481,598	-	481,598
State School Facilities Projects	-	1,593	1,593
Student Activity Funds	-	13,766	13,766
Child Nutrition: School Programs	-	176,478	176,478
Child Nutrition: School Food Best Practices Apportionment	-	57,792	57,792
Other Restricted Local	11,476	286,293	297,769
Total Restricted	1,984,103	535,922	2,520,025
Assigned to:			
Other Assignments	1,438,985	44,445	1,483,430
Total Assigned	1,438,985	44,445	1,483,430
Unassigned:			
Reserve for Economic Uncertainties	5,956,957	-	5,956,957
Total Unassigned	5,956,957	-	5,956,957
Total Fund Balances	\$ 9,382,545	\$ 582,627	\$ 9,965,172

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

9. JOINT VENTURES

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 those risks of loss through participation in public entity risk pools. There have been no significant reductions in insurance coverage from the prior year. For each of the past three years settlements did not exceed insurance coverage.

The District participates in two joint ventures under a Joint Powers' Agreement (JPA) with the North Coast Schools Insurance Group and North Coast Schools Medical Insurance Group. Each member district pays a premium commensurate with the level of coverage requested. The District is covered under workers' compensation, liability, medical, vision, and dental insurance.

The relationship between District and the JPAs are such that the JPAs are not a component unit of the District for financial reporting purposes.

The most recently available audited, condensed financial information for the JPAs is as follows:

	NCSIG June 30, 2023	NCSMIG June 30, 2023
Total assets	\$ 7,303,117	\$ 12,889,007
Total liabilities	2,258,864	4,177,731
Net position	\$ 5,044,253	\$ 8,711,276
Total revenues	\$ 8,912,650	\$ 35,506,643
Total expenses	9,255,635	36,079,235
Change in net position	\$ (342,985)	\$ (572,592)

Audited financial statements for the JPAs are prepared annually and can be obtained from management of the individual JPAs.

10. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The District incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

Excess of expenditures over appropriations for the year ended June 30, 2024 was as follow:

	Excess Expenditures
Services and other operating expenditures	\$ 28,725

The excess is not in accordance with Education Code 42600. The excess expenditures in services and other operating expenditure were primarily due to the costs associated with the Phase 3 Heating and Ventilation Project, which were incurred after the budget had been established.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2024

11. COMMITMENTS AND CONTINGENCIES

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

12. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2024 financial statements for subsequent events through December 9, 2024, the date the financial statements were available to be issued. Management is not aware of any subsequent events, other than the one discussed below, that would require recognition or disclosure in the financial statements.

In November 2024, the voters within the District approved Measure K, a ballot measure authorizing the District to issue up to \$5,000,000 in general obligation bonds. The bond proceeds are designated for modernizing school facilities. The issuance of the bonds is subject to formal bond authorization and other required procedures, which have not yet occurred as of the date of this report.

REQUIRED SUPPLEMENTARY INFORMATION

CUTTEN ELEMENTARY SCHOOL DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
REVENUES				
LCFF sources	\$ 6,661,014	\$ 6,666,529	\$ 6,659,003	\$ (7,526)
Federal revenue	1,442,462	1,476,330	1,440,331	(35,999)
Other state revenues	1,097,432	1,470,443	1,459,114	(11,329)
Other local revenues	496,480	419,212	693,940	274,728
Total revenues	9,697,388	10,032,514	10,252,388	219,874
EXPENDITURES				
Certificated salaries	3,363,508	3,455,850	3,433,241	22,609
Classified salaries	1,398,466	1,410,362	1,346,164	64,198
Employee benefits	2,441,524	2,353,686	2,286,897	66,789
Books and supplies	216,956	342,372	310,341	32,031
Services and other operating expenditures	624,692	620,902	649,627	(28,725)
Capital outlay	414,581	609,341	476,413	132,928
Other outgo	262,416	401,075	380,880	20,195
Debt service	11,926	11,926	11,926	-
Total expenditures	8,734,069	9,205,514	8,895,489	310,025
Excess (deficiency) of revenues over expenditures	963,319	827,000	1,356,899	529,899
Net change in fund balance	963,319	827,000	1,356,899	529,899
Fund balance, July 1, 2023	8,025,646	8,025,646	8,025,646	-
Fund balance, June 30, 2024	\$ 8,988,965	\$ 8,852,646	\$ 9,382,545	\$ 529,899

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S
NET OPEB LIABILITY AND RELATED RATIOS

JUNE 30, 2024

Fiscal Year Ending June 30	2024*	2023*	2022*	2021*	2020*	2019*	2018*
<i>Measurement Date</i>	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2018	6/30/2017
Total OPEB liability							
Service cost	\$ 58,183	\$ 57,650	\$ 75,274	\$ 72,808	\$ 79,892	\$ 73,989	\$ 72,009
Interest	31,785	29,728	21,382	21,496	43,034	41,276	44,373
Experience (Gains)/Losses	41,970	-	-	-	-	-	-
Differences between expected and actual experience	-	-	(76,349)	-	(206,215)	-	-
Changes of assumptions	(24,936)	(7,827)	(88,087)	3,136	(75,546)	31,585	-
Benefit payments	(32,207)	(65,310)	(81,769)	(89,971)	(90,177)	(108,895)	(104,707)
Net change in total OPEB liability	74,795	14,241	(149,549)	7,469	(249,012)	37,955	11,675
Total OPEB liability - beginning	857,836	843,595	993,144	985,675	1,234,687	1,196,732	1,185,057
Total OPEB liability - ending (a)	\$ 932,631	\$ 857,836	\$ 843,595	\$ 993,144	\$ 985,675	\$ 1,234,687	\$ 1,196,732
Plan fiduciary net position							
Contributions - employer	\$ 32,207	\$ 65,310	\$ 81,769	\$ 89,971	\$ 90,177	\$ 108,895	\$ 104,707
Net investment income	-	-	-	-	-	-	-
Benefit payments	(32,207)	(65,310)	(81,769)	(89,971)	(90,177)	(108,895)	(104,707)
Administrative expense	-	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's net OPEB liability - ending (a) - (b)	\$ 932,631	\$ 857,836	\$ 843,595	\$ 993,144	\$ 985,675	\$ 1,234,687	\$ 1,196,732
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 4,423,447	\$ 4,113,912	\$ 2,904,216	\$ 3,342,083	\$ 3,350,509	\$ 3,029,726	\$ 2,985,121
District's net OPEB liability as a percentage of covered-employee payroll	21.1%	20.9%	29.0%	29.7%	29.4%	40.8%	40.1%

* Only seven years are presented as GASB 75 was implemented in 2017-18.

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	June 30, 2014 ⁽¹⁾	June 30, 2015 ⁽¹⁾	June 30, 2016 ⁽¹⁾	June 30, 2017 ⁽¹⁾	June 30, 2018 ⁽¹⁾	June 30, 2019 ⁽¹⁾	June 30, 2020 ⁽¹⁾	June 30, 2021 ⁽¹⁾	June 30, 2022 ⁽¹⁾	June 30, 2023 ⁽¹⁾
CalPERS										
Proportion of the net pension liability (asset)	0.00443%	0.00461%	0.00462%	0.00494%	0.00524%	0.00521%	0.00523%	0.00490%	0.00580%	0.00605%
Proportionate share of the net pension liability (asset)	\$ 503,037	\$ 679,001	\$ 912,529	\$ 1,178,768	\$ 1,397,877	\$ 1,519,077	\$ 1,604,068	\$ 996,530	\$ 1,996,936	\$ 2,188,792
Covered payroll ⁽²⁾	\$ 452,154	\$ 506,711	\$ 472,847	\$ 563,048	\$ 594,613	\$ 661,219	\$ 943,744	\$ 635,273	\$ 803,236	\$ 993,345
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%	248.61%	219.90%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 53,223	\$ 60,030	\$ 65,669	\$ 87,447	\$ 107,399	\$ 130,399	\$ 195,769	\$ 145,541	\$ 203,781	\$ 265,558
STRS										
Proportion of the net pension liability (asset)	0.00449%	0.00485%	0.00440%	0.00431%	0.00420%	0.00436%	0.00475%	0.00487%	0.00504%	0.00498%
Proportionate share of the net pension liability (asset)	\$ 2,623,609	\$ 3,266,443	\$ 3,554,782	\$ 3,983,080	\$ 3,856,381	\$ 3,936,731	\$ 4,603,831	\$ 2,216,866	\$ 3,505,137	\$ 3,790,828
Covered payroll ⁽²⁾	\$ 1,857,827	\$ 1,863,691	\$ 1,868,267	\$ 1,990,014	\$ 1,979,754	\$ 2,230,556	\$ 2,879,604	\$ 2,953,505	\$ 2,925,513	\$ 2,992,613
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%	119.81%	126.67%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 164,975	\$ 199,974	\$ 235,028	\$ 287,159	\$ 322,304	\$ 381,425	\$ 465,056	\$ 499,733	\$ 558,773	\$ 571,589

(1) Historical information is required only for measurement periods for which GASB 68 is applicable. This is the measurement date of the actuary report.

(2) Covered payroll is the payroll on which contributions to a pension plan are based.

(3) The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾	Fiscal Year 2021-22 ⁽¹⁾	Fiscal Year 2022-23 ⁽¹⁾	Fiscal Year 2023-24 ⁽¹⁾
CalPERS										
Contractually required contribution ⁽²⁾	\$ 53,223	\$ 60,030	\$ 65,669	\$ 87,447	\$ 107,399	\$ 130,399	\$ 195,769	\$ 145,541	\$ 203,781	\$ 265,558
Contributions in relation to the contractually required contribution ⁽²⁾	(59,958)	(65,669)	(87,447)	(107,500)	(130,399)	(148,509)	(145,541)	(203,781)	(265,863)	(351,544)
Contribution deficiency (excess)	\$ (6,735)	\$ (5,639)	\$ (21,778)	\$ (20,053)	\$ (23,000)	\$ (18,110)	\$ 50,228	\$ (58,240)	\$ (62,082)	\$ (85,986)
Covered payroll ⁽³⁾	\$ 452,154	\$ 506,711	\$ 472,847	\$ 563,048	\$ 594,613	\$ 661,219	\$ 945,744	\$ 635,273	\$ 803,236	\$ 995,345
Contributions as a percentage of covered payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%
STRS										
Contractually required contribution ⁽²⁾	\$ 164,975	\$ 199,974	\$ 235,028	\$ 287,159	\$ 322,304	\$ 381,425	\$ 465,056	\$ 499,733	\$ 558,773	\$ 571,589
Contributions in relation to the contractually required contribution ⁽²⁾	(190,723)	(239,121)	(288,017)	(330,862)	(377,362)	(442,200)	(426,196)	(499,003)	(581,618)	(592,572)
Contribution deficiency (excess)	\$ (25,748)	\$ (39,147)	\$ (52,989)	\$ (43,703)	\$ (55,058)	\$ (60,775)	\$ 38,860	\$ 730	\$ (22,845)	\$ (20,983)
Covered payroll ⁽³⁾	\$ 1,857,827	\$ 1,863,691	\$ 1,868,267	\$ 1,990,014	\$ 1,979,754	\$ 2,230,556	\$ 2,879,604	\$ 2,953,505	\$ 2,925,513	\$ 2,992,613
Contributions as a percentage of covered payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%	19.100%	19.100%

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

(3) Covered payroll is the payroll on which contributions to a pension plan are based.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PURPOSE OF SCHEDULES

- A - Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP) and Actual – General Fund

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

- B - Schedule of Changes in the District’s Net OPEB Liability and Related Ratios

Changes in Benefit Terms

There were no change to the benefit terms.

