



**Two Rock Union School District**  
5001 Spring Hill Road • Petaluma, CA • 94952  
Phone: (707) 762-6617 • Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

**AGENDA  
BOARD OF TRUSTEES  
TWO ROCK UNION SCHOOL DISTRICT  
REGULAR MEETING**

**December 12, 2023  
Closed Session 3:30PM  
Open Session 4:35 PM  
STEAM Room 12**

1. **CALL TO ORDER**  
A. **ROLL CALL Present: Gayleen Martin, John Silvestrini, Nicolas Noyes, Stephen Owens**  
**Not Present: John Martin**

2. **CLOSED SESSION**

- 2.1 **Announcement of Closed Session Items**  
With respect to every item of business to be discussed in closed session  
(Gov. Code §54957.6)

- 2.2 **Closed Session Agenda**

- 2.2.1 **Public Employment** (Gov. Code §54957)  
Superintendent
- 2.2.2 **Negotiations with TREA and chief negotiator - Stephen Owens**

3. **RECONVENE TO PUBLIC MEETING**

Report of any actions taken during Closed Session (if necessary).

4. **Adoption and Approval of Agenda**

- 4.1 Approval of the Agenda for December 12, 2023.

**Action**

Motion: JS Second: NN Aye: 3 Nay: 0

5. **PUBLIC COMMENT**

Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.

6. **CONSENT ITEMS**

**ACTION**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Silvestrini ♦ Nicolas Noyes ♦  
Stephen Owens, Superintendent/Principal

Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.

6.1 Approval of the Accounts Payable Reports; November 2023. **PG. 1**

6.2 Review and Possible Approval of Minutes from meeting on November 9, 2023. **PG. 6**

**Action**

Motion: JS Second: NN Aye: 3 Nay: 0

**7. REPORTS/PRESENTATIONS:**

7.1 TREA Representative - Winter Performance will be 12/21/23 at 11am in the Multi. Family Literacy Night was a success.

7.2 CSEA Representative -

7.3 TRSEF Representative -

7.4 USCG Representative -

7.5 Superintendent's Report -

Enrollment Update - 125

Facilities Update - Painting for trim and doors is complete.

Staffing Update - No changes, Mrs. Jordan is back from baby bonding leave.

Curriculum Update -

Other Updates -

Upcoming Events - YouthTruth Survey will be happening Jan 22-31.

**8. Discussion Items**

**8.1 Recognition for SCOE Teacher of the Month, Kimberly Lloyd**

**Background:** Kimberly Lloyd was recognized by SCOE as Teacher of the Month for Sonoma County for her exemplary teaching and commitment to the students at Two Rock Union School District.

**Background:**

**Plan:**

**Public Comment:**

**Board Discussion:** The Board of Trustees presented Mrs. Lloyd with flowers on campus, and congratulated her on a job well done.

**8.2 California Dashboard Update **PG. 10****

**Background:** The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. Information from a recent update for the CA Dashboard for Two Rock will be shared.

**Plan:**

**Public Comment:**

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Sivestrini ♦ Nicolas Noyes ♦  
Stephen Owens, Superintendent/Principal



**Board Discussion:** Chronic Absenteeism last year averaged 6 students. This year averages 3. ELL increased to the "Green" indicator. ELA and Math both improved. This is a testament to the staff and their commitment to our students. Walk to Reach Interventions has helped tremendously.

**8.3 Approval of AB 1200- Disclosure of Proposed Tentative Agreement to the Collective Bargaining Agreements between the Two Rock Union School District and the Two Rock Educators Association (TREA) for the 2023-24 Fiscal Year** **PG. 14**

**Background:** To provide the required "Public Disclosure" of the proposed settlement between Two Rock Union School District and the Two Rock Educators Association (TREA) in order to be in compliance with AB 1200. Government Code 35547.5, CCR, Title V, Sections 15449 for the 2023-24 Fiscal Year.

**Plan:**

**Public Comment:**

**Board Discussion:** 8.3 has been moved to Action Item 9.6A to be voted on.

**9. ACTION ITEMS**

**9.1 Certificate of Election** **PG. 37**

**Background:** Each year, the Board of Trustees must complete and approve a Certificate of Election. The Trustees must identify the President and Clerk, as well as the Voting Representative for Vacancies on the Sonoma County Committee on School District Organization. Changes in the timeline for School Board Elections require a second meeting in December to complete this process.

**Plan:** Routine Process -

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approves the certificate of election.

Motion: JS    Second: NN    Aye: 3    Nay: 0

**9.2 APPROVAL- First Interim and Budget Revisions #2 for the Two Rock Union School District for the 2023-24 Fiscal Year** **PG. 39**

**Background:** The First Interim Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31st.

**Plan:** To review, discuss and vote on the adoption of the 1st Interim Report

**Public Comment:**

**Board Discussion:** Chris Thomas presented on the changes to the restricted and unrestricted LCFF funds, noting that our one time funds might be at risk due to the State's \$68 billion deficit.

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Sivestrini ♦ Nicolas Noyes ♦  
Stephen Owens, Superintendent/Principal

**Recommended motion:** It is recommended that the board approves the First Interim and Budget Revision #2 for the Two Rock Union School District for the 2023-24 Fiscal Year.

Motion: JS    Second: NN    Aye: 3    Nay: 0

**9.3 Establish Board Calendar for Upcoming School Year for 2024-2025** **PG. 161**

**Background:** The Board of Trustees must establish the meeting and action calendar for the upcoming school year.

**Plan:** Review and discuss the proposed calendar for the 2024-2025 school year.

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board of Trustees approve the calendar for 2024-2025.

Motion: JS    Second: NN    Aye: 3    Nay: 0

**9.4 Potential Provisional Appointment of a Board Member**

**Background:** Two Rock Union School District has a five member school board. Currently there is a vacancy and the Board shall provisionally appoint a member for the Board of Trustees.

**Plan:** Conduct an interview of the candidate(s) and discuss the provisional appointment of a Board Member.

**Public Comment:**

**Board Discussion:** Board President John Martin not present for candidate interview and consideration. Will move to January's board meeting.

**Recommended motion:** It is recommended that the Board provisionally appoint a School Board member.

Motion:        Second:        Aye:        Nay:

**9.5 Comprehensive School Safety Plan** **PG. 162**

**Background:** California *Education Code* requires that all kindergarten through grade12 schools develop, update, and adopt a comprehensive school safety plan (CSSP) annually, and forward the CSSP to the school district or county office of education for approval.

**Plan:** the District has updated the School Safety Plan to reflect current changes.

**Public Comment:**

**Board Discussion:** It is recommended that the board approve and adopt the plan.

Motion: NN    Second: JS    Aye: 3    Nay: 0

**9.6 Tentative Agreement Between Two Rock Union School District and Two Rock Educators Association and 2023-24 Certificated Salary Schedule** **PG. 192**

**Background:** The District and TREA came to a tentative agreement for Article 16.1 Health and Welfare.

**Plan:** Review the tentative agreement.

**Public Comment:**

**Board Discussion:** It is recommended that the board approve and adopt the agreement.

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Sivestrini ♦ Nicolas Noyes ♦  
Stephen Owens, Superintendent/Principal



Motion:          Second:          Aye:                  Nay:

**9.7 Tk/K Playground Track Project**

**PG. 195**

**Background:** The track around the Tk/K playground is in need of repair. The track is+ for students to ride tricycles and play. Cagwin and Dorward has provided a bid for \$36,517.67 to restore the track inside and outside of the playground. The funding source is the District's fund 40 account and the UPK grant money for Tk/K upgrades to facilities and playgrounds.

**Public Comment:**

**Board Discussion:** Add an additional \$5k if needed for geotextile fabric. Seek revised quote from Cagwin & Dorward.

**Board Recommendation:** It is recommended that the Board approve the bid for the project.

Motion: NN    Second: JS    Aye: 3    Nay: 0

**10. ADJOURNMENT TO CLOSED SESSION (if necessary)**

**11. RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)

**12. DATES AND FUTURE AGENDA ITEMS -**

**13. SIGNING OF PAPERS - Certificate of Appointment**

**14. ADJOURNMENT**

**ACTION**

Motion: NN    Second: JS    Aye: 3    Nay: 0

Posted By:



Stephen Owens, Superintendent

**Accessibility Accommodations**

*If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.*

**Public Records**

*In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.*

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**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ John Sivestrini ♦ Nicolas Noyes ♦  
Stephen Owens, Superintendent/Principal

# SONOMA COUNTY OFFICE OF EDUCATION



## AB 2756 REPORTING REQUIREMENTS

District: Two Rock Union School District

### Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature: 

Chief Business Official

Date: 12/15/2023

Please submit this form and any accompanying reports to:  
Sarah Lampenfeld, Director, External Fiscal Services

Includes Purchase Orders dated 11/02/2023 - 11/30/2023

Board Meeting Date December 12, 2023

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00058	US Bank Corporate Payment Systems	TWRK	Microsoft 360 Subscriptions 2023-24	01-4340	312.00
P24-00098	Amplify Education, Inc.	TWRK	mCLASS DIBELS Screening-interventions	01-4340	1,986.00
P24-00111	Amazon Capital Services, Inc.	TWRK	Leadership Students- Safety Vests	01-4310	36.88
P24-00112	US Bank Corporate Payment Systems	TWRK	2023-24 Postage	01-4352	1,100.00
P24-00113	US Bank Corporate Payment Systems	TWRK	American Storage Containers- Mold Remediation	01-8699	650.00
P24-00114	US Bank Corporate Payment Systems	TWRK	US Bank- S.O. October 2023	01-4340	3.98
				01-4390	500.31
				01-4392	71.60
				01-5800	3,780.56
				01-5802	140.09
P24-00115	Santa Rosa Fire Equipment	TWRK	2023-24 Annual Fire Extinguisher Service	01-5630	1,050.00
P24-00116	Petaluma Mechanical, Inc.	TWRK	2023-24 HVAC Service Agreement-Oct. Maintenance	01-5630	832.50
P24-00117	Redwood Lock, Inc	TWRK	Repair Doors 2 & 10, make new keys	01-5630	682.53
P24-00118	McPhail Fuel Co.	TWRK	2023-24 Propane Services 09/2023	01-5510	978.87
P24-00119	Sky High Printing & Apparel	TWRK	New Hire Staff Jackets	01-4310	191.80
P24-00120	Amazon Capital Services, Inc.	TWRK	2023-2024 Front Office Supplies	01-4350	542.50
P24-00121	County Of Sonoma	TWRK	2023-2024 Food Safety Inspection Service Fee	01-5839	142.65
P24-00122	Office Depot	TWRK	Paper for Instruction	01-4351	216.40
P24-00123	Discovery Office Systems	TWRK	2023-24 Contract Billing	01-5632	458.90
P24-00124	Sonoma Technology Partners	TWRK	New/Replacement Computers for K.L. and P.G.	01-4445	4,094.62
P24-00125	KUEHG Corp.	TWRK	Champions Extended Day Program- TRUSD- Oct 2023	01-5830	16,740.00
P24-00126	Nor-Cal Pumpworks	TWRK	Nor-Cal PumpWorks Final Pump Upgrade	01-6100	5,800.00
P24-00127	Nor-Cal Pumpworks	TWRK	Nor-Cal PumpWorks Septic Line Replacement	01-6100	9,685.00
P24-00129	Charles Wattenburg DBA Petalum a Learning & Guid.	TWRK	2023-2024 Counselor Services	01-5830	40,000.00
P24-00130	US Bank Corporate Payment Systems	TWRK	Water Shut Off Charges 10/2023	01-4390	107.01
				01-5590	3,795.63
P24-00131	US Bank Corporate Payment Systems	TWRK	US Bank- SAM.GOV Renewal Fee	01-5839	399.00
<b>Total Number of POs</b>				<b>22</b>	
				<b>Total</b>	<b>94,298.83</b>