Changes in Assumptions

The discount rate increased from 3.65% to 3.93%.

Fiscal year 2018 was the first year of implementation, therefore only seven years are shown.

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year ended June 30, 2024 were from the June 30, 2024 valuation.

Actuarial cost method	Entry Age Normal Cost
Amortization method	Level percent of pay
Amortization period	14.2 years
Asset valuation method	Market value of assets (\$0; plan is not yet funded)
Inflation	2.50% per year
Healthcare cost trend rates	4.00% per year
Salary increases	2.75% per year
Discount Rates	3.93% as of June 30, 2024 3.65% as of June 30, 2023
Mortality	
Certificated	2020 CalSTRS Mortality
Classified	2021 CalPERS Mortality for Miscellaneous and Schools Employees

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Assumptions

There were no changes in assumptions for CalPERS and CalSTRS.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for both CalPERS and CalSTRS.

D - Schedule of Pension Contributions

If an employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plans (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. In the future, as data becomes available, ten years of information will be presented.

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation.

SUPPLEMENTARY INFORMATION

CUTTEN ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET

ALL NON-MAJOR FUNDS

JUNE 30, 2024

	Student Activity Fund	Cafeteria Fund	Building Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Totals
ASSETS							
Cash and cash equivalents	\$ 13,766	\$ 192,271	\$ 174,877	\$ 1,593	\$ 40,396	\$ 110,213	\$ 533,116
Accounts receivable	-	72,423	1,203	-	4,049	-	77,675
Stores inventory	-	2,260	-	-	-	-	2,260
Total Assets	\$ 13,766	\$ 266,954	\$ 176,080	\$ 1,593	\$ 44,445	\$ 110,213	\$ 613,051
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 23,364	\$ -	\$ -	\$ -	\$ -	\$ 23,364
Unearned revenue	-	7,060	-	-	-	-	7,060
Total Liabilities	-	30,424	-	-	-	-	30,424
Fund balances							
Nonspendable	-	2,260	-	-	-	-	2,260
Restricted	13,766	234,270	176,080	1,593	-	110,213	535,922
Assigned	-	-	-	-	44,445	-	44,445
Total Fund Balances	13,766	236,530	176,080	1,593	44,445	110,213	582,627
Total liabilities and fund balances	\$ 13,766	\$ 266,954	\$ 176,080	\$ 1,593	\$ 44,445	\$ 110,213	\$ 613,051

CUTTEN ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

ALL NON-MAJOR FUNDS

JUNE 30, 2024

	Student Activity Fund	Cafeteria Fund	Building Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Totals
REVENUES							
Federal revenue	\$ -	\$ 166,279	\$ -	\$ -	\$ -	\$ -	\$ 166,279
Other state revenues	-	273,305	-	-	-	-	273,305
Other local revenues	14,766	2,439	(5,570)	67	36,443	153,417	201,562
Total revenues	14,766	442,023	(5,570)	67	36,443	153,417	641,146
EXPENDITURES							
Classified salaries	-	79,543	-	-	-	-	79,543
Employee benefits	-	54,171	-	-	-	-	54,171
Books and supplies	11,575	218,179	-	-	-	-	229,754
Services and other operating expenditures	-	2,009	123,784	-	-	-	125,793
Capital outlay	-	-	27,062	-	-	-	27,062
Other outgo	-	-	-	-	-	825	825
Debt service expenditures							
Interest	-	-	-	-	-	149,044	149,044
Total expenditures	11,575	353,902	150,846	-	-	149,869	666,192
Net change in fund balances	3,191	88,121	(156,416)	67	36,443	3,548	(25,046)
Fund balances, July 1, 2023	10,575	148,409	332,496	1,526	8,002	106,665	607,673
Fund balances, June 30, 2024	\$ 13,766	\$ 236,530	\$ 176,080	\$ 1,593	\$ 44,445	\$ 110,213	\$ 582,627

CUTTEN ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2024

The Cutten Elementary School District was formed in 1891 comprised of approximately 11.5 square miles located in Humboldt County. There were no changes in the boundaries of the District during the current year. The District currently operates two elementary schools, grades transitional kindergarten through sixth.

The Board of Trustees for the fiscal year ended June 30, 2024 was composed of the following members, each with a four year term:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires November</u>
Rebecca Reece	President	2024
Mary DeWald	Clerk	2024
Beth Johnston	Member	2026
Dennis Reinholtsen	Member	2026
Andrew Sundquist	Member	2026

ADMINISTRATION

Becky MacQuarrie
Superintendent

Darcie Rutter
Cutten Principal

Annette Sligh
Ridgewood Principal

Vanessa Carillo-Salas
Business Manager

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE

JUNE 30, 2024

	Second Period Report	Revised Second Period Report*	Annual Report
TK through Third	301.49	301.49	302.67
Fourth through Sixth	226.42	226.42	227.07
Special Education	0.26	0.29	0.29
Total	528.17	528.20	530.03

* The revision to the Second Period Report of Attendance was not the result.

CUTTEN ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Grade Level	Standard Minutes Requirement	2023-24 Actual Minutes	2023-24 Instructional Days	Status
Kindergarten	36,000	51,415	180	In compliance
Grade 1	50,400	51,415	180	In compliance
Grade 2	50,400	51,415	180	In compliance
Grade 3	50,400	55,410	180	In compliance
Grade 4	54,000	55,410	180	In compliance
Grade 5	54,000	55,410	180	In compliance
Grade 6	54,000	55,410	180	In compliance

CUTTEN ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2024

Charter School ID Number	Charter Schools Chartered by the District	Included in the District Financial Statements, or Separate Report
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There are currently no charter schools chartered by the District.

CUTTEN ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Student Activity Fund	Cafeteria Fund
FUND BALANCE		
Ending balance, June 30, 2024, Unaudited Actuals	\$ 12,777	\$ 216,873
Increase in:		
Cash in Banks	989	-
Accounts Receivable	-	19,657
Ending balance, June 30, 2024, Audited Financial Statements	\$ 13,766	\$ 236,530

There were no other adjustments made to any other funds of the District.

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

Assistance Listing Number	Grantor and Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
<u>Special Education Cluster (IDEA)</u>			
84.027	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	\$ 111,551
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	<u>6,698</u>
	Subtotal Special Education Cluster (IDEA)		<u>118,249</u>
<u>Education Stabilization Fund (ESF) Cluster</u>			
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	* 775,088
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	10155	* 225,406
84.425U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	15620	* 38,992
84.425U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	* 67,216
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	15566	* 4,371
	Subtotal Education Stabilization Fund (ESF) Cluster		<u>1,111,073</u>
84.010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	180,737
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	<u>14,487</u>
	Total U.S. Department of Education		<u>1,424,546</u>
<u>U.S. Department of Agriculture</u>			
<i>Passed through California Department of Education</i>			
<u>Child Nutrition Cluster</u>			
10.555	Child Nutrition: School Programs (NSL Sec 11)	13524	<u>166,279</u>
	Subtotal Child Nutrition Cluster		166,279
	Total U.S. Department of Agriculture		<u>166,279</u>
	Total Federal Programs		<u>\$ 1,590,825</u>

* Tested as major program.

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

	Adopted Budget 2024/2025	Actuals 2023/2024	Actuals 2022/2023	Actuals 2021/2022
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 8,202,810	10,252,388	\$ 10,080,925	\$ 8,641,312
Expenditures	9,129,019	8,895,489	7,700,509	8,714,063
Other Uses and Transfers Out	-	-	2,754	-
Total Outgo	9,129,019	8,895,489	7,703,263	8,714,063
Change in Fund Balance	(926,209)	1,356,899	2,377,662	(72,751)
Ending Fund Balance	\$ 8,456,336	\$ 9,382,545	\$ 8,025,646	\$ 5,647,984
Available Reserves	\$ 4,825,009	\$ 5,956,957	\$ 4,622,398	\$ 3,111,739
Designated for Economic Uncertainties	\$ 4,825,009	\$ 5,956,957	\$ 4,622,398	\$ 3,111,739
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	52.9%	67.0%	60.0%	35.7%
<u>All Funds</u>				
Total Long-Term Debt	\$ 10,858,593	\$ 10,884,704	\$ 10,348,330	\$ 8,411,902
Actual Daily Attendance at P-2	524	528	524	529

The general fund balance has increased by \$3,661,810 over the past three years. The fiscal year 2024-25 budget projects a decrease of \$926,209. For a District this size, the State of California recommends available reserves of at least 4 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

The District has incurred an operating surplus in two of the past three fiscal years and anticipates a deficit in 2024-25.

Total long-term liabilities have increased by \$2,472,802 over the past two years due to increases in the net pension liability and the net OPEB liability.

Average Daily Attendance (ADA) has decreased by 1 over the past two years and attendance is budgeted to decrease in fiscal year 2024-25.

CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

1. Schedule Of Average Daily Attendance

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

2. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206. Districts must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

3. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

4. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides information necessary to reconcile the Annual Financial and Budget Report to the audited financial statements.

5. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the District and is presented under the modified accrual basis of accounting. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with the Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The schedule on the following page provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants as the District received revenues in excess of expenditures.

**CUTTEN ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

5. Schedule of Expenditures of Federal Awards (continued)

	Assistance Listing Number	Amount
	<u> </u>	<u> </u>
Total Federal Revenues From the Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 1,606,610
Reconciling items		
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	<u>(15,785)</u>
Total Schedule of Expenditures of Federal Awards		<u>\$ 1,590,825</u>

6. Schedule of Financial Trends and Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Cutten Elementary School District
Eureka, California

Report on Compliance

Qualified and Unmodified Opinions

We have audited the Cutten Elementary School District (the "District") compliance with the requirements specified in the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting applicable to the District's state program requirements identified below for the year ended June 30, 2024.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Cutten Elementary School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other State Programs

In our opinion, Cutten Elementary School District complied, in all material respects, with the other applicable state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Qualified Opinion and Unmodified Opinions on Compliance with State Laws and Regulations

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance 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. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

As described in Finding **2024-01** in the accompanying Schedule of Audit Findings and Questioned Costs, Cutten Elementary School District did not comply with requirement regarding Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirement is necessary, in our opinion, for Cutten Elementary School District to comply with state laws and regulations applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the 2023-24 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 noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- 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 we consider 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 *2023-24 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, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	Yes

School Districts, County Offices of Education and Charter Schools

Description	Procedures Performed
Arts and Music in Schools	Yes
After/Before Schools Education and Safety Program	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes

Charter Schools

Description	Procedures Performed
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Kindergarten Continuance because the district did not have any students repeating kindergarten in the current year.

We did not perform any procedures related to Independent Study because no ADA was reported in the current year.

We did not perform any procedures related to Continuation Education, Early Retirement Incentive, Independent Study-Course Based, Juvenile Court Schools, Middle-Early College High Schools, After/Before School Education and Safety Program, Apprenticeship: Related and Supplemental Instruction, and District of Choice because the District did not offer these programs.