**Fund Recap**

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



Includes Purchase Orders dated 11/02/2023 - 11/30/2023

Board Meeting Date December 12, 2023

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	22	94,298.83

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





Includes Purchase Orders dated 11/02/2023 - 11/30/2023

Board Meeting Date December 12, 2023

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
P24-00010	1,093.65	01-5800	General Fund/Other Svcs & Oper Expenditures	221.65
P24-00107	7,425.00	01-5800	General Fund/Other Svcs & Oper Expenditures	2,475.00
			<b>Total PO Changes</b>	<b>2,696.65</b>

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



ReqPay12a

Board Report

Checks Dated 11/01/2023 through 11/30/2023 Board Meeting Date December 12, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
1995285	11/08/2023	Ameriprints	01-5862		300.00
1995286	11/08/2023	AT&T CALNET 3	01-5911		1,557.98
1995287	11/08/2023	Christy White Accountancy Corp dba Christy White Associates	01-5821		1,000.00
1995288	11/08/2023	Jakob Bolsclair Clear Wood Plumbing	01-5800		7,972.00
1995289	11/08/2023	Fishman Supply Company	01-4390		114.65
1995290	11/08/2023	McPhail Fuel Co.	01-5510		978.87
1995291	11/08/2023	Pylon Communications LLC	01-4400		372.03
1995292	11/08/2023	Sky High Printing & Apparel	01-4310		191.80
1996538	11/15/2023	Causbrook, Robin V	01-4310		16.48
1996539	11/15/2023	Ruiz, Elvia	01-5201		24.89
1996540	11/15/2023	Lloyd, Kimberly G	01-5201		30.13
1996541	11/15/2023	Lozano Gutierrez, Mariela	01-4300		328.25
1996542	11/15/2023	All-Guard Alarm Systems	01-5830		358.80
1996543	11/15/2023	Amazon Capital Services, Inc.	01-4300	119.72	
			01-4310	36.88	
			01-4400	125.83	282.43
1996544	11/15/2023	American Storage	01-8699		130.00
1996545	11/15/2023	Anova Education and Behavior	01-5100	1,835.67	
			01-5810	1,803.69	3,639.36
1996546	11/15/2023	US Bank Corporate Payment Systems	01-4340	19.15	
			01-4352	149.10	
			01-4390	500.31	
			01-4392	71.60	
			01-5800	3,780.56	
			01-5802	140.09	
			01-8699	650.00	5,310.81
1996547	11/15/2023	Christy White Accountancy Corp dba Christy White Associates	01-5821		4,725.00
1996548	11/15/2023	Corner to Corner Cleaning	01-5830		5,984.00
1996549	11/15/2023	County Of Sonoma	01-5800		1,093.65
1996550	11/15/2023	Office Depot	01-4310		196.14
1996551	11/15/2023	Pacific Gas & Electric	01-5520		2,055.45
1996552	11/15/2023	Petaluma Mechanical, Inc.	01-5630		832.50
1996553	11/15/2023	Pylon Communications LLC	01-4400		372.02
1996554	11/15/2023	Recology Sonoma Marin	01-5560		995.88
1996555	11/15/2023	Redwood Lock, Inc	01-5630		682.53
1996556	11/15/2023	Santa Rosa Fire Equipment	01-5630		525.00
1996557	11/15/2023	U.S. Bank Equipment Finance	01-5631		2,362.84
1996558	11/15/2023	Zoe Brooker	01-5800		2,392.50
1996559	11/15/2023	Amazon Capital Services, Inc.	01-4300	244.27	
			01-4310	263.90	
			01-4350	276.91	785.08
1997401	11/17/2023	Sarah Olbert	01-9529		2,910.96
1997402	11/17/2023	Anova Education and Behavior	01-5100	6,424.84	

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 11/01/2023 through 11/30/2023** **Board Meeting Date December 12, 2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
1997402	11/17/2023	Anova Education and Behavior	01-5810	6,312.92	12,737.76
1997403	11/17/2023	Kyocera Document Solutions Northern California Inc	01-5632		458.90
1997404	11/17/2023	John Antonio Landscaping	01-5830		960.00
1998675	11/29/2023	Amazon Capital Services, Inc.	01-4300	106.66	
			01-4350	190.94	297.60
1998676	11/29/2023	Fishman Supply Company	01-4390		991.98
1998677	11/29/2023	Office Depot	01-4351		135.61
1998678	11/29/2023	Shari Cohen	01-5899		420.00
1998679	11/29/2023	Shred-It USA	01-5800		92.17
<b>Total Number of Checks</b>			<b>39</b>		<b>64,616.05</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	39	64,616.05
	<b>Total Number of Checks</b>	<b>39</b>	<b>64,616.05</b>
	<b>Less Unpaid Tax Liability</b>		<b>.00</b>
	<b>Net (Check Amount)</b>		<b>64,616.05</b>

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.







**Two Rock Union School District**  
 5001 Spring Hill Road • Petaluma, CA • 94952  
 Phone: (707) 762-6617 • Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

**AGENDA  
 BOARD OF TRUSTEES  
 TWO ROCK UNION SCHOOL DISTRICT  
 REGULAR MEETING**

**November 9, 2023  
 Closed Session 4:00pm  
 Open Session 4:30 PM  
 STEAM Room 12**

**1. CALL TO ORDER**

**A. ROLL CALL - John Martin, Gayleen Maas, John Silvestrini, Nic Noyes, Stephen Owens, Kim Lloyd, Anna O'Shea, Jennel Rossetti**

**2. CLOSED SESSION**

**2.1 Announcement of Closed Session Items**

With respect to every item of business to be discussed in closed session  
**(Gov. Code Section 54957.6)**

**2.2 Closed Session Agenda**

**2.2.1 Public Employment**

**(Gov. Code 54957)**

Personnel, leave of absence  
 Superintendent

**2.2.2 Negotiations with TREA and chief negotiator - Stephen Owens**

**3. RECONVENE TO PUBLIC MEETING**

Report of any actions taken during Closed Session (if necessary). Nothing to announce from the closed session.

**4. Adoption and Approval of Agenda**

**4.1 Approval of the Agenda for November 9th, 2023.**

**Action**

Motion: Stephen                      Second: Nic                      Aye: All                      Nay: None

**5. PUBLIC COMMENT**

Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.

**6. CONSENT ITEMS**

Approved

**ACTION**

**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazzetta ♦ John Silvestrini ♦ Nicolas Noyes  
 Stephen Owens, Superintendent/Principal

Items within the Consent Agenda are routine in nature and do not require discussion. Any Board member may have any item removed from the Consent Calendar and have it acted upon separately. All items are approved with a single action.

6.1 Approval of the Accounts Payable Reports; October 2023. PG. 1

6.2 Review and Possible Approval of Minutes from meeting on October 12, 2023. PG. 4

**Action**

Motion: John M Second: John S Aye: All Nay: None

**7. REPORTS/PRESENTATIONS:**

7.1 TREA Representative - None

7.2 CSEA Representative - None

7.3 TRSEF Representative -None

7.4 USCG Representative - None

7.5 Superintendent's Report -

Enrollment Update - Stephen gave an update of 122 students and 89 families. Dropped from 127 due to students/families moving.

Facilities Update - Painting project will commence with painting trim, hallway ceilings, exterior doors and window trim. Irrigation/drip will be repaired and bird spikes have been installed. An analysis reflects that it is still cost effective to have a landscaper vs. a full time employee. A quote for decomposed granite for the track will be prepared. Stephen will also inquire about mowing of the track area before winter rains.

Staffing Update - Emilie Klein is out on Workers Comp. Substitutes will fill in.

Curriculum Update - None

Other Updates -None

Upcoming Events - No School for following dates: Veteran's Day 11/10/23 and 11/20/23 through 11/24/23 for Thanksgiving Break. Upcoming Events- Family Literacy Night- November 16th, 5:00pm- 7:00pm.

Presentation given by Anna O'Shea on Family Literacy night explaining game based activities, prizes, book bingo and raffles. Adult school table available to Spanish speaking families interested in learning English.

Presentation and slide show given by Kim Lloyd on Cardboard Steam Challenge. The theme was the design and building of an arcade. Cross grade projects were successfully completed and students were actively engaged in both building and playing in the multi.

Update from Stephen and Kim Lloyd on visit to the Office of Education to attend a conference on creating a professional learning community. The school target will be literacy and leaving the school at grade level or above.

**8. DISCUSSION ITEMS**

**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazzetta ♦ John Silvestrini ♦ Nicolas Noyes  
Stanhan Owens, Superintendent/Principal

**8.1 Changes to Budgetary Programs from the State**

**Background:** The Learning Recovery Block Grant's reduction of 14.6% has reduced our grant award by \$19,000.

**Plan:** Using funds for SIPPS and learning loss.

**Public Comment:**

**Board Discussion:** Question - Was bigger reduction reflected in budget? Response from Stephen- Chris budgeted for 30% reduction so 14.6 % was positive news.

**8.2 Facilities Update**

**Background:** Water stain of roof tiles in room 5, and possible leak.

**Plan:** Roofing company to check leak and patch and paint with anti fungal paint. Roofing company to check rooms 5,6 and 7.

**Public Comment:**

**Board Discussion:** Room 5 did test positive for asbestos. Board would like to request copies of a school map be placed in binders for future use during discussions.

**8.3 Board of Trustees Resignation**

**Background:** Ken Mazzetta has submitted his resignation.

**Plan:** Stephen will be posting in local newspapers and reaching out to the public.

**Public Comment:**

**Board Discussion:** The board will reach out to family and friends to see if anyone residing in district boundaries would be interested in serving. Board members are requesting a map of district boundaries. Stephen to inquire about the map.

**9. ACTION ITEMS**

**9.1 Substitute Pay Increase**

**PG. 9**

**Background:** The current sub pay is \$175.00 for the daily rate. Many districts in Sonoma County have a daily sub rate of \$200.00 or more. To remain competitive with other school districts for substitute teacher pool, the District would like to raise the daily rate sub rate to \$200 per day and the long term sub rate to \$225.00 after 20 days in the classroom.

**Plan:** Raise daily rate increase to \$200.00 The goal long term would be \$225.00.

**Public Comment:**

**Board Discussion:** Board reflected on the time frame of the last increase and the importance of staying competitive to attract quality candidates and substitutes.

**Recommended motion:** It is recommended that the Board approve the daily rate increase to \$200.00 and long term to \$225.00.

**Motion:** John M                      **Second:** Nic                      **Aye:** All                      **Nay:** None

**9.1 Move December Regular Board Meeting to December 12, 2023**

**PG.**

**Background:**

**Plan:** Meeting moved to December 12, 2023

**Public Comment:**

**Board Discussion:**

**Recommended motion:** Stephen

**Board of Trustees**

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazzetta ♦ John Silvestrini ♦ Nicolas Noyes  
Stephen Owens, Superintendent/Principal



Motion: Gayleen

Second: Nic

Aye: All

Nay: None

10. **ADJOURNMENT TO CLOSED SESSION** (if necessary)
11. **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
12. **DATES AND FUTURE AGENDA ITEMS -**  
December Board Items:  
Interim Budget- CBO Chris Thomas  
SARC Update- Superintendent Stephen Owens
13. **SIGNING OF PAPERS -**
14. **ADJOURNMENT**

**ACTION**

Motion: Stephen

Second: Nic

Aye: All

Nay: None

Posted By:

\_\_\_\_\_  
Stephen Owens, Superintendent

***Accessibility Accommodations***

*If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.*

***Public Records***

*In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.*

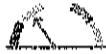
Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Ken Mazzetta ♦ John Silvestrini ♦ Nicolas Noyes  
Stephen Owens, Superintendent/Principal

# Two Rock Union

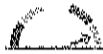
Explore the performance of Two Rock Union under California's Accountability System.