We did not perform any procedures related to Charter Schools Attendance, Mode of Instruction, Nonclassroom-Based Instruction/Independent Study, Determination of Funding for Nonclassroom-Based Instruction, Annual Instructional Minutes – Classroom-Based, and Charter School Facility Grant Program because the District did not have any charter schools.

We did not perform any procedures related to Career Technical Education Incentive Grant as the District did not receive any funding in the current year.

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 identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as item: **2024-01**.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weakness or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

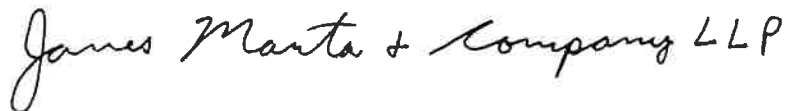
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 a material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item: **2024-01** to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of finding and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 9, 2024



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**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***

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Cutten Elementary School District
Eureka, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cutten Elementary School District (the "District"), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 9, 2024.

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 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. We identified certain deficiencies in internal control, described in the accompany Schedule of Findings and Questioned Costs as item: **2024-02** that we consider to be significant deficiency.

Report on Compliance and Other Matters

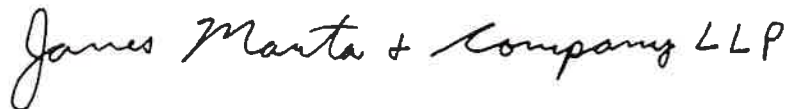
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item: **2024-02**.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs as item: **2024-02**. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 9, 2024



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Cuten Elementary School District
Eureka, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 compliance for each major federal program. 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 requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- 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 we considered 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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 a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

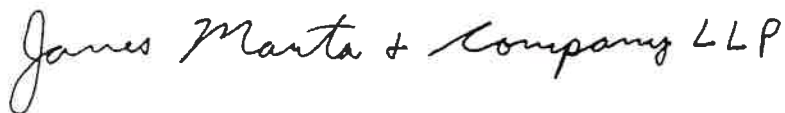
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Cutten Elementary School District as of and for the year ended June 30, 2024, and have issued our report thereon dated December 9, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 9, 2024

FINDINGS AND RECOMMENDATIONS

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings

2024-02: SIGNIFICANT DEFICIENCY - INTERNAL CONTROL – ASSOCIATED STUDENT BODY (30000)

Criteria:

Education Code Section 48930 and the California Department of Education’s “Accounting Procedures for Student Organizations Handbook” require that student body organizations adhere to district regulations. These regulations mandate the following internal control procedures:

- a. Cash receipts should be deposited in a timely manner
- b. Bank statement reconciliations should be completed in a timely manner
- c. Purchase order forms should be reviewed and approved by the principal

Condition:

At Cutten Elementary School and Ridgewood Elementary School, we noted that certain student body cash receipts were recorded without the necessary backup support documentation. Specifically, there were no receipts, invoices, or other supporting documents available to clarify the sources or purpose of the cash receipts.

Effect:

The lack of supporting documentation for cash receipt poses several risks, including:

- a. Unauthorized or inappropriate fundraising activities could occur without proper oversight and approval.
- b. Errors in bank statements may go unnoticed if reconciliations are not performed correctly or on time.
- c. Cash receipts could be made without proper authorization or sufficient documentation, affecting financial transparency and accountability.

Cause:

The policies and procedures for account and cash handling procedures, as outlined by the California Department of Education, were not properly implemented by the school site personnel.

Repeat Finding:

No

Recommendations:

- a. Ensure that all fundraising activities are documented with a fundraising approval form before any event takes place. This form should track projected and actual revenues and expenses and ensure proper authorization and oversight.
- b. Bank reconciliations should be completed and reviewed in a timely manner, with personnel held accountable for their accuracy.
- c. Cash reconciliations should be reviewed and approved by a designated individual who is not involved in the original receipt of funds to provide an additional layer of accountability.
- d. All cash receipts should be accompanied by appropriate backup documentation (e.g., receipts, invoices), which must be retained and properly organized to support the validity of transactions.
- e. Provide training for staff involved in cash handling and financial reporting to ensure they are familiar with district policies and procedures related to ASB funds.

Corrective Action Plan:

The District has hired a new staff member to be responsible for overseeing the student body funds and ensuring proper internal controls are in place.

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

CUTTEN ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section IV – State Award Findings and Questioned Costs

2024-01 SIGNIFICANT DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria:

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM eligible except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

Condition:

During the audit, two students were discovered that were reported as eligible for FRPM status in the CALPADS 1.18 report, but did not have support to verify that status. Subsequently, the District performed their own audit of 100% of the unduplicated pupil counts as reported on the 1.18 - FRPM/English Learner/Foster Youth - Count report for the school sites and discovered an error with the mapping program to upload the data from the AERIES attendance system into the CALPADS reporting system resulting in eleven student being misreported as FRPM eligible.

Effect:

The effect of this finding is an overstatement of 25 unduplicated pupil count at the district as noted below:

<u>Site</u>	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>				<u>Revised FRPM/EL/Foster Youth Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>FRPM Revision</u>	
Cutten Elementary	135	28	2	3	(15)	18
Ridgewood Elementary	136	37	2	2	(10)	31
As certified on CALPADS	271	65	4	5	(25)	49
Audit adjustment	-	-	-	-	-	-
Adjusted counts	<u>271</u>	<u>65</u>	<u>4</u>	<u>5</u>	<u>(25)</u>	<u>49</u>

Cause:

Oversight led to a pupil being misclassified on the CALPADS 1.18 report.

Fiscal Impact:

The fiscal impact is a reduction of LCFF revenues of \$17,593.

Repeat Finding:

Yes, see 2023-1.

Recommendation:

The District should have a process of review in place to ensure the accuracy of the data contained in the CALPADS reports.

Corrective Action Plan:

The District will review and ensure all reports are accurately reported.

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Authority in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Authority. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB Statement No. 101, Compensated Absences

Effective for the fiscal year ending June 30, 2025

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The District is currently assessing the financial statement impact of GASB 101.

GASB Statement No. 102, Certain Risk Disclosures

Effective for the fiscal year ending June 30, 2025

The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints.

We do not expect this standard to have any significant impact on the District.

GASB Statement No. 103, Financial Reporting Model Improvements

Effective for the fiscal year ending June 30, 2026

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues.

We do not expect this standard to have any significant impact on the District.

Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 2			
To tie beginning fund balance to prior year audit report.			
01-8662	Net Increase (Decrease) in the Fair Value of Investments	78,904	
08-9793	Audit Adjustments	2,202	
13-8662	Net Increase (Decrease) in the Fair Value of Investments	651	
17-8662	Net Increase (Decrease) in the Fair Value of Investments	20,263	
21-8662	Net Increase (Decrease) in the Fair Value of Investments	22,837	
35-8662	Net Increase (Decrease) in the Fair Value of Investments	24	
51-8662	Net Increase (Decrease) in the Fair Value of Investments	186	
51-9793	Audit Adjustments	185	
01-9793	Audit Adjustments		78,904
08-8662	Net Increase (Decrease) in the Fair Value of Investments		2,202
13-9793	Audit Adjustments		651
17-9793	Audit Adjustments		20,263
21-9793	Audit Adjustments		22,837
35-9793	Audit Adjustments		24
51-8662	Net Increase (Decrease) in the Fair Value of Investments		185
51-9793	Audit Adjustments		186
Total		125,252	125,252
Adjusting Journal Entries JE # 5			
To adjust over recorded September 2023 breakfast CNIP.			
13-8520	Child Nutrition	4,031	
13-4300	Materials and Supplies		4,031
Total		4,031	4,031
Adjusting Journal Entries JE # 6			
To record student body fund revenue and expenditures in the FY2023-2024.			
08-4300	Materials and Supplies	11,575	
08-9120	Cash in Bank(s)	12,564	
08-8699	All Other Local Revenue		12,564
08-9120	Cash in Bank(s)		11,575
Total		24,139	24,139
Adjusting Journal Entries JE # 7			
To record June 2024 CNIP federal and state revenue.			
13-9200	Accounts Receivable	9,211	
13-9200	Accounts Receivable	10,446	
13-8220	Child Nutrition Programs		9,211
13-8520	Child Nutrition		10,446
Total		19,657	19,657
Total Adjusting Journal Entries		173,079	173,079

Reclassifying Journal Entries

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 3			
To reclass CESD Heating and Ventillation Project phase 3 expenditures from contract service to capital outlay.			
01-6200	Buildings and Improvements of Buildings	148,333	
01-5800	Professional/Consulting Services and Operating Expenditures		148,333
Total		<u>148,333</u>	<u>148,333</u>
Reclassifying Journal Entries JE # 4			
To reclass CNP reimbursement revenue from Federal to State			
13-8220	Child Nutrition Programs	27,289	
13-8220	Child Nutrition Programs	23,061	
13-8520	Child Nutrition	22,867	
13-8220	Child Nutrition Programs		22,867
13-8520	Child Nutrition		27,289
13-8520	Child Nutrition		23,061
Total		<u>73,217</u>	<u>73,217</u>
Total Reclassifying Journal Entries		<u>221,550</u>	<u>221,550</u>

Proposed Journal Entries

None.



Cutten School District

482 Walnut Drive
Eureka, CA 95501
(707) 441-3300 • Fax: (707) 441-1800

Superintendent: Douglas
M. G. Anderson, Ed.D.

MANAGEMENT REPRESENTATION LETTER

December 9, 2024

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cutten Elementary School District (the "District") as of June 30, 2024 and for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 9, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 24, 2023 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.



Cutten School District

1322 Lakeview
Lansing, MI 48906
(313) 441-2280 • Fax: (313) 441-1909

By: *[Signature]*
Ray H. [Signature]

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter and internal control letter to all governing board members.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We have reviewed and approved the adjusting and reclassifying journal entries reflected in the audit statements and Attachment A.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.



Cutten School District

482 Sawdust
Corte, 19590
707 442-3900 Fax: 707 442-3306

Approved by Board
April 16/2009

- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, reconciliation of long-term debt and fixed assets, GASB 34 conversion entries, Pension and OPFB calculations and related disclosures, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.

Information Provided



Cutten School District

102 Adams Lane
Eureka, CA 95503
707-441-3900 • Fax (707) 441-3905

James Marta & Company
LLP (Formerly LLP)

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Cutten Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Cutten Elementary School District is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.



Cutten School District

682 Madison Street
Eureka, CA 95503
(707) 441-1900 • Fax: (707) 441-1985

Supervisor Principal
Victoria Acosta, EdD

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- Cutten Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.



Cutten School District

1125 Bairo Drive
Lindsie, OH 44134
(216) 441-2910 • Fax (216) 441-3988

System of Control
Audit Requirements

- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The methods of measurement or presentation have not changed from those used in the prior period.

Use of a Specialist

We agree with the findings of specialists in evaluating the District's proportionate share of net pension liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.



Cuttin School District

1137 Main Street
Eureka, CA 95901
(916) 441-3889 Fax (916) 441-3306

Superintendent
Bob H. Green, Ed.D.

Pension and Postretirement Benefits

- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

Federal Award Programs

With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.



Cutten School District

416 1/2 West 5th,
Eureka, CA 95501
(707) 441-2965 Fax (707) 441-2988

James Marta & Company LLP
Certified Public Accountants

- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.



Cutten School District

1000 Walnut Drive
Lusk, NE 68959
781-333-3800 • Fax: (781) 461-1005

System Administrator
Becky MacQuarrie, Ed.D.

- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.

Becky MacQuarrie, Ed.D., Superintendent



Cutten School District

4182 Walnut Drive
Eureka, CA 95503
1707-441-3900 • Fax 1707-441-3906

Superintendent/Principal
Beth MacGarrick, EdD

Attachment A JOURNAL ENTRY REPORT

Adjusting Journal Entries



Cutten School District

200 1/2 Babay Drive
 Fairport, NY 14455
 (716) 441-9900 Fax (716) 441-9908

Approved: Thomas J.
 Bell, District Auditor

Account	Description	Debit	Credit
Adjusting Journal Entries #1 - 5			
To adjust beginning fund balances to reflect year-end correct			
01-2962	Net Increase (Decrease) in the Fair Value of Investments	78,904	
05-9793	Asset Adjustments	2,302	
12-2862	Net Increase (Decrease) in the Fair Value of Investments	631	
17-3662	Net Increase (Decrease) in the Fair Value of Investments	30,263	
21-2662	Net Increase (Decrease) in the Fair Value of Investments	22,831	
35-3662	Net Increase (Decrease) in the Fair Value of Investments	24	
51-2662	Net Increase (Decrease) in the Fair Value of Investments	186	
51-3195	Asset Adjustments	186	
01-2962	Asset Adjustments		78,904
05-9793	Net Increase (Decrease) in the Fair Value of Investments		2,302
12-2862	Asset Adjustments		631
17-3662	Asset Adjustments		30,261
21-2662	Asset Adjustments		22,837
35-3662	Asset Adjustments		24
51-2662	Net Increase (Decrease) in the Fair Value of Investments		186
55-2773	Asset Adjustments		186
Total		125,232	125,232
Adjusting Journal Entry #1 - 2			
To adjust over recorded September 2023 immediate CRIP			
13-8520	Child Nutrition	4,031	
13-4500	Materials and Supplies		4,031
Total		4,031	4,031
Adjusting Journal Entry #1 - 6			
To record student body enrollment and expenditures in the FY 2023-2024			
10-4700	Materials and Supplies	15,513	
10-7120	Cash on Hand(s)	32,944	
10-5899	All Other Local Revenue		32,564
10-9120	Cash on Hand(s)		31,521
Total		48,457	64,085
Adjusting Journal Entry #1 - 7			
To record June 2024 CRIP federal and state revenue.			
17-5010	Accounts Receivable	9,211	
13-7100	Accounts Receivable	10,446	
13-2520	Child Nutrition Program		9,211
13-3520	Child Nutrition		10,446
Total		19,657	19,657
Total Adjusting Journal Entries		173,879	173,879



Cutten School District

2181 Highway 270
 Escalante, UT 84597
 (435) 441-3800 • Fax (435) 441-1000

Accountant: Don, CPA
 Jack, CPA/CFP, J.D.

Reclassifying Journal Entries

Account	Description	Debit	Credit
Reclassifying Journal Entries - JE # 2			
To reclass CESD Heating and Ventilation Project phase 3 expenditures from contract service to capital entry.			
01-6200	Buildings and Improvements of Buildings	148,333	
01-6500	Professional/Consulting Services and Operating Expenses		148,333
Total		148,333	148,333
Reclassifying Journal Entries - JE # 1			
To reclass CNP reimbursement received from State Federal to State			
11-8170	Child Nutrition Programs	17,289	
11-8220	Child Nutrition Programs	23,061	
01-8520	Child Nutrition	22,867	
11-8220	Child Nutrition Programs		23,867
11-8520	Child Nutrition		22,289
11-8520	Child Nutrition		23,061
Total		73,217	73,217
Total Reclassifying Journal Entries		221,550	221,550

Proposed Journal Entries

None



Cutten School District

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

Superintendent/Principal
Becky MacQuarrie, EdD

MANAGEMENT REPRESENTATION LETTER

December 9, 2024

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance of the Measure L General Obligation Bond Building Fund (the "Fund") of Cutten Elementary School District (the "District") as of June 30, 2024 and for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the fund financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Fund in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 9, 2024:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 18, 2023, for the preparation and fair presentation of the financial statements of the
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter, internal control letter, and report on bond performance to all governing board members and the citizens' oversight committee.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.



Cutten School District

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

Superintendent/Principal
Becky MacQuarrie, EdD

- We have a process to track the status of audit findings and recommendations.
- We have reviewed and approved the adjusting journal entries reflected in the audit statements and Attachment A.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.



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- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained controls, including a process to monitor the system of internal control.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with *accounting principles generally accepted in the United States of America, GASB-34 fund statement reporting*.
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with *GASB-34 fund statement reporting*.
- c. The methods of measurement or presentation have not changed from those used in the prior period
- d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- e. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- f. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.



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Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - All transactions have been recorded in the accounting records and are reflected in the financial statements.
 - We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been *no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices
- The Measure L General Obligation Bond Building Fund of the Cutten Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Measure L General Obligation Bond Building Fund of the Cutten Elementary School District is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or



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markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- The Measure L General Obligation Bond Building Fund of the Cutten Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



Becky MacQuarrie, Superintendent

Attachment A – Journal Entry Report

Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 2			
To tie beginning fund balance to prior year audit report.			
21-8662	Net Increase (Decrease) in the Fair Value of Investments	22,837	
21-9793	Audit Adjustments		22,837

Reclassifying Journal Entries

None.

Proposed Journal Entries

None.

December 5, 2024

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Angela West, Director of Fiscal Services

SUBJECT: RESOLUTION OF 2023-2024 AUDIT FINDINGS AND RECOMMENDATIONS

Education Code 41020 et al. requires the County Office of Education to review your independent auditor's audit report, especially audit exceptions, and to determine that your district has either corrected the exception(s) or has an acceptable plan of correction. The shared responsibility between the County Superintendent and the State Superintendent of Public Instruction (SPI) for ensuring that findings and recommendations are corrected is also located in E.C. 41020.

It is important that you implement your auditor's other recommendations quickly to insure district assets are safeguarded. Unresolved or partially implemented prior year findings and recommendations must transfer to oversight of the SPI and, as such, bring a heightened awareness of a district's financial standing to the California Department of Education (CDE).

We have completed our review of your 2023-2024 audit report and have found one or more areas that require further explanation, corrective action or a plan for correction. Please provide clear and concise responses on the attached Corrective Action Form(s) for each finding and recommendation listed on the enclosed Audit Exception Matrix. Please note, Ed Code 41020 (g)(1)(C)(2) specifically states: "...A description of correction or plan of correction shall be incorporated in the audit report, describing the specific actions that are planned to be taken, or that have been taken, to correct the problem identified by the auditor. The descriptions of specific actions to be taken or that have been taken shall not solely consist of general comments such as "will implement," "accepted the recommendation," or "will discuss at a later date." In addition, the corrective action must be specific as to who or what position is responsible for ensuring the finding is corrected. While an auditor may comment on the content of your Corrective Action Plan, it is the fiduciary duty of HCOE to assess and ensure, to the extent possible, these exceptions are adequately resolved.

For your convenience, on subsequent pages we have listed the findings over which the SPI retains oversight responsibility. You should receive correspondence from and respond directly to CDE regarding those audit exceptions.



Plan to have your Board review and approve your Corrective Action Plans at the April board meeting. The Superintendent and Board President (or designee) should then sign the Certification of Corrective Actions. **Please return the Certification and all of the Corrective Action Plan(s), with supporting documentation as required, to the Business Office by April 30, 2025.**

Also enclosed with this mailing is an Audit Activity Reporting Calendar for your reference. **Please note that once you receive your audit, every district Board shall review and accept the annual audit at a public meeting (EC 41020.3).**

We are required to certify to the State Superintendent of Public Instruction that all required work by you and this office is completed by May 15, 2025.

If you need additional clarification about any of the Findings and Recommendations, please contact your auditor. If you need technical assistance developing acceptable Corrective Action Plans, please do not hesitate to contact Angela West at 441-3946. Thank you.



Humboldt County Office of Education

AUDIT ACTIVITY REPORTING CALENDAR

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>ACTIVITY</u>
December 15	Auditor	Audit reports shall be submitted to the State Controller, County Office of Education and the districts.
January 31	County Office	On or before this date, the Humboldt County Office of Education will provide to the Districts the Independent Auditor Selection Form.
January 31	District	On or before this date, at a public meeting, the district Board shall review and accept the annual audit (EC 41020.3).
January 31	County Office	The County Office shall provide to the districts the Certification of Corrective Action and specific Audit Findings Corrective Action Forms, which must be adopted by the board and returned to the County Office by April 1.
February 15	District	On or before this date, school districts shall submit to the County Office of Education the Independent Auditor Selection Form for the current fiscal year.
April 1	District	On or before this date, school districts shall submit to the County Office of Education the Certification of Corrective Action and specific Audit finding Corrective Action Forms adopted by their Governing Board.
April 1	District	On or before this date, ONLY school districts <u>that have changed auditing firms and/or the contract commitment</u> must submit to the County Office verification that their Governing Board has approved the new contract for the current fiscal year.
April 30	District	Any additional information required of the school district must be submitted to the County Office by this date.
May 1	County Office	The County Office shall provide for an audit contract for any district that had not secured an auditor for the current fiscal year.
May 15	County Office	The County Office shall certify to the SPI and the State Controller that it has reviewed all audits of school districts and fulfilled the fiduciary required of E.C. 41020.

Humboldt County Office of Education
2023-2024 AUDIT EXCEPTION MATRIX

 Cutten Elementary School District

***CURRENT YEAR RECOMMENDATIONS
 (HCOE OVERSIGHT)***

Total Number of Findings:	2	Williams Findings:	No
Fiscal Impact of Findings:		Finding Number(s):	
2024-01	\$ (17,593)		
	\$		
	\$		
	\$		

Rec. No.	Code No.	Current Year Recommendations	Audit Report Page #	Is There A Financial Impact? (Y/N)	Acceptable Plan? (Y/N)	Comments
01	40000	Significant Deficiency – Unduplicated Local Control Funding Formula Pupil Counts	75	Y	N	Prior year recommendation. Plan should identify district staff responsible for reconciliation or resolution.
02	30000	Significant Deficiency – Internal Control – Associated Student Body	73	N	N	Plan should identify district staff responsible for reconciliation or resolution.

2023-2024 AUDIT FINDING CORRECTIVE ACTION

DISTRICT NAME: Cutten Elementary School District

FINDING CATEGORY: Significant Deficiency-Unduplicaed Local Control Funding Formula Pupil Counts
(from audit)

FINDING NUMBER: 1 **AUDIT PAGE NUMBER:** 75
(from matrix)

Describe below specific corrective action used in resolving audit findings:

New processes and oversight (as per corrective action from 2022-2023) by the Technology Coordinator and the site secretaries were put in place last year to ensure our Student Information System (SIS) Data and CALPADS data matched in regards to the unduplicated count. However, the corrective action was put in place only after it was made known to us by our auditors of the system error, which was too late to correct for in the system to the State. Therefore, our unduplicated count was deemed incorrect from the Fall 1 data. This issue has been resolved by the new processes, training, and oversight put into place. Secretaries verify data in the SIS system by Direct Cert CALPADS data, Income verification forms, ELor Foster Youth status, and backup is documented and verifiable.