### Chronic Absenteeism



Orange

### Suspension Rate



Blue

### English Learner Progress



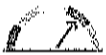
Green

### English Language Arts



Green

### Mathematics



Green

### Basics: Teachers, Instructional Materials, Facilities

NOT MET FOR TWO OR MORE YEARS

### Implementation of Academic Standards

NOT MET FOR TWO OR MORE YEARS

### Parent and Family Engagement

NOT MET FOR TWO OR MORE YEARS

### Local Climate Survey

NOT MET FOR TWO OR MORE YEARS

### Access to a Broad Course of Study

NOT MET FOR TWO OR MORE YEARS

## District Details

#### NAME

Two Rock Union

#### ADDRESS

5001 Spring Hill Road  
Petaluma, CA 94952-9639

#### WEBSITE

<http://www.trusd.org>

#### GRADES SERVED

K-6

## TWO ROCK UNION

# Student Population

Explore information about this district's student population.

Enrollment

Socioeconomically Disadvantaged

-10-

English Learners

Foster Youth

133

46.6%

32.3%

0%

TWO ROCK UNION

## Academic Performance

View Student Assessment Results and other aspects of school performance.

LEARN MORE  
English Language Arts



Green

7.1 points above standard  
Increased 27.2 Points ▲

LEARN MORE  
Mathematics



Green

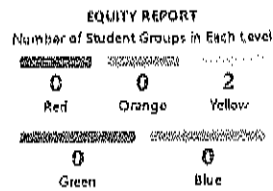
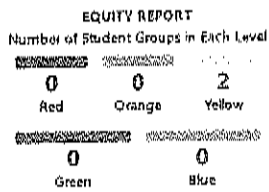
13.4 points below standard  
Increased 25 Points ▲

LEARN MORE  
English Learner Progress



Green

52.9% making progress  
Increased 13.9% ▲



### Local Indicators

LEARN MORE

Implementation of Academic Standards

NOT MET FOR TWO OR MORE YEARS

TWO ROCK UNION

## Academic Engagement

See information that shows how well schools are engaging students in their learning.



## Chronic Absenteeism



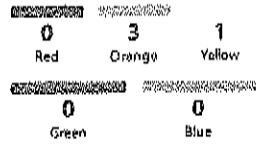
Orange

21.9% chronically absent

Declined 4.9% ▼

### EQUITY REPORT

Number of Student Groups in Each Level



## Local Indicators

LEARN MORE

### Access to a Broad Course of Study

NOT MET FOR TWO OR MORE YEARS

## TWO ROCK UNION

# Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

LEARN MORE

### Suspension Rate



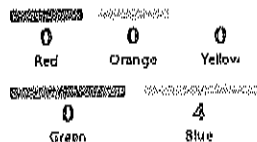
Blue

0% suspended at least one day

Declined 1.4% ▼

### EQUITY REPORT

Number of Student Groups in Each Level



## Local Indicators

LEARN MORE

**Basics: Teachers,  
Instructional Materials,  
Facilities**

NOT MET FOR TWO OR  
MORE YEARS

LEARN MORE

**Parent and Family  
Engagement**

NOT MET FOR TWO OR  
MORE YEARS

LEARN MORE

**Local Climate Survey**

NOT MET FOR TWO OR  
MORE YEARS

## **Approval of AB 1200 - Disclosure of Proposed Tentative Agreement to the Collective Bargaining Agreements between the Two Rock Union School District and the Two Rock Educators Association (TREA) for the 2023-24 Fiscal Year**

### **SITUATION:**

To provide the required "Public Disclosure" of the proposed settlement between Two Rock Union School District and the Two Rock Educators Association (TREA) in order to be in compliance with AB 1200, Government Code 35547.5, CCR, Title V, Section 15449 for the 2023-24 Fiscal Year.

In addition, the disclosure document must be signed by the District Superintendent and Chief Business Officer at the time of public disclosure, who must certify that the District can meet the costs incurred under the Collective Bargaining Agreement for the current year and two (2) subsequent years.

### **Plan:**

The information provided in the "Disclosure of Collective Bargaining Agreement" document summarizes the financial implications of the proposed agreement and is submitted to the Board of Trustees for "Public Disclosure" of the major provisions of the agreement. This is in accordance with the requirements of AB 1200 (Statutes of 1991, Chapter 1213, Government Code 3547.5, and CCR, Title V, Section 15449.)

Once it has been reviewed and approved by the Board of Trustees, it will be submitted to the Sonoma County Office of Education for review and comment.

### **Submitted/Recommended by:**

Chris Thomas, Chief Business Official-Consultant

### **Recommendation:**

It is respectfully recommended that the Board approve the AB 1200- Disclosure of Collective Bargaining agreement for the Tentative Agreement (TA) between Two Rock Union School District and the Two Rock Educators Association (TREA) for the 2023-24 Fiscal Year.

### **Fiscal Impact:**

#### **COST/FUNDING SOURCE:**

The total estimated annual cost of the 2023-24 Proposed Tentative Agreement (TA) between Two Rock Union School District and The Two Rock Educators Associations (TREA) is \$18,500. The cost for 2023-24 is approximately \$10,000. The details of the breakdown are as follows (See AB 1200-Disclosure Documents attached):

- Increase in the Employer paid medical cap from \$9,800 to /\$15,000 per year effective October 1, 2023

These costs will be covered by the General Fund 01

**TWO ROCK UNION SCHOOL DISTRICT**

**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Two Rock Union School District  
 Name of Bargaining Unit: Two Rock Educators Association (TREA)  
 Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2023 and ending: June 30, 2024  
 (date) (date)

The Governing Board will act upon this agreement on: December 12, 2023  
 m.

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement FY 23-24	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2023-24	Year 2 Increase/(Decrease) FY	Year 3 Increase/(Decrease) FY
1 Salary Schedule Increase (Decrease)	\$ 530,883	\$ 0	\$ -	\$ -
		0.00%	0%	%
2 Step and Column - Increase (Decrease) Due to movement plus any changes due to settlement	\$ -	\$ -	\$ -	\$ -
		%	%	%
3 Other Compensation - (Decrease)(Stipends, Bonuses, Longevity, Overtime, etc.)	\$ -	\$ -	\$ -	\$ -
Description of other compensation: 1) Increased various stipends for MA; Doctoral; BCLAD from \$1400 to \$1700; added Stipends for Nurse, Psychs, and S/L		\$ -		
4 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicate etc. (22.1401%)	\$ 117,538	\$ -	\$ 0	\$ -
		0.00%	0%	%
5 Health/Welfare Plans (per formula)	\$ 85,260	\$ 10,000	\$ 8,500	\$ -
		11.73%	9.97%	%
6 Total Compensation - Increase (Decrease) (Total Lines 1-5)	\$ 733,681	\$ 10,000	\$ 8,500	\$ -
7 Total Number of Represented Employees (Use FTEs if appropriate)	8.00			
8 Total Compensation Average Cost per Employee	\$ 91,710	\$ 1,250	\$ 1,063	\$ -
		1.36%	1.16%	%

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

NONE.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No.

11. Please include comments and explanations as necessary.

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?  
If yes, please describe the cap amount.

Yes  No

The District has an annual cap for Medical, based on a 1.0 FTE of \$9,800 and it was increased to \$15,000 annually effective OCTOBER 1, 2023. There is no change to the employer contribution for Dental and Vision.

- B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing rations, etc.)

None.

- C. What are the specific impacts on instructional and support programs to accommodate the settlement?  
Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

None.

**D. What contingency language is included in the proposed agreement? Include specific areas identified reopeners, applicable fiscal years, and specific contingency language.**

None.

**E. Will this agreement create, increase or decrease deficit financing in the current or subsequent year(s)? "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.**

Yes, however, the current year deficit spending is primarily due to one-time expenditures and is not expected to be ongoing. While the Multiyear projections attached include information primarily based on the Adopted budget, the LCFF revenues have been adjusted for current ADA estimates based on current year enrollment which is 123 rather than the 110 estimated at the Budget adoption as well as LCFF projections for the 2 subsequent years based on the 3-year ADA average.

**F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

None.

**G. Source of Funding for Propose Agreement**

**1. Current Year**

General Fund 01

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

The cost of the increase will be funded by the ongoing revenues for the General Fund 01

**3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund t obligations in subsequent years? (Remember to include compounding effects in meeting obligations**

Not Applicable.



**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**GENERAL FUND 01 (Unrestricted)**

Enter Bargaining Unit:

**Two Rock Educators Association (TREA)**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement ** (As of 10/12/23)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$1,589,554	\$0	\$10,030	\$1,599,584
Remaining Revenues (8100-8799)	\$445,266	\$0	(\$813)	\$444,453
<b>TOTAL REVENUES</b>	<b>\$2,034,820</b>	<b>\$0</b>	<b>\$9,217</b>	<b>\$2,044,037</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$698,046	\$0	(\$22,269)	\$675,777
Classified Salaries (2000-2999)	\$187,298	\$0	\$37,942	\$225,240
Employee Benefits (3000-3999)	\$310,240	\$10,000	(\$12,407)	\$307,833
Books and Supplies (4000-4999)	\$83,846	\$0	\$26,315	\$110,161
Services, Other Operating Expenses (5000-5999)	\$341,304	\$0	\$93,599	\$434,903
Capital Outlay (6000-6599)	\$20,000	\$0	(\$20,000)	\$0
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)(7600-7699)	(\$30,292)	\$0	(\$2,130)	(\$32,422)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	<b>\$1,610,442</b>	<b>\$10,000</b>	<b>\$101,050</b>	<b>\$1,721,492</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$424,378</b>	<b>(\$10,000)</b>	<b>(\$91,833)</b>	<b>\$322,545</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$100,000	\$0	\$0	\$100,000
CONTRIBUTIONS (8980-8999)	(\$321,822)	\$0	(\$14,854)	(\$336,676)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$2,556</b>	<b>* (\$10,000)</b>	<b>(\$106,687)</b>	<b>(\$114,131)</b>
<b>BEGINNING BALANCE</b>	<b>\$1,825,858</b>			<b>\$1,825,858</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,828,414</b>	<b>(\$10,000)</b>	<b>(\$106,687)</b>	<b>\$1,711,727</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Legally Restricted Amounts (9711-9740)	\$2,000	\$0	\$0	\$2,000
Reserved for Economic Uncertainties (9770)	\$149,270	\$500	\$23,122	\$172,892
Designated Amounts (9775-9780)	\$149,270	\$500	\$23,122	\$172,892
Unappropriated Amount (9790)	\$1,527,874	(\$11,000)	(\$152,931)	\$1,363,943

\* Please see question on page 7.

\*\* BR#1 Approved by the Board in October

Reflect one-time adjustments for carryover

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**GENERAL FUND 01 (Restricted)**

Enter Bargaining Unit:

**Two Rock Educators Association (TREA)**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement ** (As of 10/12/23)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$18,121	\$0	\$0	\$18,121
Remaining Revenues (8100-8799)	\$846,478	\$0	(\$37,673)	\$808,805
<b>TOTAL REVENUES</b>	\$864,599	\$0	(\$37,673)	\$826,926
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$122,550	\$0	\$0	\$122,550
Classified Salaries (2000-2999)	\$73,795	\$0	(\$21,546)	\$52,249
Employee Benefits (3000-3999)	\$146,631	\$0	(\$7,469)	\$139,162
Books and Supplies (4000-4999)	\$137,442	\$0	\$169,861	\$307,303
Services, Other Operating Expenses (5000-5999)	\$736,836	\$0	\$218,423	\$955,259
Capital Outlay (6000-6599)	\$27,416	\$0	\$0	\$27,416
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)(7600-7699)	\$30,292	\$0	\$2,130	\$32,422
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$1,274,962	\$0	\$361,399	\$1,636,361
<b>OPERATING SURPLUS (DEFICIT)</b>	(\$410,363)	\$0	(\$399,072)	(\$809,435)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$321,822	\$0	\$14,854	\$336,676
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	(\$88,541)	\$0	(\$384,218)	(\$472,759)
<b>BEGINNING BALANCE</b>	\$472,759			\$472,759
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
<b>CURRENT-YEAR ENDING BALANCE</b>	\$384,218	\$0	(\$384,218)	\$0
<b>COMPONENTS OF ENDING BALANCE:</b>				
Legally Restricted Amounts (9711-9740)	\$384,218	\$0	(\$384,218)	\$0
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amount (9790)	\$0	\$0	\$0	\$0

\* Please see question on page 7.

\*\* BR#1 Approved by the Board in October

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

**GENERAL FUND 01 (combined)**

Enter Bargaining Unit:

**Two Rock Educators Association (TREA)**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement ** (As of 10/12/23)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$1,607,675	\$0	\$10,030	\$1,617,705
Remaining Revenues (8100-8799)	\$1,291,744	\$0	(\$38,486)	\$1,253,258
<b>TOTAL REVENUES</b>	<b>\$2,899,419</b>	<b>\$0</b>	<b>(\$28,456)</b>	<b>\$2,870,963</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$820,596	\$0	(\$22,269)	\$798,327
Classified Salaries (2000-2999)	\$261,093	\$0	\$16,396	\$277,489
Employee Benefits (3000-3999)	\$456,871	\$10,000	(\$19,876)	\$446,995
Books and Supplies (4000-4999)	\$221,288	\$0	\$196,176	\$417,464
Services, Other Operating Expenses (5000-5999)	\$1,078,140	\$0	\$312,022	\$1,390,162
Capital Outlay (6000-6599)	\$47,416	\$0	(\$20,000)	\$27,416
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)(7600-7699)	\$0	\$0	\$0	\$0
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	<b>\$2,885,404</b>	<b>\$10,000</b>	<b>\$462,449</b>	<b>\$3,357,853</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$14,015</b>	<b>(\$10,000)</b>	<b>(\$490,905)</b>	<b>(\$486,890)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$100,000	\$0	\$0	\$100,000
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$85,985)</b>	<b>(\$10,000)</b>	<b>(\$490,905)</b>	<b>(\$586,890)</b>
<b>BEGINNING BALANCE</b>	<b>\$2,298,617</b>			<b>\$2,298,617</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$2,212,632</b>	<b>(\$10,000)</b>	<b>(\$490,905)</b>	<b>\$1,711,727</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Legally Restricted Amounts (9711-9740)	\$386,218	\$0	(\$384,218)	\$2,000
Reserved for Economic Uncertainties (9770)	\$149,270	\$500	\$23,122	\$172,892
Designated Amounts (9775-9780)	\$149,270	\$500	\$23,122	\$172,892
Unappropriated Amount (9790)	\$1,527,874	(\$11,000)	(\$152,931)	\$1,363,943

\* Please see question on page 7.

\*\* BR#1 Approved by the Board in October

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

Combined General Fund			
Enter Bargaining Unit: <b>Two Rock Educators Association (TREA)</b>			
	2023-24	2024-25	2025-26
			Second Subsequent Year After Settlement
REVENUES	Total 2nd Interim After	First Subsequent Year	
Revenue Limit Sources (8010-8099)	\$1,617,705	\$1,505,101	\$1,504,217
Remaining Revenues (8100-8799)	\$1,253,258	\$1,019,084	\$1,019,084
<b>TOTAL REVENUES</b>	<b>\$2,870,963</b>	<b>\$2,524,185</b>	<b>\$2,523,301</b>
EXPENDITURES			
Certificated Salaries (1000-1999)	\$798,327	\$834,464	\$848,566
Classified Salaries (2000-2999)	\$277,489	\$266,210	\$271,428
Employee Benefits (3000-3999)	\$446,995	\$467,940	\$476,228
Books and Supplies (4000-4999)	\$417,464	\$188,751	\$191,342
Services, Other Operating Expenses (5000-5999)	\$1,390,162	\$877,799	\$888,345
Capital Outlay (6000-6999)	\$27,416	\$8,238	\$8,238
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)(7600-7699)	\$0	\$100,000	\$100,000
Other Adjustments			\$0
<b>TOTAL EXPENDITURES</b>	<b>\$3,357,853</b>	<b>\$2,743,402</b>	<b>\$2,784,147</b>
OPERATING SURPLUS (DEFICIT)	(\$486,890)	(\$219,217)	(\$260,846)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$100,000	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(\$586,890)	(\$219,217)	(\$260,846)
BEGINNING BALANCE	\$2,298,617	\$1,711,727	\$1,492,510
CURRENT-YEAR ENDING BALANCE	\$1,711,727	\$1,492,510	\$1,231,664
<b>COMPONENTS OF ENDING BALANCE:</b>			
Legally Restricted Amounts (9711-9740)	\$2,000	\$2,000	\$2,000
Reserved for Economic Uncertainties - Restricted (9770)	\$172,892	\$137,170	\$139,207
Board Designated Amounts (9775-9780)	\$172,892	\$137,170	\$139,207
Unappropriated Amounts - Unrestricted (9790)	\$1,363,943	\$1,216,170	\$951,249
Unappropriated Amounts - Restricted (9790)	\$0	\$0	\$0

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

**1. State Reserve Standard**

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 3,457,853	\$ 2,743,402	\$ 2,784,147
b.	State Standard Minimum Reserve Percentage for this District 5% enter percentage:	5.00%	5.00%	5.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. OR \$50,000	\$ 172,893	\$ 137,170	\$ 139,207

**2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)**

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 172,892	\$ 137,170	\$ 139,207
b.	General Fund Budgeted Unrestricted Unappropriated Amounts (9790)	\$ 1,363,943	\$ 1,216,170	\$ 951,249
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 1,536,835	\$ 1,353,340	\$ 1,090,457
h.	Reserve for Economic Uncertainties Percentage	44.44%	49.33%	39.17%

**3. Do unrestricted reserves meet the state minimum reserve amount**

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input checked="" type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input checked="" type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input checked="" type="checkbox"/>

**4. If no, how do you plan to restore your reserves?**

Public Disclosure of Proposed Collective Bargaining Agreement (TREA)

Page 7

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

None.

6. Please include any additional comments and explanations of Page 4 as necessary:

**Other Adjustments:**



**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Two Rock Union School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Two Rock Educators Association (TREA) during the term of the Agreement from July 1, 2023 to June 30, 2024.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

<u>Budget Adjustment Categories:</u>	<u>Budget Adjustment Increase (Decrease)</u>
<u>Revenues/Other Financing Sources</u>	<u>\$0</u>
<u>Expenditures/Other Financing Uses</u>	<u>(\$10,000)</u>
<u>Ending Balance Increase (Decrease)</u>	<u>(\$10,000)</u>

N/A \_\_\_\_ (No budget revisions necessary)

\_\_\_\_\_  
**Stephen Owens, District Superintendent**  
(Signature)

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Chris Thomas, Chief Business Officer-Consultant**  
(Signature)

\_\_\_\_\_  
**Date**

**M. CERTIFICATION NO. 2**

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

\_\_\_\_\_  
**Stephen Owens, District Superintendent**  
**(Signature)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Chris Thomas, CBO-Consultant**  
**Contact Person**

\_\_\_\_\_  
**707-762-6617**  
**Phone**

\_\_\_\_\_  
**Board President, Two Rock Union School District**  
**(Signature)**

\_\_\_\_\_  
**Date**

**SUMMARY OF FUNDING**

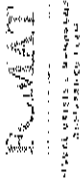
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>General Assumptions</b>								
COLA & Augmentation			71.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor		5.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Adg-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$1,211,614	\$1,266,727	\$1,359,986	\$1,350,358	\$1,272,885	\$1,272,130	\$1,305,594	\$1,358,436
Grade Span Adjustment	75,174	79,359	85,313	86,564	82,640	82,438	83,631	88,130
Supplemental Grant	120,186	130,330	133,026	137,456	130,591	130,039	133,366	143,959
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	17,722	25,206	18,985	19,610	20,235	20,875
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,406,974	\$1,468,416	\$1,596,047	\$1,599,584	\$1,505,101	\$1,504,217	\$1,542,828	\$1,651,400
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$1,406,974	\$1,468,416	\$1,596,047	\$1,599,584	\$1,505,101	\$1,504,217	\$1,542,828	\$1,651,400
LCFF Entitlement Per ADA	\$ 8,990	\$ 9,423	\$ 10,021	\$ 11,817	\$ 12,260	\$ 13,663	\$ 13,060	\$ 13,465
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 638,229	\$ 579,904	\$ 1,099,948	\$ 799,611	\$ 666,102	\$ 665,708	\$ 682,378	\$ 729,872
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 266,208	\$ 410,689	\$ 114,237	\$ 389,973	\$ 313,999	\$ 288,509	\$ 285,450	\$ 321,528
Local Revenue Sources:								
Property Taxes (Object Code 8096)	\$ 502,537	\$ 477,823	\$ 471,862	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 600,000
In-Lieu of Property Taxes (Object Code 8096)	\$ 502,537	\$ 477,823	\$ 471,862	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 600,000
Property Taxes net of In-Lieu	\$ 502,537	\$ 477,823	\$ 471,862	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000	\$ 600,000
<b>TOTAL FUNDING</b>	\$ 1,406,974	\$ 1,468,416	\$ 1,596,047	\$ 1,599,584	\$ 1,505,101	\$ 1,504,217	\$ 1,542,828	\$ 1,651,400
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ (266,208)	\$ (410,689)	\$ (114,237)	\$ (389,973)	\$ (313,999)	\$ (288,509)	\$ (285,450)	\$ (321,528)
EPA in Excess to LCFF Funding	\$ 266,208	\$ 410,689	\$ 114,237	\$ 389,973	\$ 313,999	\$ 288,509	\$ 285,450	\$ 321,528
Total LCFF Entitlement	\$ 1,406,974	\$ 1,468,416	\$ 1,596,047	\$ 1,599,584	\$ 1,505,101	\$ 1,504,217	\$ 1,542,828	\$ 1,651,400
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82.7468538%	75.3715693%	32.74780911%	45.21000000%	45.23080000%	45.21000000%	45.21000000%	45.21000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	71.31789035%	32.74780911%	45.21000000%	45.21000000%	45.21000000%	45.21000000%	45.21000000%
EPA (for CGS calculation purposes)	\$ 266,208	\$ 410,689	\$ 114,237	\$ 389,973	\$ 313,999	\$ 288,509	\$ 285,450	\$ 321,528
EPA, Current Year (Object Code 8012)	\$ 266,208	\$ 410,689	\$ 114,237	\$ 389,973	\$ 313,999	\$ 288,509	\$ 285,450	\$ 321,528
(P-2 plus Current Year Accrual)	\$ 392,00	\$ (18,916.00)	\$ 29,084.00	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019)								
(P-1 less Prior Year Accrual)								
Accrual (from Data Entry tab)								