ATTACH ALL PERTINENT DOCUMENTATION.

Number of pages attached for this finding: 0

DISTRICT NAME: Cutten Elementary School District

FINDING CATEGORY: Significant Deficiency-Internal Control-Associated Student Body
(from audit)

FINDING NUMBER: 2
(from matrix)

AUDIT PAGE NUMBER: 73

Describe below specific corrective action used in resolving audit findings:

The District has hired two new staff members to be responsible for overseeing the student body funds and ensuring proper internal controls are in place. More training and oversight will be given by the Business Officer and Superintendent to verify proper internal control processes are being followed.

ATTACH ALL PERTINENT DOCUMENTATION.

Number of pages attached for this finding: 0

**DISTRICT CERTIFICATION OF CORRECTIVE ACTIONS
2023-2024 AUDIT FINDINGS AND RECOMMENDATIONS**

DISTRICT NAME: Cuttan Elementary School District

2023-2024 Certification of Corrective Actions is hereby filed by the Governing Board of the school district.

President of the Governing Board

Date of Meeting

2023-2024 Certification of Corrective Action:

As regards to the 2023-2024 audit, the District Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have or will be implemented and will be used in the ensuing years.

District Superintendent

Date

Number of corrective actions certified: _____

SUPPLEMENTAL INFORMATION

Date prepared: _____

Report prepared by: _____

Telephone Number: _____

FAX Number: _____

RESOLUTION NO. 1

RESOLUTION OF THE BOARD OF TRUSTEES OF THE CUTTEN SCHOOL DISTRICT DECLARING RESULTS AND CERTIFYING PROCEEDINGS OF SCHOOL BOND ELECTION HELD NOVEMBER 5, 2024, AND ESTABLISHING A CITIZENS' OVERSIGHT COMMITTEE FOR ALL DISTRICT BOND MEASURES

WHEREAS, at a meeting duly called and held on June 24, 2024, the Board of Trustees (the "Board") of the Cutten School District (the "District") duly adopted a resolution (the "Resolution Ordering School Bond Election") ordering an election be held on November 5, 2024, on the question of authorizing the issuance of bonds of the District in the aggregate principal amount of \$5,000,000 to fund certain projects described in the bond project list included in the full text of the bond measure (the "2024 Bond Measure"); and

WHEREAS, the Humboldt Superintendent of Schools (the "County Superintendent of Schools") has jurisdiction over the District; and

WHEREAS, on or before August 9, 2024, being no fewer than 88 days before the date of said bond election, the Board caused to be delivered to the Registrar of Voters of the County of Humboldt (the "County") and the Clerk of the Board of Supervisors of the County one or more certified copies of the Resolution Ordering School Bond Election, containing specifications of the election order; and

WHEREAS, within the Resolution Ordering School Bond Election, the Board requested the consolidation of said bond election with such other elections as may be held on the same date in territory partly or wholly the same; and

WHEREAS, on the date of said election, November 5, 2024, a statewide general election was conducted throughout the District, and the 2024 Bond Measure was submitted to the electors of the District; and

WHEREAS, the Registrar of Voters of the County has submitted to the Board a certified statement of the votes cast in said bond election, showing the votes cast for and against the 2024 Bond Measure (the "Statement of Election Results"), a copy of which is attached hereto as Exhibit A; and

WHEREAS, Sections 15278 *et seq.* of the California Education Code (the "Education Code") require that the Board establish and appoint an independent citizens' oversight committee (the "Citizens' Oversight Committee") with respect to the 2024 Bond Measure, the purpose of which shall be to inform the public concerning the expenditure of proceeds from the bonds approved under the 2024 Bond Measure; and

WHEREAS, the Board desires to establish and appoint the Citizens' Oversight Committee; and

WHEREAS, the Board desires to establish bylaws to guide the operation of the Citizens' Oversight Committee (the "Bylaws"); and

NOW, THEREFORE, the Board of Trustees of the Cutten School District, does hereby find, resolve, determine and order, as follows:

Section 1. All of the above recitals are true.

Section 2. The Statement of Election Results, certified by the Registrar of Voters of the County, is hereby received, confirmed, approved and entered upon the minutes of this meeting.

Section 3. It appears from the Statement of Election Results that at least 55% of all the votes cast at the election on the 2024 Bond Measure were in favor of the 2024 Bond Measure, and the Board hereby declares the 2024 Bond Measure approved.

Section 4. All proceedings had in the premises by the Board and the officers of the District with respect to the election on the 2024 Bond Measure are hereby certified by the Board to the Board of Supervisors of the County.

Section 5. The Clerk of the Board is hereby directed to deliver a copy of this Resolution certified as to its due adoption, together with a copy of the certified Statement of Election Results, to the County Superintendent of Schools, and such documents together shall constitute and be deemed the report required by Education Code Section 15111.

Section 6. The County Superintendent of Schools is hereby requested to send a copy of the Statement of Election Results to the Board of Supervisors of the County, in accordance with Education Code Section 15274.

Section 7. The Clerk of the Board is hereby directed to file a certified copy of this Resolution with the Board of Supervisors of the County.

Section 8. The Bylaws, a copy of which is attached hereto as Exhibit B, are hereby approved.

Section 9. The Citizens' Oversight Committee shall have the specific purposes and be operated in the manner required by Sections 15278 *et seq.* of the Education Code and the Bylaws, as such provisions and Bylaws may be amended from time to time.

Section 10. The Citizens' Oversight Committee is declared to be the independent citizens' oversight committee for all current and future bond measures of the District, including the 2024 Bond Measure.

Section 11. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this day, January 13, 2025.

APPROVED:

President
of the Board of Trustees
of the Cutten School District

ATTEST:

Clerk of the Board of Trustees
of the Cutten School District

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Trustees of the Cutten School District, County of Humboldt, California, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Trustees of said District held at the regular meeting place thereof on January 13, 2025, and entered in the minutes thereof, of which meeting all of the members of the Board of Trustees had due notice and at which a quorum thereof was present, and that at said meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before the meeting at 2060 Ridgewood Drive, Cutten, California, a location freely accessible to members of the public, and on the Districts website at <https://cuttensd.org/board-agendas-and-minutes/>, and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in the District administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: _____, 2025

Clerk of the Board of Trustees
Cutten School District

EXHIBIT A
STATEMENT OF ELECTION RESULTS

[See attached]

EXHIBIT B

BYLAWS

[See attached]

DATE: JANUARY 13, 2025

TITLE: RESOLUTION OF THE BOARD OF TRUSTEES OF THE CUTTEN SCHOOL DISTRICT DECLARING RESULTS AND CERTIFYING PROCEEDINGS OF SCHOOL BOND ELECTION HELD ON NOVEMBER 5, 2024, AND ESTABLISHING A CITIZENS' OVERSIGHT COMMITTEE FOR ALL DISTRICT BOND MEASURES

Summary Statement:

At a meeting duly called and held on June 24, 2024, the Board of Trustees (the "Board") of the Cutten School District (the "District") duly adopted a resolution ordering an election be held on November 5, 2024, on the question of authorizing the issuance of bonds of the District in the aggregate principal amount of \$5,000,000 to fund certain projects described in the bond project list included in the full text of the bond measure (the "2024 Bond Measure").

On November 5, 2024, the election on the 2024 Bond Measure was held and the Registrar of Voters of the County of Humboldt (the "County") has submitted to the Board a certified statement of the votes cast in said bond election, showing the votes cast for and against the 2024 Bond Measure (the "Statement of Election Results"), and it appears from the Statement of Election Results that at least 55% of all the votes cast at the election on the 2024 Bond Measure were in favor of the 2024 Bond Measure.

Pursuant to California Education Section 15274, the Board is now to (a) enter the results of the election upon its minutes, and (b) certify the election proceedings had in the premises to the Board of Supervisors of the County. This action item accomplishes both such actions.

In addition, Sections 15278 *et seq.* of the California Education Code require that the Board establish and appoint an independent citizens' oversight committee (the "Citizens' Oversight Committee") with respect to the 2024 Bond Measure, the purpose of which shall be to inform the public concerning the expenditure of proceeds from the bonds approved under the 2024 Bond Measure. This action approves bylaws for the Citizens' Oversight Committee to guide the selection of members for, and the operation of, the Citizens' Oversight Committee.

Budget Implications:

Bonds issued under the 2024 Bond Measure will finance projects authorized by the voters at the November 5, 2024, election. The bonds will be paid from taxes on property located within the boundaries of the District levied and collected by the County. Under the California Education Code, the District must, without expending bond funds, provide the Citizens' Oversight Committee with any necessary technical assistance and provide the committee with administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the Citizens' Oversight Committee.

Recommendation:

It is recommended that the Board approve the attached resolution, thereby (a) entering the election results in the Board's minutes, (b) certifying the election proceedings had in the

premises to the Board of Supervisors of the County, and (c) approving the bylaws for the Citizens' Oversight Committee.

**Cutten School District
General Obligation Bonds**

**Citizens' Oversight Committee
Bylaws**

I. Establishment

The Board of Trustees (the "Board") of Cutten School District (the "District") is required to appoint members to an independent citizens' oversight committee (the "Committee") as a result of the passage of any voter-approved bond measure conducted pursuant to paragraph (3) of subsection (b) of Section 1 of Article XIII A of the Constitution of the State of California (added pursuant to Proposition 39 in November 2000), in accordance with the Strict Accountability in Local School Construction Bonds Act of 2000, Section 15264 *et. seq.* of the California Education Code. *Educ. Code §15278(a)*. The District intends that the Committee serve as the independent citizens' oversight committee for all current and future voter-approved bond measures conducted pursuant to paragraph (3) of subsection (b) of Section 1 of Article XIII A of the Constitution of the State of California (added pursuant to Proposition 39 in November 2000).

II. Purpose

A. Statutory Purposes. The Committee is charged by statute with the following purposes:

1. To promptly alert the public to any waste or improper expenditure of school construction bond money. *Educ. Code §15264(c)*.
2. To inform the public concerning the expenditure of bond revenues. *Educ. Code §15278(b)*.
3. Ensuring that bond revenues are expended only for the purposes described in the Constitution; that is, 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. *Calif. Const. art. XIII A, §1(b)(3); Educ. Code §15278(b)(1)*.
4. Ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses. *Calif. Const. art. XIII A, §1(b)(3)(A); Educ. Code §15278(b)(2)*.

B. Role of Committee vis-à-vis Board.

1. As the legally elected representative of the voters, the Board, on the advice of the Superintendent, must make all decisions relating to how bond funds are spent, how bond projects are configured, the cost, priority and timeline for completion of the various bond projects, and all other matters necessary in connection with the District's building program.
2. The Board has no authority to delegate these decisions to any other body, including a citizens' oversight committee.
3. The basic role of the Committee is to review Board actions in spending bond funds, and report the findings with respect to such actions to the public.

III. Members

A. Minimum Size. The Committee shall always be comprised of at least 7 members. *Educ. Code §15282(a)*.

- B. Required Members. Pursuant to statute, the Board shall appoint to the Committee the following members: *Educ. Code §15282(a)*.
1. One member active in a business organization representing the business community located within the District.
 2. One member active in a senior citizens' organization.
 3. One member active in a bona fide taxpayers' organization.
 4. One member who is the parent or guardian of a child enrolled in the District.
 5. One member who is the parent or guardian of a child enrolled in the District and who is active in a parent-teacher organization, such as the PTA or school site council.
 6. Two other members, selected from the public at large.
- C. Board Procedures for Appointment of Committee.
1. Appointment.
 - a. Persons interested in serving as members of the Committee shall submit a written application to the Superintendent, specifying such information as the Superintendent shall reasonably require. Such information shall include, at a minimum:
 - (i) the specific position or positions listed in Section III.B, above, for which the applicant qualifies
 - (ii) such information as may be necessary to verify that the applicant meets that qualification requirement.
 - b. The Superintendent shall recommend from among the qualifying applications a list of names to the Board for appointment to the committee, specifying how the requirements of Section III.B are met, or as many of those requirements as possible given the applications submitted.
 - c. The slate of names shall be approved or rejected as a whole by a majority vote of the Board. If rejected, the Board shall direct the Superintendent to prepare a new slate of names for approval, including a new application procedure if appropriate.
 2. Failure to Appoint.
 - a. Willful failure to appoint the Committee is grounds for legal action by any taxpayer against the Board. *Educ. Code §15284(a)(4)*.
 - b. The Board will make a good faith effort to appoint the Committee and fill vacancies to ensure that the Committee is fully constituted and functioning. No vacancy, at initial appointment or otherwise, will prevent the Committee from meeting and conducting its business.
 - c. In the event that the Superintendent does not receive acceptable applications from the public to fill all of the positions specified in Section III.B, above, or if at any time there is a vacant position on the Committee, the Superintendent shall cause a notice of the vacancy to be posted in a conspicuous public place (e.g., where regular public notices of the Board are posted), specifying the eligibility requirement for the vacant position and that a written application must be submitted to the Superintendent, and such notice shall remain posted until the vacancy is filled. The Superintendent, in his discretion, may advertise the vacant position in a newspaper reasonably expected to be circulated among interested persons, and may contact organizations to request nomination of interested persons to fill the positions that require active membership in such organization.
- D. Additional Eligibility Restrictions. The following persons are not eligible to serve on the Committee: *Educ. Code §15282(b)*.
1. Any employee of the District.

2. Any official of the District.

For purposes of this limitation, the Board finds that any elected or appointed member of the Board is an “official of the district” within the meaning of Section 15282(b). The Board finds that no member of any other citizen committee of the District appointed by the Board to serve without pay is an “official of the district” within the meaning of Section 15282(b).

3. Any vendor, contractor or consultant of the District.

The Board finds that no person is a vendor, contractor or consultant of the District prohibited from serving on the Committee within the meaning of Section 15282(b) unless such person, or any company of which such person is an owner or part owner, agrees or has agreed to perform services or furnish goods or supplies to the District under any agreement or contract that has not been fully performed. Prior contractual relationships with the District do not disqualify a person from serving on the Committee.

E. Term.

1. Each of the members specified by statute is appointed for a term of two years. *Educ. Code §15282(a).*
2. No member shall be appointed to more than three consecutive two-year terms. *Educ. Code §15282(a).*

The Board hereby further establishes the following provisions on the terms of members:

3. Notwithstanding the two-year term required by statute, the term of any member shall terminate upon:
 - a. death of the member
 - b. written resignation of the member
 - c. disability or illness of the member, upon a finding by the Board that the member is unable to effectively continue to serve on the Committee
 - d. for any member appointed to meet any of the criteria of categories 1 – 5 described in Section III.B, above, the member no longer fulfills the requirement of the position to which appointed.
 - e. the sale or provision of any goods or services to the District, or entry into any contract with the District for such sale or provision, whether or not related to the bond program, such that the member becomes a “vendor, contractor, or consultant” within the meaning of Section III.D.3, above
 - f. the employment, appointment or election of such member to a position with the District, such that the member becomes an “employee of the District” or an “official of the District” within the meaning of Section III.D.1 or 2, respectively
 - g. failure of the member to participate in the meetings and activities of the Committee, upon a finding by the Board that the member is unable or unlikely to effectively continue to serve on the Committee.

The Board requests that Committee members keep the Board informed regarding the status of other members, so that the Board can take appropriate action to replace or reappoint Committee members in a timely manner.

4. The term of any member appointed to succeed a member whose term has been terminated pursuant to Section III.E.5 shall be two years, or such lesser time as remains in the term of the departing member, as the Board shall determine.

F. Compensation. Members serve without compensation. *Educ. Code §15282(a)*.

IV. **Duties**

To carry out its stated purposes, the Committee shall perform the following duties:

A. Review Expenditures. The Committee shall review expenditure reports produced by the District to ensure that (a) bond proceeds are expended only for the purposes set forth in the applicable bond measure; and (b) no bond proceeds are used for any teacher or administrative salaries or other operating expenses.

B. Regular Reports. The Committee shall issue regular reports on the results of its activities.

C. Annual Report. The Committee shall present to the Board, in public session, an annual written report which shall include the following: (a) a statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution, and (b) a summary of the Committee's proceedings and activities for the preceding year.

V. **Authorized Activities**

In furtherance of its purposes, the Committee is authorized by statute to engage in the following activities: *Educ. Code §15278(c) and 15286*.

A. Receiving and reviewing copies of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

B. Receiving and reviewing copies of the annual, independent financial audit required by the Constitution. Consistent with the provisions contained in subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, the required annual, independent financial and performance audits for the preceding fiscal year shall be submitted to the Committee at the same time they are submitted to the District, but no later than March 31 of each year. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits.

C. Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

D. Receiving and reviewing copies of any deferred maintenance proposals or plans developed by the District.

E. Reviewing efforts by the District to maximize bond revenues through cost-saving measures.

VI. **Meetings**

A. Initial Organization; Officers. In order that the Committee serve effectively and fulfill the purposes for which it is established, the Board recommends to the Committee that the Committee shall organize and conduct meetings as follows:

1. Initial Meeting. At the initial meeting of the Committee, the Superintendent or a person designated by the Superintendent should open the meeting and facilitate the selection by the Committee members of a presiding officer. Thereafter, selection of a presiding officer and any other officers of the Committee should be by whatever means the Committee determines.
2. Chair. The Committee should designate a member as presiding officer or chair to preside over meetings of the Committee.
3. Vice Chair. The Committee should designate a member as Vice Chair to assume the duties of the Chair in the Chair's absence.
4. Representative. The Committee should designate a member or members to represent the Committee at public meetings of the Board and make reports thereto on a regular basis as the Committee shall determine or as the Board may request.
5. Secretary. The Committee should designate a member as secretary to keep accurate minutes of the Committee's meetings and actions, in order to fulfill the legal requirement that such minutes and documents and reports be entered into the public record.

B. Reports; Meetings.

1. Reports. The Committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. *Educ. Code §15280(b).*
2. Annual Meeting of the Committee. The Committee is required to conduct at least one annual meeting, the purpose of which is to receive the reports and documents required to be provided to the Committee by the Board, and to approve a report of the Committee. *Educ. Code §15280(b), 15278(c).*
3. Other Meetings of the Committee. The Board recommends that the Committee meet as often as necessary in order to effectively perform its duties.
4. The Board will reserve a place on the regular Board agenda for address by a representative of the Committee. The Committee is not expected or required to make a report at each regular Board meeting.

C. Notice of Meetings; Minutes.

1. The Committee's meetings are governed by the Ralph M. Brown Act, commencing at Section 54950 of the California Government Code. *Educ. Code §15280(b).*
 - a. All Committee proceedings shall be open to the public.
 - b. Notice to the public of any meeting of the Committee shall be provided in the same manner as the proceedings of the Board.
2. Minutes of the proceedings of the Committee and all documents received and reports issued by the Committee are a matter of public record. *Educ. Code §15280(b).*
3. The District shall maintain and make available to the Committee an Internet website for publication of proceedings of the Committee. *Educ. Code §15280(b).*
4. All documents received and reports issued by the Committee shall be made available to the public on the website. *Educ. Code §15280(b).*

In order to publicize and make available the Committee's proceedings, the Committee Secretary shall provide to the Superintendent any documents received by, and reports issued by, the Committee, in whatever form received or issued, and minutes of the meetings of the Committee or any subcommittees created by the Committee.

District staff members are directed by the Board to assist the Committee in publicizing its meetings, in complying with the requirements of the Brown

Act, and in posting documents and reports on the website maintained by the District for the Committee. District staff will assist the Committee in these and the other activities of the Committee as provided in Section VI.D, below.

D. Technical Assistance.

1. The Board is required to provide the Committee with any necessary technical assistance and shall provide administrative assistance to the Committee in furtherance of its purpose. *Educ. Code §15280(a).*
2. The Board is required to provide sufficient resources to publicize the conclusions of the Committee. *Educ. Code §15280(a).*
3. No bond funds shall be expended on any activities or technical assistance provided to the Committee. *Educ. Code §15280(a).* The Board will not treat this prohibition against expending bond funds to provide technical assistance to the Committee to include the preparation and photocopying for the members of the Committee copies of the annual independent performance audit and the annual independent financial audit of the applicable bond program required by the Constitution.
4. In order to allow the Committee its independence, the Board does not expect to send a staff representative to each meeting of the Committee. At the Committee's request, the Board will endeavor to provide the materials, meeting space, and staff consultation as the Committee shall require, specifically taking into account whether the request involves a reasonable expenditure of District general funds. The Board does not expect to purchase specialized software or hardware, commit additional staff time, or engage consultants to develop information for, prepare reports for, or attend meetings of, the Committee beyond what is required by statute and what is prepared for the Board.

**CUTTEN SCHOOL DISTRICT
CITIZENS' OVERSIGHT COMMITTEE**

Application for Appointment

The Board of Trustees is inviting community members to apply to serve on the District's Citizens' Oversight Committee, which is being established as a result of at least 55 percent of voters in the District voting in favor of Measure K at the November 5, 2024 election (hereinafter referred to as the "Bond Measure"). The Bond Measure was conducted pursuant to paragraph (3) of subsection (b) of Section 1 of Article XIII A of the Constitution of the State of California (added pursuant to Proposition 39 in November 2000). The California Education Code requires that a Citizens' Oversight Committee be established if a school bond is passed pursuant to a 55 percent (super-majority) approval.

Pursuant to the California Education Code, the general duties of the Committee are to:

- Ensure the Bond Measure funds are spent only on projects listed in the Bond Measure, and that no funds are used for any other purpose, including teacher and administrator salaries and other school operating expenses.
- Receive and review copies of the annual financial and performance audits with respect to the projects listed in the Bond Measure as required by the laws of the State of California.
- Provide information to the public concerning the expenditure of bond funds.

The Committee is required to meet at least annually, but will likely meet quarterly. For more information, call Cutten Elementary School District at (707) 441-3900 .

To apply, the following are required:

- Letter of Application: Briefly describe the qualifications, educational background, community service, professional skills and experience, or expertise that qualifies you for membership on this Committee, and why you wish to serve on the Committee.
- Application Form: (attached)

Please submit the above two (2) items by _____, 2025 to:

**Becky MacQuarrie, Cutten Superintendent,
bmacquarrie@cuttensd.org or
mail to 4182 Walnut Drive, Eureka, CA 95503]**

Cutten School District

**Citizens' Oversight Committee
Application for Appointment**

Applicant Name: _____

Address: _____

Telephone (home): _____ Telephone (work): _____

Occupation: _____ Fax: _____

Place of Employment: _____ Length: _____

E-mail: _____

The following information will be used to comply with the California Education Code requirements concerning independent Citizens' Oversight Committee membership as well as the Bylaws of the Citizens' Oversight Committee. The Education Code and Committee Bylaws require that the Committee have at least one member representing each of first five categories. Representatives-at-Large will also be considered for membership.