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant [Excludes add-ons for THG and Transportation ]	\$ 1,286,788	\$ 1,348,086	\$ 1,445,299	\$ 1,436,922	\$ 1,355,525	\$ 1,354,568	\$ 1,389,227	\$ 1,486,566
Supplemental and Concentration Grant funding in the LCAP year	\$ 120,186	\$ 120,330	\$ 133,026	\$ 137,456	\$ 130,591	\$ 130,039	\$ 133,366	\$ 143,959
Percentage to Increase or Improve Services	9.34%	8.93%	9.20%	9.57%	9.63%	9.60%	9.60%	9.66%
<b>SUMMARY OF STUDENT POPULATION</b>								
Unduplicated Pupil Population	123	134	132	125	125	125	125	130
Enrollment	-	-	-	-	-	-	-	-
COE Enrollment	123	134	132	125	125	125	125	130
Total Enrollment	123	134	132	125	125	125	125	130
Unduplicated Pupil Count	52	63	64	60	60	60	60	64
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	52	63	64	60	60	60	60	64
Rolling %, Supplemental Grant	46.70000%	44.63000%	46.02000%	47.83600%	48.17000%	48.00000%	48.00000%	48.42000%
Rolling %, Concentration Grant	46.70000%	44.63000%	46.02000%	47.83600%	48.17000%	48.00000%	48.00000%	48.42000%

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF LCFF ADA</b>								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			93.85	93.85	78.19	76.92	73.50	73.00
Grades 4-6			61.59	61.59	50.75	42.09	44.20	44.00
Grades 7-8								
Grades 9-12								
LCFF Subtotal			155.44	155.44	128.94	117.01	117.70	117.00
NSS								
Combined Subtotal			155.44	155.44	128.94	117.01	117.70	117.00
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3			93.85	78.19	76.92	73.50	73.00	73.00
Grades 4-6			61.59	50.75	42.09	44.00	44.00	44.00
Grades 7-8								
Grades 9-12								
LCFF Subtotal			155.44	128.94	117.01	117.70	117.00	117.00
NSS								
Combined Subtotal			155.44	128.94	117.01	117.70	117.00	117.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	93.85	93.85	78.19	76.92	73.50	73.00	73.00	73.00
Grades 4-6	61.59	61.59	50.75	42.09	44.20	44.00	44.00	44.00
Grades 7-8								
Grades 9-12								
LCFF Subtotal	155.44	155.44	128.94	117.01	117.70	117.00	117.00	117.00
NSS								
Combined Subtotal	155.44	155.44	128.94	117.01	117.70	117.00	117.00	117.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3			88.63	82.99	76.20	74.47	73.17	73.00
Grades 4-6			57.98	51.48	45.68	43.43	44.07	44.00
Grades 7-8								
Grades 9-12								
LCFF Subtotal			146.61	134.47	121.88	117.90	117.24	117.00
NSS								
Combined Subtotal			146.61	134.47	121.88	117.90	117.24	117.00
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
Current Year ADA								
Grades TK-3			76.92	73.50	73.00	73.00	73.00	74.75
Grades 4-6			42.09	44.20	44.00	44.00	44.00	47.00
Grades 7-8								
Grades 9-12								
LCFF Subtotal			119.01	117.70	117.00	117.00	117.00	121.75
NSS								
Combined Subtotal			119.01	117.70	117.00	117.00	117.00	121.75
Change in LCFF ADA (excludes NSS ADA)								
Change in LCFF ADA								
Grades TK-3			(16.50)	(1.31)	(0.70)	No Change	No Change	Increase
Grades 4-6								4.75
Grades 7-8								
Grades 9-12								
Subtotal			155.44	134.47	121.88	117.90	117.24	121.75
Current			155.44	134.47	121.88	117.90	117.24	121.75
Prior								
3-PY Average			146.61	134.47	121.88	117.90	117.24	121.75
3-PY Average								
3-PY Average								
Current								

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
APS, CDS, B. COE Operated								
Grades TK-3		0.40	0.89	0.89	0.89	0.89	0.89	0.89
Grades 4-6	0.93	-	-	-	-	0.89	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.93	0.40	0.89	0.89	0.89	0.89	0.89	0.89
ACTUAL ADA (Current Year Only)								
Grades TK-3	93.85	78.59	77.81	74.39	73.89	73.00	73.00	74.75
Grades 4-6	62.52	50.75	42.09	44.20	44.00	44.89	44.89	47.89
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	156.37	129.34	119.90	118.59	117.89	117.89	117.89	122.64
TOTAL FUNDED ADA								
Grades TK-3	93.85	84.25	89.52	83.88	77.09	74.47	73.37	74.75
Grades 4-6	62.52	61.59	57.98	51.48	45.68	44.32	44.96	47.89
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	156.37	145.84	147.50	135.36	122.77	118.79	118.33	122.64
Funded Difference (Funded ADA less Actual ADA)	-	26.56	27.60	16.77	4.88	0.90	0.24	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	6.30	8.28	6.00	6.00	6.00	6.00





**PER-ADA FUNDING LEVELS**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 9,297	\$ 9,733	\$ 11,050	\$ 11,999	\$ 12,479	\$ 12,885	\$ 13,297	\$ 13,727
Grades 4-6	\$ 8,548	\$ 8,948	\$ 10,160	\$ 11,031	\$ 11,474	\$ 11,848	\$ 12,226	\$ 12,621
Grades 7-8	\$ 8,802	\$ 9,213	\$ 10,462	\$ 11,359	\$ 11,813	\$ 12,197	\$ 12,586	\$ 12,994
Grades 9-12	\$ 10,466	\$ 10,955	\$ 12,439	\$ 13,506	\$ 14,047	\$ 14,504	\$ 14,967	\$ 15,452
<b>Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,999	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,302	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,392	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,838	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,833	\$ 13,234	\$ 13,656	\$ 14,088
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,999	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
<b>Projected Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
<b>Supplemental Grant</b>								
Maximum - 1.00 ADA, 100% UPP	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades TK-3	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 4-6	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 7-8	\$ 1,914	\$ 2,011	\$ 2,178	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
Grades 9-12	\$ 46,206	\$ 44,623	\$ 46,076	\$ 47,823	\$ 48,176	\$ 48,006	\$ 48,006	\$ 48,426
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 794	\$ 798	\$ 931	\$ 1,048	\$ 1,097	\$ 1,129	\$ 1,165	\$ 1,212
Grades 4-6	\$ 790	\$ 733	\$ 856	\$ 963	\$ 1,008	\$ 1,038	\$ 1,071	\$ 1,114
Grades 7-8	\$ 752	\$ 755	\$ 882	\$ 992	\$ 1,038	\$ 1,068	\$ 1,102	\$ 1,147
Grades 9-12	\$ 894	\$ 898	\$ 1,048	\$ 1,179	\$ 1,234	\$ 1,270	\$ 1,311	\$ 1,364
<b>Concentration Grant (&gt;55% population)</b>								
Minimum - 1.00 ADA, 100% UPP	\$ 4,252	\$ 5,806	\$ 6,577	\$ 7,118	\$ 7,598	\$ 7,641	\$ 7,886	\$ 8,135
Grades TK-3	\$ 3,969	\$ 5,360	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 4-6	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 7-8	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
Grades 9-12	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%	\$ 0.00000%
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tentative Agreement Between Two Rock Union School District (District) and Two  
Rock Educators Association (CTA)

TRUSD Proposal, 11/6/2023

Article 16.1 The District shall provide for all unit members and their dependents a medical plan – SISC/Blue Shield or Kaiser, a Delta Dental Plan and a Vision Service Plan. Such coverage will be prorated for less than full-time members. Effective October 1, 2023 the District’s contribution towards the cost of each unit member’s medical plan coverage shall have a cap of \$15,000. The District will cover all costs for Delta Dental and Vision Service plans.

Two Rock Educators Association elected to accept the TRUSD Counter Proposal.

\_\_\_\_\_  
Kim Lloyd, President, TREA

\_\_\_\_\_  
Gayleen Maas, Board Clerk, TRUSD

\_\_\_\_\_  
Perry Gray, Negotiator, TREA

\_\_\_\_\_  
Stephen Owens, Superintendent, TRUSD



0.25998  
 0.01  
 0.26998  
 0.01  
 0.27998

0.25998  
 0.01  
 0.26998  
 0.01  
 0.27998

Account Summary-Balance

Fiscal Year 2023/24

Balances through 06/30/2024

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT

Function 1000 - Instruction

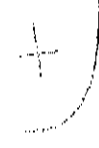
Function 1000 - Instruction	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
01-0000-0-1110-1000-3421-100-0000	H & W Benefits,/Instructi	25,517.00	28,492.00	29,993.92	8,929.52	10,431.44-
01-0000-0-1110-1000-3431-100-0000	H & W Benefits,/Instructi	3,539.00	3,194.00	2,977.20	952.79	735.99-
01-0000-0-1110-1000-3441-100-0000	H & W Benefits,/Instructi	1,259.00	971.00	1,070.40	310.22	409.62-
01-0000-0-1110-1000-3451-100-0000	Life Insr,Instruction,Reg	211.00	279.00	222.88	55.72	.40
01-0000-0-1110-1000-3461-100-0000	H & W Benefits,/Instructi	453.00	550.00	439.28	109.82	.90
01-0999-0-1439-1000-3421-100-0000	H & W Benefits,/Instructi	4,956.00	4,956.00	3,789.44	648.32	518.24
01-0999-0-1439-1000-3431-100-0000	H & W Benefits,/Instructi	350.00	350.00	260.72	43.23	46.05
01-0999-0-1439-1000-3441-100-0000	H & W Benefits,/Instructi	231.00	231.00	145.20	24.07	61.73
01-0999-0-1439-1000-3451-100-0000	Life Insr,Instruction,Int	10.00	10.00	7.52	1.88	.60
01-1400-0-1110-1000-3421-100-0000	H & W Benefits,/Instructi	17.00	17.00	13.60	3.40	
01-1400-0-1110-1000-3431-100-0000	H & W Benefits,/Instructi	36,329.00	19,601.00	14,254.56	5,345.46	.98
01-1400-0-1110-1000-3441-100-0000	H & W Benefits,/Instructi	3,199.00	1,690.00	1,221.84	458.19	.03-
01-1400-0-1110-1000-3451-100-0000	H & W Benefits,/Instructi	1,376.00	669.00	486.24	182.34	.42
01-1400-0-1110-1000-3461-100-0000	Life Insr,Instruction,Reg	356.00	192.00	153.60	38.40	
01-1400-0-1110-1000-3461-100-0000	H & W Benefits,/Instructi	860.00	475.00	379.36	94.84	.80
01-5810-0-1439-1000-3421-100-0000	H & W Benefits,/Instructi	1,960.00	1,960.00	1,425.44	534.54	.02
01-5810-0-1439-1000-3431-100-0000	H & W Benefits,/Instructi	121.00	121.00	87.28	32.73	.99
01-5810-0-1439-1000-3441-100-0000	H & W Benefits,/Instructi	83.00	83.00	48.64	18.24	16.12
01-5810-0-1439-1000-3451-100-0000	Life Insr,Instruction,Int	20.00	20.00	15.36	3.84	.80
01-5810-0-1439-1000-3461-100-0000	H & W Benefits,/Instructi	46.00	46.00	36.32	9.08	.60
<b>Total for Function 1000 and Expense accounts</b>		<b>80,893.00</b>	<b>63,897.00</b>	<b>57,028.80</b>	<b>17,796.63</b>	<b>10,928.43-</b>