Membership position(s) that applicant is qualified to fill – check all that apply.

- Active in business organization representing the business community located within the Cutten School District

Please specify: _____

- Active in senior citizens' organization.

Please specify: _____

- A parent or guardian of a child enrolled in the Cutten School District.

Please specify: _____

- Both (i) a parent or guardian of a child enrolled in the Cutten School District and (ii) active in a parent-teacher organization.

Please specify: _____

- Active in a bona fide taxpayers' organization.

Please specify: _____

- Representative-at-Large.

Are you, to the best of your knowledge, able to maintain qualification in the membership position(s) checked above for a two-year period? Yes No (circle)

(continued)

1. Are you at least 18 years old and a citizen of the State of California? Yes No

2. Are you an employee or public official of the Cutten School District? Yes No

Note: Employees and public officials of the District are prohibited by law from being members of the committee.

3. Are you a vendor, contractor or consultant to the Cutten School District? Yes No

Note: Vendors, contractors and consultants to the District are prohibited by law from being members of the committee.

4. Are you able to complete at least one two-year term as a member of the Committee and refrain from becoming an employee, vendor, contractor, or consultant of the Cutten School District? Yes No

5. Are you a resident of the Cutten School District? Yes No

Years residing in District: _____

6. Are there any conflicts of interest or any potential conflicts of interest (real estate, litigation, business) which would interfere with your duties as a member of this committee? If yes, please explain: Yes No

Certification of Applicant

I hereby certify that I have reviewed the Bylaws of the Citizens' Oversight Committee and acknowledge and understand that the sole purpose of the Citizens' Oversight Committee is to inform the public concerning the expenditures of bond proceeds for the Bond Measure. I hereby certify that the answers and statements in this application are true and complete to the best of my knowledge and belief.

Signature

Date

**HELP AMERICA VOTE ACT OF 2002
CERTIFICATION OF ELECTIONS OFFICIAL**

STATE OF CALIFORNIA

COUNTY OF Humboldt




ss.

Pursuant to the statewide voter registration list requirements set forth in the Help America Vote Act of 2002 ((HAVA) 52 U.S.C. § 21083),

I, Juan Pablo Cervantes, County Clerk/Registrar of Voters for the County of Humboldt, State of California, hereby certify that I complied with all provisions of Chapter 2 of Division 7 of Title 2 of the California Code of Regulations for the Federal election held on the 5th day of November 2024, in the County of Humboldt, State of California and all elections consolidated therewith.

I hereby set my hand and official seal this 3rd day of December, 2024, at the County of Humboldt





County Clerk/Registrar of Voters
County of Humboldt

State of California

**CERTIFICATION OF
COUNTY CLERK/REGISTRAR OF VOTERS OF THE
RESULTS OF THE CANVASS
OF THE NOVEMBER 5, 2024,
GENERAL ELECTION**

STATE OF CALIFORNIA


COUNTY OF Humboldt

} SS.

I, Juan Pablo Cervantes, County Clerk/Registrar of Voters of County of Humboldt, do hereby certify that, in pursuance of the provisions of Elections Code section 15300, et seq., I did canvass the results of the votes cast in the General Election held in said County on November 5, 2024, for measures and contests that were submitted to the vote of the voters, and that the Statement of Votes Cast, to which this certificate is attached is full, true, and correct.

I hereby set my hand and official seal this 3rd day of December, 2024, at the County of Humboldt





County Clerk/Registrar of Voters
County of Humboldt

State of California

Client Proposal

This offer is valid through: 12/14/2024

Shady Lady Window Coverings & Design

405 Henderson St
Eureka, CA 95501-4428
Phone: (707) 442-1500
Fax:
Email: hickshumboldt@gmail.com

Date	Quote
12/04/2024	19337920
PO Reference	
Architectural 5	
Salesperson	
Heidi Steele	

Sold To:

Cutten Elementary
4182 WALNUT DR
EUREKA, CA 95503-6223
W: (707) 832-7374
Sidemark: Cutten Elementary

Manufacturing Notice

Thank you for considering Shady Lady for your window coverings! Creating a comfortable and inviting living space for you and your family is one of the most important investments you can make. We appreciate the opportunity to assist you in such an important decision, and we look forward to working with you to discover the perfect solution for your home.

Your custom proposal is attached. Keep in mind that the time required to complete your order may vary depending on availability of materials. Hunter Douglas is committed to doing everything possible to provide reliable ship dates while maintaining the very best quality and craftsmanship. However, occasionally, shipping delays and materials shortages may impact our business; if a delay impacts your order, a member of our team will contact you with the most current estimated information.

If you have questions concerning your proposal, or have made your decision, contact us as soon as possible. Thanks again for your business, and for your interest in Shady Lady and Hunter Douglas window coverings!

Shady Lady Policies

Deposits on new orders: all new orders require a deposit of 75% of the total invoice prior to ordering product. Once installation is complete, the final 25% is due.

Product storage: installation or pickup of new product must occur **within 2 weeks of delivery** at the Shady Lady location or a \$25 per day storage/stock fee will be added to the invoice, unless prior arrangements or approval have been made.

Client Proposal

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Shady Lady Window Coverings & Design

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Item	Room Location	Description	Qty	Each	Extended																																																																																
1	Classroom 1- 1	Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra	1	348.00	348.00																																																																																
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Client Proposal

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Counter Balance System	No	Chain Color	731 - Stainless
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Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

3 Classroom 1-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 1- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
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Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

4 Classroom 1- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 1- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

5 Classroom 2- 1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 348.00 348.00

Location	Classroom 2- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount

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Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

6 Classroom 2- 2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 2- 2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover

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Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

7 Classroom 2- 3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 2- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

8 Classroom 2- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 2- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra

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Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.456500684393992		

9 Classroom 3-1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 347.00 347.00

Location	Classroom 3-1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket

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Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

10 Classroom 3-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 3-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

11 Classroom 3-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 3-3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded

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Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

12 Classroom 3-4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 3-4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No

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Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

13 Classroom 4- 1	Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra	1	344.50	344.50
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Location	Classroom 4- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

14 Classroom 4- 2	Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra	1	355.00	355.00
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Location	Classroom 4- 2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up

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Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

15 Classroom 4-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 4- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar

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Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

16 Classroom 4- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 4- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

17 Classroom 5- 1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 347.00 347.00

Location	Classroom 5- 1	Collection	Contract Roller - RB500 Plus
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Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

18 Classroom 5-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 5-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No

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Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side Rollup Diameter	No	Special Instructions	No
	2.4565006843939923		

19 Classroom 5-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 5- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side Rollup Diameter	No	Special Instructions	No
	2.4565006843939923		

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20 Classroom 5- 4 **Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra** 1 344.50 344.50

Location	Classroom 5- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

21 Classroom 6- 1 **Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra** 1 346.00 346.00

Location	Classroom 6- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override

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Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

22 Classroom 6-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 6-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No

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Rollup Diameter **2.4565006843939923**

23 Classroom 6- 3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 6- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

24 Classroom 6- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 6- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless

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Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

25 Classroom 7-1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 346.00 346.00

Location	Classroom 7- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No

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Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

26 Classroom 7-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 7-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

27 Classroom 7-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 355.00 355.00

Location	Classroom 7- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series

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Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

28 Classroom 7- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 344.50 344.50

Location	Classroom 7- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover

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Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

29 Classroom 8-1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 366.50 366.50

Location	Classroom 8- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

30 Classroom 8-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 374.00 374.00

Location	Classroom 8-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra

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Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

31 Classroom 8- 3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 374.00 374.00

Location	Classroom 8- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket

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Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

32 Classroom 8- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 243.50 243.50

Location	Classroom 8- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

33 Classroom 9- 1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 366.50 366.50

Location	Classroom 9- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded

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Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

34 Classroom 9-2	Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra	1	375.50	375.50
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Location	Classroom 9-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No

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Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

35 Classroom 9- 3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 374.00 374.00

Location	Classroom 9- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

36 Classroom 9- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 246.00 246.00

Location	Classroom 9- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up

Client Proposal

This offer is valid through: 12/14/2024

Shady Lady Window Coverings & Design

405 Henderson St
 Eureka, CA 95501-4428
 Phone: (707) 442-1500
 Fax:
 Email: hickshumboldt@gmail.com

Date	Quote
12/04/2024	19337920
PO Reference	
Architectural 5	
Salesperson	
Heidi Steele	

Sold To:

Cutten Elementary
 4182 WALNUT DR
 EUREKA, CA 95503-6223
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 Sidemark: Cutten Elementary

Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

37 Classroom 10-1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 364.00 364.00

Location	Classroom 10-1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar

Client Proposal

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Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

38 Classroom 10-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 375.50 375.50

Location	Classroom 10-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

39 Classroom 10-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 375.50 375.50

Location	Classroom 10-3	Collection	Contract Roller - RB500 Plus
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Client Proposal

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Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

40 Classroom 10- 4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 246.00 246.00

Location	Classroom 10- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No

Client Proposal

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Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

41 Classroom 11-1 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 366.50 366.50

Location	Classroom 11- 1	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

Client Proposal

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Shady Lady Window Coverings & Design

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Salesperson	
Heidi Steele	

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 W: (707) 832-7374
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42 Classroom 11-2 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 375.50 375.50

Location	Classroom 11-2	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Right	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

43 Classroom 11-3 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 375.50 375.50

Location	Classroom 11- 3	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override

Client Proposal

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 Sidemark: Cutten Elementary

Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No
Rollup Diameter	2.4565006843939923		

44 Classroom 11-4 Hunter Douglas RB500 Plus Clutch GSPRD - GlacierScreen Plus 0% RD 221 - Tundra 1 246.00 246.00

Location	Classroom 11- 4	Collection	Contract Roller - RB500 Plus
Control System	Clutch Operated	Control System Style	Bottom-Up
Single or Dual Shade	Single Roller Shade	Shade Configuration	Single, NonCoupled, NonBanded
Fabric Type	GSPRD - GlacierScreen Plus 0% RD	Color	221 - Tundra
Mount Type	Outside Mount	Mount Type 2 (Ceiling or Wall)	Wall Mount
Control Side	Left	Clutch Type	Heavy Duty Series
Tube Options	50 mm Tube	Clutch Override Options	Heavy Duty
Counter Balance System	No	Chain Color	731 - Stainless
Tensioner Color	731 - Grey	Cord Length Override	Cord Length Override
Cord Length	108	Top Treatment	No
Pocket Closure Mount	No	Side Channel	No
Middle Channel Option	No	Bottom Treatment	RB500 Bottom Bar
Color Override - Bottom Rail	No	Front Shade Roll Direction	No
Turned Fabric Options	No	Misc Install Brackets	55mm Installation Bracket
Decorative Brackets	No	Bracket Covers	Bracket Cover
Color Override - Bracket Cover	No	Cable Guiding	No
Easy Leveler Brackets	No	Spline Option	No
Fabric and Hem Bar Only	No	Hold Down Brackets	No
Side-By-Side	No	Special Instructions	No

Client Proposal

This offer is valid through: 12/14/2024

Shady Lady Window Coverings & Design

405 Henderson St
Eureka, CA 95501-4428
Phone: (707) 442-1500
Fax:
Email: hickshumboldt@gmail.com

Date	Quote
12/04/2024	19337920
PO Reference	
Architectural 5	
Salesperson	
Heidi Steele	

Sold To:

Cutten Elementary
4182 WALNUT DR
EUREKA, CA 95503-6223
W: (707) 832-7374
Sidemark: Cutten Elementary

Rollup Diameter 2.4565006843939923

Product Total	Tax 9.2500%	Installation	Freight	Client Price
15,260.00	1,411.55	2,200.00	492.00	19,363.55

Dear Customer,

Every effort has been made to ensure this quote meets your expectations and needs. It's your responsibility to verify and confirm that quote details are accurate before approving it. Once we receive your approval and place the order no further changes can be accepted. No returns or discounts will be granted for any claims made after your order is submitted. If you have any concerns or questions about your quote, contact us so we can verify details or provide additional information. Do not approve the quote until you are confident that we are ordering the product you expect to receive.

Thank you,
The Shady Lady Team

Accepted By: _____

Date: _____

Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

405 Henderson St
Eureka, CA 95501-4428
Phone: (707) 442-1500
Fax:
Email: hickshumboldt@gmail.com

Date	Quote
12/03/2024	19335909
PO Reference	
Applause- HD Residen	
Salesperson	
Heidi Steele	

Sold To:

Cutten Elementary
4182 WALNUT DR
EUREKA, CA 95503-6223
W: (707) 832-7374
Sidemark: Cutten Elementary

Manufacturing Notice

Thank you for considering Shady Lady for your window coverings! Creating a comfortable and inviting living space for you and your family is one of the most important investments you can make. We appreciate the opportunity to assist you in such an important decision, and we look forward to working with you to discover the perfect solution for your home.

Your custom proposal is attached. Keep in mind that the time required to complete your order may vary depending on availability of materials. Hunter Douglas is committed to doing everything possible to provide reliable ship dates while maintaining the very best quality and craftsmanship. However, occasionally, shipping delays and materials shortages may impact our business; if a delay impacts your order, a member of our team will contact you with the most current estimated information.

If you have questions concerning your proposal, or have made your decision, contact us as soon as possible. Thanks again for your business, and for your interest in Shady Lady and Hunter Douglas window coverings!

Shady Lady Policies

Deposits on new orders: all new orders require a deposit of 75% of the total invoice prior to ordering product. Once installation is complete, the final 25% is due.

Product storage: installation or pickup of new product must occur **within 2 weeks of delivery** at the Shady Lady location or a \$25 per day storage/stock fee will be added to the invoice, unless prior arrangements or approval have been made.

Client Proposal

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Shady Lady Window Coverings & Design

405 Henderson St
 Eureka, CA 95501-4428
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 Sidemark: Cutten Elementary

Item	Room Location	Description	Qty	Each	Extended
1	Classroom 1- 5	Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 - Barefoot Dreams	1	392.00	392.00

Location	Classroom 1- 5	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

2	Classroom 1- 2 & 4	Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 - Barefoot Dreams	2	392.00	784.00
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Location	Classroom 1- 2 & 4	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

3	Classroom 1- 3	Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 - Barefoot Dreams	1	392.00	392.00
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Location	Classroom 1- 3	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

4	Classroom 1- 5 & 6	Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 - Barefoot Dreams	2	392.00	784.00
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Location	Classroom 1- 5 & 6	Collection	Applause Origins
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Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

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Heidi Steele	

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 Sidemark: Cutten Elementary

Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

5 Classroom 1- 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 1- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

6 Classroom 1- 8 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 1- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

7 Classroom 2- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 2- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets

Client Proposal

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Date	Quote
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Applause- HD Residen	
Salesperson	
Heidi Steele	

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Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

8 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 2 392.00 784.00
 2- 2 & 6 - Barefoot Dreams

Location	Classroom 2- 2 & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

9 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 3 392.00 1,176.00
 2- 3, 4, & 5 - Barefoot Dreams

Location	Classroom 2- 3, 4, & 5	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

10 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 2- 7 - Barefoot Dreams

Location	Classroom 2- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

405 Henderson St
 Eureka, CA 95501-4428
 Phone: (707) 442-1500
 Fax:
 Email: hickshumboldt@gmail.com

Date	Quote
12/03/2024	19335909
PO Reference	
Applause- HD Residen	
Salesperson	
Heidi Steele	

Sold To:
Cutten Elementary 4182 WALNUT DR EUREKA, CA 95503-6223 W: (707) 832-7374 Sidemark: Cutten Elementary

11 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 2- 8 - Barefoot Dreams

Location	Classroom 2- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

12 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 3- 1 - Barefoot Dreams

Location	Classroom 3- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

13 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 3- 2 - Barefoot Dreams

Location	Classroom 3- 2	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

14 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 3- 3 - Barefoot Dreams

Location	Classroom 3- 3	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening

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Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

15 Classroom 3- 4, 5, 6, & 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 4 392.00 1,568.00
 - Barefoot Dreams

Location	Classroom 3- 4, 5, 6, & 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

16 Classroom 3- 8 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 3- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

17 Classroom 4- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 4- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No

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Special Instructions No

18 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 4 392.00 1,568.00
 4- 2, 3, 4, & 5 - Barefoot Dreams

Location	Classroom 4- 2, 3, 4, & 5	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

19 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 4- 6 - Barefoot Dreams

Location	Classroom 4- 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

20 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 4- 7 - Barefoot Dreams

Location	Classroom 4- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

21 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 4- 8 - Barefoot Dreams

Location	Classroom 4- 8	Collection	Applause Origins
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Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

22 Classroom 5- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 5- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

23 Classroom 5- 2, 3, 4, 5, & 6 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 5 392.00 1,960.00
 - Barefoot Dreams

Location	Classroom 5- 2, 3, 4, 5, & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

24 Classroom 5- 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 5- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount

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Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

25 Classroom 5- 8 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 5- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

26 Classroom 6- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 6- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

27 Classroom 6- 2, 5, & 6 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 3 392.00 1,176.00
 - Barefoot Dreams

Location	Classroom 6- 2, 5, & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

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28 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 3 392.00 1,176.00
 6- 3, 4, & 7 - Barefoot Dreams

Location	Classroom 6- 3, 4, & 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

29 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 6- 8 - Barefoot Dreams

Location	Classroom 6- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

30 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 7- 1 - Barefoot Dreams

Location	Classroom 7- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

31 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 5 392.00 1,960.00
 7- 2, 3, 4, 5, & 6 - Barefoot Dreams

Location	Classroom 7- 2, 3, 4, 5, & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up

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 W: (707) 832-7374
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Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

32 Classroom 7- 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 7- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

33 Classroom 7- 8 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 392.00 392.00
 - Barefoot Dreams

Location	Classroom 7- 8	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

34 Classroom 8- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 - Barefoot Dreams

Location	Classroom 8- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No

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Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

35 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 4 412.00 1,648.00
 8- 2, 3, 4, & 5 - Barefoot Dreams

Location	Classroom 8- 2, 3, 4, & 5	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

36 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 8- 6 - Barefoot Dreams

Location	Classroom 8- 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

37 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 8- 7 - Barefoot Dreams

Location	Classroom 8- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

38 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 9- 1 - Barefoot Dreams

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Location	Classroom 9- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

39 Classroom 9- 2, 3, 4, 5, & 6 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 5 412.00 2,060.00
 - Barefoot Dreams

Location	Classroom 9- 2, 3, 4, 5, & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

40 Classroom 9- 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 - Barefoot Dreams

Location	Classroom 9- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

41 Classroom 10- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 - Barefoot Dreams

Location	Classroom 10- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening

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Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

42 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 2 412.00 824.00
 10- 2 & 3 - Barefoot Dreams

Location	Classroom 10- 2 & 3	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

43 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 3 412.00 1,236.00
 10- 4, 5, & 6 - Barefoot Dreams

Location	Classroom 10- 4, 5, & 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

44 Classroom Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 10- 7 - Barefoot Dreams

Location	Classroom 10- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No

Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

405 Henderson St
 Eureka, CA 95501-4428
 Phone: (707) 442-1500
 Fax:
 Email: hickshumboldt@gmail.com

Date	Quote
12/03/2024	19335909
PO Reference	
Applause- HD Residen	
Salesperson	
Heidi Steele	

Sold To:

Cutten Elementary
 4182 WALNUT DR
 EUREKA, CA 95503-6223
 W: (707) 832-7374
 Sidemark: Cutten Elementary

Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

45 Classroom 11- 1 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50
 - Barefoot Dreams

Location	Classroom 11- 1	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

46 Classroom 11- 2 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 412.00 412.00
 - Barefoot Dreams

Location	Classroom 11- 2	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

47 Classroom 11- 3 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 412.00 412.00
 - Barefoot Dreams

Location	Classroom 11- 3	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

48 Classroom 11- 4 & 5 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 2 412.00 824.00
 - Barefoot Dreams

Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

405 Henderson St
 Eureka, CA 95501-4428
 Phone: (707) 442-1500
 Fax:
 Email: hickshumboldt@gmail.com

Date	Quote
12/03/2024	19335909
PO Reference	
Applause- HD Residen	
Salesperson	
Heidi Steele	

Sold To:
Cutten Elementary 4182 WALNUT DR EUREKA, CA 95503-6223 W: (707) 832-7374 Sidemark: Cutten Elementary

Location	Classroom 11- 4 & 5	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

49 Classroom 11- 6 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50 - Barefoot Dreams

Location	Classroom 11- 6	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

50 Classroom 11- 7 Hunter Douglas Applause Origins LiteRise Top-Down/Bottom-Up E37 - 3/4 Esprit Room Darkening 330 1 411.50 411.50 - Barefoot Dreams

Location	Classroom 11- 7	Collection	Applause Origins
Control System	LiteRise	Control System Style	Top-Down/Bottom-Up
Blinds on Headrail	Single Panel Shade	Fabric Type	E37 - 3/4 Esprit Room Darkening
Color	330 - Barefoot Dreams	Mount Type	End Mount
Arch/Angle Over Shade	No	End Mount Brackets	End Mount Brackets
Extension Brackets	No	Spacer Blocks	No
Extension Pole	No	Hardware Color Override	No
Special Instructions	No		

Product Total	Tax 9.2500%	Installation	Freight	Client Price
33,483.00	3,097.18	4,200.00	772.00	41,552.18

Client Proposal

This offer is valid through: 01/31/2025

Shady Lady Window Coverings & Design

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Eureka, CA 95501-4428
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Date	Quote
12/03/2024	19335909
PO Reference	
Applause- HD Residen	
Salesperson	
Heidi Steele	

Sold To: _____

Cutten Elementary
4182 WALNUT DR
EUREKA, CA 95503-6223
W: (707) 832-7374
Sidemark: Cutten Elementary

Dear Customer,

Every effort has been made to ensure this quote meets your expectations and needs. It's your responsibility to verify and confirm that quote details are accurate before approving it. Once we receive your approval and place the order no further changes can be accepted. No returns or discounts will be granted for any claims made after your order is submitted. If you have any concerns or questions about your quote, contact us so we can verify details or provide additional information. Do not approve the quote until you are confident that we are ordering the product you expect to receive.

Thank you,
The Shady Lady Team

Accepted By: _____

Date: _____