Function 1120 - Spec Ed-resourc

01-6500-0-5770-1120-3421-600-0000	H & W Benefits,/Spec Ed-r	7,841.00	7,841.00	5,701.84	2,138.19	.97
01-6500-0-5770-1120-3431-600-0000	H & W Benefits,/Spec Ed-r	481.00	481.00	349.12	130.92	.96
01-6500-0-5770-1120-3441-600-0000	H & W Benefits,/Spec Ed-r	332.00	332.00	194.48	72.93	64.59
01-6500-0-5770-1120-3451-600-0000	Life Insr,Spec Ed-resourc	77.00	77.00	61.44	15.36	.20
01-6500-0-5770-1120-3461-600-0000	H & W Benefits,/Spec Ed-r	182.00	182.00	145.20	36.30	.50
<b>Total for Function 1120 and Expense accounts</b>		<b>8,913.00</b>	<b>8,913.00</b>	<b>6,452.08</b>	<b>2,393.70</b>	<b>67.22</b>

Total for Org 054 - Two Rock Union School District

		<b>89,806.00</b>	<b>72,810.00</b>	<b>63,480.88</b>	<b>20,190.33</b>	<b>10,861.21-</b>
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Benefit03a

Benefit Provider Reconciliation

Employee	(ID) SSN#	Pay Cycle	Pay Date	Prov/Lvl	Effective Dates	Benefit FTE	Summer Employee	Current Employee	Current Employer	Current Total	Premium Amount
Simon Jordan, Megan P	(000266) 4098	CE1A/#4	11/30/23	DENTAL/ DELTA2	09/01/21- Open	1.00000	8.18		90.00	90.00	90.00
				KAISER/ KSR20S	10/01/22- Open	1.00000	74.24	88.33	816.67	905.00	905.00
				VISION/WSP	09/01/21- Open	1.00000	2.53		27.86	27.86	27.86
Total for Simon Jordan, Megan P											
ds, Geena M	(003284) 8701	CE1A/#4	11/30/23	DENTAL/ DELTAS	10/01/23- Open	1.00000	4.55		50.00	50.00	50.00
				KAISER/ CLKSR20S	10/01/23- Open	1.00000	64.39	196.66	708.34	905.00	905.00
				VISION/WSP	10/01/23- Open	1.00000	2.53		27.86	27.86	27.86
Total for Woods, Geena M											
ier, Eliza J	(000218) 5330	CE1A/#4	11/30/23	DENTAL/ DELTA2	07/01/21- Open	1.00000	8.18		90.00	90.00	90.00
				KAISER/ KSR20S	11/01/21- Open	1.00000	74.24	88.33	816.67	905.00	905.00
				VISION/WSP	07/01/21- Open	1.00000	2.53		27.86	27.86	27.86
Total for Zindler, Eliza J											
Total for Org 054 - Two Rock Union School District							8 Employee(s)	845.88	7,104.91	7,964.21	7,964.21

7195

25.24

859.30

78.12

845.88

7,104.91

7,964.21

7,964.21

11/15/23

859.30 x 9 mo = 7,733.70

25.24 x 12 mo = 302.88

7,733.70 + 302.88 = 8,036.58

8,036.58 - 67.38 = 7,969.20

7,969.20 - 5.00 = 7,964.20

7,964.21

Sorted by Employee. (Org = 54, Starting Pay Date = 11/30/2023, Ending Pay Date = 11/30/2023, Bargaining Units) IN (IT), SSN? = N, PERS Member Id? = N, Summer Amounts? = Y, Adjustments? = Y, Exceptions? = N, Page Break? = N)

054 - Two Rock Union School District

Generated for Sarah Daugherty (SDAUGHTERY), Nov 20 2023 1:03PM

Page 2 of 2



Benefit03a

Benefit Provider Reconciliation

Employee	(ID) SSN4	Pay Cycle	Pay Date	Prov/Lvl	Effective Dates	Benefit FTE	Summer Employee	Summer Employer	Current Employee	Current Employer	Current Total	Premium Amount
Gray, Perry J	(000061) 5354	CE1A/#4	11/30/23	DENTAL/ DELTA	07/01/21-Open	1.00000	9.85	4.55	108.33	50.00	50.00	50.00
				KAISER/ KSR10S	07/01/21-Open	1.00000	9.85	74.24	108.33	816.67	925.00	925.00
				VISION/VSP	07/01/21-Open	1.00000	9.85	2.53	108.33	27.86	27.86	27.86
								81.32	894.53	1,002.86	1,002.86	1,002.86
Total for Gray, Perry J												
Klein, Emilie M	(000268) 3764	CE1A/#4	11/30/23	DENTAL/ DELTA	10/01/21-Open	1.00000	8.03	4.55	88.33	50.00	50.00	50.00
				KAISER/ KSR20S	11/01/21-Open	1.00000	8.03	74.24	88.33	816.67	905.00	905.00
				VISION/VSP	10/01/21-Open	1.00000	8.03	2.53	88.33	27.86	27.86	27.86
								81.32	894.53	982.86	982.86	982.86
Total for Klein, Emilie M												
Lloyd, Kimberly G	(000194) 1573	CE1A/#4	11/30/23	DENTAL/ DELTA	07/01/21-Open	1.00000	8.03	11.91	88.33	131.00	131.00	131.00
				KAISER/ KSR20S	02/01/23-Open	1.00000	8.03	74.24	88.33	816.67	905.00	905.00
				VISION/VSP	07/01/21-Open	1.00000	8.03	2.53	88.33	27.86	27.86	27.86
								88.68	975.53	1,063.86	1,063.86	1,063.86
Total for Lloyd, Kimberly G												
Lozano Gutierrez, Mariela	(000197) 9579	CE1A/#4	11/30/23	DENTAL/ DELTA	10/01/23-Open	1.00000	17.88	4.55	196.66	50.00	50.00	50.00
				KAISER/ CLKSR20S	10/01/23-Open	1.00000	17.88	64.39	196.66	708.34	905.00	905.00
				VISION/VSP	10/01/23-Open	1.00000	17.88	2.53	196.66	27.86	27.86	27.86
								71.47	786.20	982.86	982.86	982.86
Total for Lozano Gutierrez, Mariela												
Martin, Anna M	(000228) 0369	CE1A/#4	11/30/23	BLUESHLD/ BS90S	09/01/21-Open	1.00000	.39	74.64	4.33	821.00	825.33	825.33
				DENTAL/ DELTA	09/01/21-Open	1.00000	.39	4.55	50.00	50.00	50.00	50.00
				VISION/VSP	09/01/21-Open	1.00000	.39	2.53	4.33	27.86	27.86	27.86
								81.72	898.86	903.19	903.19	903.19
Total for Martin, Anna M												



# Certificate of Election of District Clerk and Board President 2022-23

WE HEREBY CERTIFY that at a meeting of the Governing Board of the Two Rock Union

of Sonoma County, California

(School district name)

at a meeting held on December 15, 2022

the following officers were elected:

John Martin

(President)

5001 Spring Hill Rd Petaluma, CA 94952

(address, including email address)

Gayleen Maas

(Clerk)

5001 Spring Hill Rd Petaluma, CA 94952

(address, including email address)

Regular board meetings held Second Thursday of each month

(Please indicate day of week and frequency)



Signature of Clerk or Secretary of the Governing Board

**Instructions:** Forward this to the County Superintendent without delay. Boards of Trustees failing to elect a clerk at the organizational meeting should notify the County Superintendent of Schools at once. If a clerk is not elected on this date, the County Superintendent of Schools shall appoint a clerk. (Education Code Sections 35022 (72402), 35038 (724167), 35143)

## Voting Representative for Vacancies on the Sonoma County Committee on School District Organization

The county committee must have 11 members who are elected by a "voting representative" from each district. In Sonoma County, this election takes place by absentee ballot. Voting representatives do not have additional duties.

THIS CERTIFIES THAT:

(Name)

(address, including email address)

was selected as the representative of the above school District for the meeting of school board representatives to fill vacancies

on the Sonoma County Committee on School District Organization. (Education Code 35023 (72403))

Selected Alternate Representative:

(Name)

# Certificate of Election of District Clerk and Board President 2023-24

WE HEREBY CERTIFY that at a meeting of the Governing Board of the

Two Rock Union  
(School district name)

at a meeting held on December 12, 2023 the following officers were elected:

John Martin

(President)

5001 Spring Hill Rd. Petaluma, CA 94952

(address, including email address)

Gayleen Maas

(Clerk)

5001 Spring Hill Rd. Petaluma, CA 94952

(address, including email address)

Regular board meetings held Second Thursday of each month  
(Please indicate day of week and frequency)

J Maas  
Signature of Clerk or Secretary of the Governing Board

**Instructions:** Forward this to the County Superintendent without delay. Boards of Trustees failing to elect a clerk at the organizational meeting should notify the County Superintendent of Schools at once. If a clerk is not elected on this date, the County Superintendent of Schools shall appoint a clerk. (Education Code Sections 35022 {72402}, 35038 {724167}, 35143)

## Voting Representative for Vacancies on the Sonoma County Committee on School District Organization

The county committee must have 11 members who are elected by a "voting representative" from each district. In Sonoma County, this election takes place by absentee ballot. Voting representatives do not have additional duties.

THIS CERTIFIES THAT:

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(address, including email address)

was selected as the representative of the above school District for the meeting of school board representatives to fill vacancies on the Sonoma County Committee on School District Organization. (Education Code 35023 {72403})

Selected Alternate Representative:

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
Signature of Clerk or Secretary of the Governing Board

## TWO ROCK UNION SCHOOL DISTRICT

**TO:** Board of Trustees  
**FROM:** Christine Thomas, Chief Business Official (Consultant)  
**DATE:** December 12, 2023  
**APPROVED BY:** Stephen Owens, Principal/Superintendent  
**RE:** APPROVAL – First Interim and Budget Revision #2 for the Two Rock Union School District for the 2023-24 Fiscal Year

**SITUATION:** The First Interim Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Education, a report confirming the certification of each District.

In addition, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Trustees on a regular basis for review and approval. Included in the attached budget assumptions are details on some of the significant changes between the Adopted Budget and Budget Revision #1. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the First Interim Report are as follows:

- Form 01 - General Fund
- Forms 11-51 – Other Funds
- Form AI – Average Daily Attendance
- Form MYPI – Multi-Year Projections
- Form CASH – Cash Flow Worksheet
- Form CSI – Criteria & Standards Review
- Form TRC – Technical Reviews

Budget Revision #1 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- General Fund 01
- Deferred Maintenance Fund 14
- Special Reserve Fund 17
- Special Reserve Fund for Capital Outlay Projects Fund 40

The major variances between the Adopted Budget and the 1<sup>st</sup> Interim Report are as follows:

**Revenues:**

1. Recalculate the LCFF using 3-year average ADA, updated enrollment & ADA estimates and November Property Tax estimates:
  - a. 3-year Average ADA 135.36 (funded ADA); 2023-24 Est P-2 ADA 116.89
2. Adjust Interest Earnings due to higher interest rates \$25,000

**STAFF RECOMMENDATION:**

It is respectfully recommended that the Board approve the 1<sup>st</sup> Interim Report and Budget Revision #2 with a positive certification for the Two Rock Union School District for the 2023-24 Fiscal Year.

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

FIRST INTERIM REPORT

	UNRESTRICTED GENERAL FUND				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
	134.47	134.47	134.47	0	3-year Average
<b>BEGINNING FUND BALANCE:</b>	\$1,825,858	\$1,825,858	\$1,825,858	0	
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$699,581	\$709,611	\$735,836	\$26,225	Recalc LCFF
8012 Education Protection Account	\$389,973	\$389,973	\$402,357	\$12,384	Per J29B
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	Property
8021 Homeowners Exemptions	\$1,500	\$1,500	\$1,103	(\$397)	Tax Information &
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	November Tax
8041 Secured	\$220,000	\$220,000	\$226,512	\$6,512	Estimates
8042 Unsecured	\$7,000	\$7,000	\$6,150	(\$850)	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$21,500	\$21,500	\$34,400	\$12,900	
8045 ERAF	\$250,000	\$250,000	\$193,915	(\$56,085)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
<b>Total LCFF</b>	\$1,589,554	\$1,599,584	\$1,600,273	\$689	
<b>Federal Revenues</b>					
8110 Impact Aid	\$350,000	\$350,000	\$350,000	\$0	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
<b>Total Federal Revenues</b>	\$350,000	\$350,000	\$350,000	\$0	
<b>State Revenues</b>					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$0	
8560 Lottery (Non-Prop 20)	\$21,000	\$23,777	\$23,777	\$0	
8590 All Other State Revenues	\$300	\$6,927	\$6,927	\$0	
<b>Total State Revenues</b>	\$26,427	\$35,114	\$35,114	\$0	
<b>Local Revenues</b>					
8650 Leases and Rentals	\$8,250	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$25,000	\$40,000	\$65,000	\$25,000	Per current Est.
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$35,589	\$11,089	\$11,991	\$902	Per current Est.
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
<b>Total Local Revenues</b>	\$68,839	\$59,339	\$85,241	\$25,902	
<b>TOTAL REVENUES</b>	\$2,034,820	\$2,044,037	\$2,070,628	\$26,591	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$321,822)	(\$336,676)	(\$336,775)	(\$99)	Special Education
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	(\$321,822)	(\$336,676)	(\$336,775)	(\$99)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$1,712,998	\$1,707,361	\$1,733,853	\$26,492	

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

FIRST INTERIM REPORT

		UNRESTRICTED GENERAL FUND				Comments
		ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100	Certificated Instructional	\$532,945	\$501,227	\$501,227	\$0	
1200	Certificated Support	\$0	\$0	\$0	\$0	
1300	Administrative	\$164,601	\$173,050	\$173,050	\$0	
1900	Other Certificated	\$500	\$1,500	\$1,500	\$0	
Total Certificated Salaries		\$698,046	\$675,777	\$675,777	\$0	
<b>Classified Salaries</b>						
2100	Instructional Assist	\$69,503	\$94,514	\$94,514	\$0	
2200	Classified Support	\$17,989	\$19,900	\$19,900	\$0	
2300	Administrative	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$99,806	\$110,826	\$110,826	\$0	
2900	Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$187,298	\$225,240	\$225,240	\$0	
<b>Employee Benefits</b>						
3100	STRS	\$130,523	\$108,962	\$107,311	(\$1,651)	Per current Est
3200	PERS	\$48,655	\$70,261	\$70,217	(\$44)	Per current Est
3300	OASDI/Medicare	\$24,234	\$29,665	\$29,259	(\$406)	Per current Est
3400	Health & Welfare	\$95,846	\$78,818	\$90,645	\$11,827	Current staffing
3500	State Unemployment Ins	\$446	\$446	\$432	(\$14)	Per current Est
3600	Workers Comp	\$10,539	\$9,681	\$9,472	(\$209)	Per current Est
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$310,243	\$297,833	\$307,336	\$9,503	
<b>Materials &amp; Supplies</b>						
4100	Approved Textbooks & Core Curr	\$1,750	\$21,963	\$21,963	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$75,096	\$76,670	\$71,586	(\$5,084)	Per current Est
4400	Non-Capital Furniture & Equip	\$7,000	\$11,528	\$11,528	\$0	
4700	Food	\$0	\$0	\$0	\$0	
Total Materials & Supplies		\$83,846	\$110,161	\$105,077	(\$5,084)	
<b>Services &amp; Other Operating Exp</b>						
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$17,200	\$16,200	\$16,200	\$0	
5300	Dues & Memberships	\$10,314	\$12,652	\$12,652	\$0	
5400	Insurance	\$33,309	\$33,309	\$33,309	\$0	
5500	Utilities	\$42,850	\$42,850	\$46,645	\$3,795	Per current est
5600	Rentals, Leases & Repairs	\$13,027	\$13,027	\$13,027	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Operating	\$215,758	\$307,973	\$285,957	(\$22,016)	
5900	Communications/Telephone	\$8,846	\$8,892	\$8,892	\$0	
Total Services and Other Operating Exp		\$341,304	\$434,903	\$416,682	(\$18,221)	
<b>Capital Outlay</b>						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$20,000	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$20,000	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$1,640,737</b>	<b>\$1,743,914</b>	<b>\$1,730,112</b>	<b>(\$13,802)</b>	

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

FIRST INTERIM REPORT

	UNRESTRICTED GENERAL FUND				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES</b>					
<i>Indirect/Direct Cost</i>					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Trsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$30,292)	(\$32,422)	(\$33,373)	(\$951)	I/C @ 10.65%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	(\$30,292)	(\$32,422)	(\$33,373)	(\$951)	
<b>TOTAL EXPENDITURES</b>	<b>\$1,610,445</b>	<b>\$1,711,492</b>	<b>\$1,696,739</b>	<b>(\$14,753)</b>	
<b>OTHER FINANCING USES</b>					
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$1,710,445</b>	<b>\$1,811,492</b>	<b>\$1,796,739</b>	<b>(\$14,753)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>\$2,553</b>	<b>(\$104,131)</b>	<b>(\$62,886)</b>	<b>\$41,245</b>	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
Revolving Cash	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>					
Board Designated:					
5% REU	\$149,270	\$172,393	\$171,930	(\$463)	
Local Site Donations	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
Reserve for Economic Uncertainties Available	\$149,270	\$172,393	\$171,930	(\$463)	5% Reserve
	\$1,527,870	\$1,374,942	\$1,417,112	\$42,170	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$1,828,411</b>	<b>\$1,721,727</b>	<b>\$1,762,972</b>	<b>\$41,245</b>	

Note: \$1 variances due to rounding.





TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

FIRST INTERIM REPORT

	RESTRICTED GENERAL FUND				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
	134.47	134.47	134.47	0	
<b>BEGINNING FUND BALANCE:</b>	\$472,759	\$472,759	\$472,759	\$0	
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$0	
<b>Total LCFF</b>	\$18,821	\$18,821	\$18,821	\$0	
<b>Federal Revenues</b>					
8110 Impact Aid	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$21,492	\$21,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$989	Per current est.
8290 All Other Federal Revenue	\$112,549	\$146,604	\$150,030	\$3,426	Per current est.
<b>Total Federal Revenues</b>	\$175,154	\$227,303	\$231,718	\$4,415	
<b>State Revenues</b>					
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$11,434	\$12,986	\$12,986	\$0	
8590 All Other State Revenues	\$496,465	\$386,142	\$387,128	\$986	Adj Learning Recovery
<b>Total State Revenues</b>	\$547,899	\$458,128	\$459,114	\$986	
<b>Local Revenues</b>					
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$725	\$674	\$674	\$0	
8792 Transfer of Apportionment from COE	\$122,000	\$122,000	\$122,000	\$0	
<b>Total Local Revenues</b>	\$122,725	\$122,674	\$122,674	\$0	
<b>TOTAL REVENUES</b>	\$864,599	\$826,926	\$832,327	\$5,401	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$321,822	\$336,676	\$336,775	\$99	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	\$321,822	\$336,676	\$336,775	\$99	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$1,186,421	\$1,163,602	\$1,169,102	\$5,500	

6/30/24 - COVID funds

**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24**

		RESTRICTED GENERAL FUND				Comments
		ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100	Certificated Instructional	\$93,150	\$93,150	\$70,355	(\$22,795)	Tsf to Obj 1300
1200	Certificated Support	\$29,400	\$29,400	\$27,000	(\$2,400)	Current Staffing
1300	Administrative	\$0	\$0	\$19,200	\$19,200	Tsf Dir Spec Ed<1100
1900	Other Certificated	\$0	\$0	\$0	\$0	
Total Certificated Salaries		\$122,550	\$122,550	\$116,555	(\$5,995)	
<b>Classified Salaries</b>						
2100	Instructional Assist	\$24,012	\$24,012	\$29,507	\$5,495	Current Staffing
2200	Classified Support	\$27,149	\$4,853	\$7,109	\$2,256	Current Staffing
2300	Administrative	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$22,634	\$23,384	\$23,383	(\$1)	Current Staffing
2900	Other Classified	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$73,795	\$52,249	\$59,999	\$7,750	
<b>Employee Benefits</b>						
3100	STRS	\$106,312	\$106,312	\$102,492	(\$3,820)	Current staffing
3200	PERS	\$19,316	\$13,774	\$14,376	\$602	Current staffing
3300	OASDI/Medicare	\$7,415	\$5,764	\$6,262	\$498	Current staffing
3400	Health & Welfare	\$11,143	\$11,143	\$12,096	\$953	Current staffing
3500	State Unemployment Ins	\$104	\$92	\$117	\$25	Current staffing
3600	Workers Comp	\$2,341	\$2,077	\$2,005	(\$72)	Current staffing
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$146,631	\$139,162	\$137,348	(\$1,814)	
<b>Materials &amp; Supplies</b>						
4100	Approved Textbooks & Core Curr	\$6,700	\$66,200	\$66,200	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$53,965	\$96,869	\$90,322	(\$6,547)	Per current est.
4400	Non-Capital Furniture & Equip	\$8,612	\$22,569	\$22,569	\$0	
4700	Food	\$68,165	\$121,665	\$117,617	(\$4,048)	Per current est.
Total Materials & Supplies		\$137,442	\$307,303	\$296,708	(\$10,595)	
<b>Services &amp; Other Operating Exp</b>						
5100	Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$620	Per current est.
5200	Travel & Conferences (Mileage)	\$1,250	\$14,552	\$14,052	(\$500)	Per current est.
5300	Dues & Memberships	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$26,925	\$26,925	\$26,925	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Operat	\$579,844	\$755,856	\$765,439	\$9,583	Per current est.
5900	Communications/Telephone	\$0	\$0	\$0	\$0	
Total Services and Other Operating Exp		\$736,836	\$955,259	\$964,962	\$9,703	
<b>Capital Outlay</b>						
6100	Land Improvements	\$27,416	\$27,416	\$32,916	\$5,500	Per current est.
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$27,416	\$27,416	\$32,916	\$5,500	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$480,418</b>	<b>\$621,264</b>	<b>\$610,610</b>	<b>(\$10,654)</b>	

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

	RESTRICTED GENERAL FUND				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES (continued)</b>					
<b>Indirect/Direct Cost</b>					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$30,292	\$32,422	\$33,373	\$951	W/C @ 10.65%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	\$30,292	\$32,422	\$33,373	\$951	
<b>TOTAL EXPENDITURES</b>	<b>\$1,274,962</b>	<b>\$1,636,361</b>	<b>\$1,641,861</b>	<b>\$5,500</b>	
<b>OTHER FINANCING USES</b>					
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$1,274,962</b>	<b>\$1,636,361</b>	<b>\$1,641,861</b>	<b>\$5,500</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$88,541)</b>	<b>(\$472,759)</b>	<b>(\$472,759)</b>	<b>\$0</b>	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

	TOTAL GENERAL FUND (COMBINED)				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>FIRST INTERIM REPORT</b>					
Average Daily Attendance (ADA)	134.47	134.47	134.47	0	3-year average ADA
<b>BEGINNING FUND BALANCE:</b>	\$2,298,617	\$2,298,617	\$2,298,617	\$0	
<b>REVENUES</b>					
<b>Local Control Funding Formula (LCFF)</b>					
8011 State Aid	\$699,581	\$709,611	\$735,836	\$26,225	Recalc LCFF
8012 Education Protection Account	\$389,973	\$389,973	\$402,357	\$12,384	Per J29B
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	Property
8021 Homeowners Exemptions	\$1,500	\$1,500	\$1,103	(\$397)	Tax Information &
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	November Tax
8041 Secured	\$220,000	\$220,000	\$226,512	\$6,512	Estimates
8042 Unsecured	\$7,000	\$7,000	\$6,150	(\$850)	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$21,500	\$21,500	\$34,400	\$12,900	
8045 ERAF	\$250,000	\$250,000	\$193,915	(\$56,085)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,608,375	\$1,618,405	\$1,619,094	\$689	
<b>Federal Revenues</b>					
8110 Impact Aid	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$369,398	\$371,492	\$371,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$989	
8290 All Other Federal Revenue	\$112,549	\$146,804	\$150,030	\$3,426	
Total Federal Revenues	\$525,154	\$577,303	\$581,718	\$4,415	
<b>State Revenues</b>					
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$0	
8580 Lottery (Non-Prop 20)	\$32,434	\$36,763	\$36,763	\$0	
8590 All Other State Revenues	\$496,765	\$393,069	\$394,055	\$986	
Total State Revenues	\$574,326	\$493,242	\$494,228	\$986	
<b>Local Revenues</b>					
8650 Leases and Rentals	\$8,250	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$25,000	\$40,000	\$65,000	\$25,000	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$36,314	\$11,763	\$12,665	\$902	
8792 Transfer of Apportionment from COE	\$122,000	\$122,000	\$122,000	\$0	
Total Local Revenues	\$191,564	\$182,013	\$207,915	\$25,902	
<b>TOTAL REVENUES</b>	\$2,899,419	\$2,870,963	\$2,902,955	\$31,992	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$2,899,419	\$2,870,963	\$2,902,955	\$31,992	

**TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24**

**FIRST INTERIM REPORT**

**EXPENDITURES**

<b>TOTAL GENERAL FUND (COMBINED)</b>					
	<b>ADOPTED BUDGET 6/29/2023 (A)</b>	<b>BUDGET REVISION #1 10/12/2023 (B)</b>	<b>BUDGET REVISION #2 12/12/2023 (C)</b>	<b>Variance (C) - (B) (D)</b>	<b>Comments</b>
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$626,095	\$594,377	\$571,582	(\$22,795)
1200	Certificated Support	\$29,400	\$29,400	\$27,000	(\$2,400)
1300	Administrative	\$164,601	\$173,050	\$192,250	\$19,200
1900	Other Certificated	\$500	\$1,500	\$1,500	\$0
	<b>Total Certificated Salaries</b>	<b>\$820,596</b>	<b>\$798,327</b>	<b>\$792,332</b>	<b>(\$5,995)</b>
<b>Classified Salaries</b>					
2100	Instructional Assist	\$93,515	\$118,526	\$124,021	\$5,495
2200	Classified Support	\$45,138	\$24,753	\$27,009	\$2,256
2300	Administrative	\$0	\$0	\$0	\$0
2400	Clerical Salaries	\$122,440	\$134,210	\$134,209	(\$1)
2900	Other Classified	\$0	\$0	\$0	\$0
	<b>Total Classified Salaries</b>	<b>\$261,093</b>	<b>\$277,489</b>	<b>\$285,239</b>	<b>\$7,750</b>
<b>Employee Benefits</b>					
3100	STRS	\$236,835	\$215,274	\$209,803	(\$5,471)
3200	PERS	\$67,971	\$84,035	\$84,593	\$558
3300	OASDI/Medicare	\$31,649	\$35,429	\$35,521	\$92
3400	Health & Welfare	\$106,989	\$89,961	\$102,741	\$12,780
3500	State Unemployment Ins	\$550	\$538	\$549	\$11
3600	Workers Comp	\$12,880	\$11,758	\$11,477	(\$281)
3700	Retiree Benefits	\$0	\$0	\$0	\$0
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0
	<b>Total Employee Benefits</b>	<b>\$456,874</b>	<b>\$436,995</b>	<b>\$444,684</b>	<b>\$7,689</b>
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$8,450	\$88,163	\$88,163	\$0
4200	Books & Reference Materials	\$0	\$0	\$0	\$0
4300	Materials & Supplies	\$129,061	\$173,539	\$161,908	(\$11,631)
4400	Non-Capital Furniture & Equip	\$15,612	\$34,097	\$34,097	\$0
4700	Food	\$68,165	\$121,665	\$117,617	(\$4,048)
	<b>Total Materials &amp; Supplies</b>	<b>\$221,288</b>	<b>\$417,464</b>	<b>\$401,785</b>	<b>(\$11,631)</b>
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$620
5200	Travel & Conferences (Mileage)	\$18,450	\$30,752	\$30,252	(\$500)
5300	Dues & Memberships	\$10,314	\$12,652	\$12,652	\$0
5400	Insurance	\$33,309	\$33,309	\$33,309	\$0
5500	Utilities	\$42,850	\$42,850	\$46,645	\$3,795
5600	Rentals, Leases & Repairs	\$39,952	\$39,952	\$39,952	\$0
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0
5800	Professional Consulting/Other Operat	\$795,602	\$1,063,829	\$1,051,396	(\$12,433)
5900	Communications/Telephone	\$8,846	\$8,892	\$8,892	\$0
	<b>Total Services and Other Operating</b>	<b>\$1,078,140</b>	<b>\$1,390,162</b>	<b>\$1,381,644</b>	<b>(\$8,518)</b>
<b>Capital Outlay</b>					
6100	Land Improvements	\$27,416	\$27,416	\$32,916	\$5,500
6200	Building Improvements	\$20,000	\$0	\$0	\$0
6400	Capital Equipment	\$0	\$0	\$0	\$0
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0
	<b>Total Capital Outlay</b>	<b>\$47,416</b>	<b>\$27,416</b>	<b>\$32,916</b>	<b>\$5,500</b>
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$2,886,407</b>	<b>\$3,347,853</b>	<b>\$3,338,600</b>	<b>\$19,199</b>

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2023-24

FIRST INTERIM REPORT

EXPENDITURES (continued)

	TOTAL GENERAL FUND (COMBINED)				Comments
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	Variance (C) - (B) (D)	
<b>Indirect/Direct Cost</b>					
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$2,885,407</b>	<b>\$3,347,853</b>	<b>\$3,338,600</b>	<b>(\$5,205)</b>	
<b>OTHER FINANCING USES</b>					
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$2,985,407</b>	<b>\$3,447,853</b>	<b>\$3,438,600</b>	<b>(\$5,205)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$85,988)</b>	<b>(\$576,890)</b>	<b>(\$535,645)</b>	<b>\$37,197</b>	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
Revolving Cash	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$384,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>					
Board Designated:					
2% REU	\$149,270	\$172,393	\$171,930	(\$463)	
Local Site Donations	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
Reserve for Economic Uncertainties	\$149,270	\$172,393	\$171,930	(\$463)	3% Reserves
Available	\$1,527,870	\$1,374,942	\$1,417,112	\$42,170	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$2,212,629</b>	<b>\$1,721,727</b>	<b>\$1,762,972</b>	<b>\$41,245</b>	

Note: \$1 variances due to rounding.





**NOTICE OF CRITERIA AND STANDARDS REVIEW.** This interim report was based upon and reviewed using the state-adopted Criteria and Standards, (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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**NOTICE OF INTERIM REVIEW.** All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:  
This interim report and certification of financial condition are hereby filed by the governing board of the school district, (Pursuant to EC Section 42131)

Meeting Date: December 12, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

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Contact person for additional information on the interim report:

Name: CHRIS THOMAS Telephone: 707-762-6517  
Title: CHIEF BUSINESS OFFICIAL-CONSULTANT E-mail: CTHOMAS@TRUSD.ORG

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserves for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

First Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X		
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X		
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X		
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>				No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X n/a n/a		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X n/a		
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X n/a		
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S6A, Line 1b) • Classified? (Section S6B, Line 1b) • Management/supervisor/confidential? (Section S6C, Line 1b)	X X X		
S9	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S6A, Line 3) • Classified? (Section S6B, Line 3)	X n/a		
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X		
<b>ADDITIONAL FISCAL INDICATORS</b>				No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X		
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X		
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X		
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X		
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X		
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X		
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the CDE, pursuant to EC 42127.6(a).	X		
A8	Change of CEO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X		

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYP	Multiyear Projections - General Fund	S	S	S	GS
SI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
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73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multyear Projections - General Fund	S	S	S	GS
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,589,554.00	1,599,584.00	336,938.92	1,600,273.00	689.00	0.0%
2) Federal Revenue		8100-8299	350,000.00	350,000.00	232,923.53	350,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,427.00	35,114.00	2,631.27	35,114.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,839.00	59,339.00	20,887.51	85,241.00	25,902.00	43.7%
5) TOTAL, REVENUES			2,034,820.00	2,044,037.00	593,381.23	2,070,628.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	598,046.00	675,777.00	192,270.83	675,777.00	0.00	0.0%
2) Classified Salaries		2000-2999	187,298.00	225,240.00	64,663.08	225,240.00	0.00	0.0%
3) Employee Benefits		3000-3999	310,243.00	297,833.00	85,062.08	307,336.00	(9,503.00)	-3.2%
4) Books and Supplies		4000-4999	83,846.00	110,161.00	49,079.31	105,077.00	5,084.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	341,304.00	434,903.00	110,576.70	416,682.00	16,221.00	4.2%
6) Capital Outlay		6000-6999	20,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(30,292.00)	(32,422.00)	0.00	(33,373.00)	951.00	-2.9%
9) TOTAL, EXPENDITURES			1,810,445.00	1,711,492.00	501,652.00	1,696,739.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			424,375.00	332,545.00	91,729.23	373,889.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(321,822.00)	(336,676.00)	0.00	(336,775.00)	(99.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(421,822.00)	(436,676.00)	0.00	(436,775.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			2,553.00	(104,131.00)	91,729.23	(62,886.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,681,214.00	1,825,857.00		1,825,857.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,681,214.00	1,825,857.00		1,825,857.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,681,214.00	1,825,857.00		1,825,857.00		
2) Ending Balance, June 30 (E + F1e)			1,683,767.00	1,721,726.00		1,762,971.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	149,270.00	172,393.00		171,930.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	172,393.00		171,930.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,374,940.00		1,417,111.00		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	699,581.00	709,611.00	222,812.00	735,836.00	26,225.00	3.7%
Education Protection Account State Aid - Current Year		8012	389,973.00	389,973.00	108,035.00	402,357.00	12,384.00	3.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	1,500.00	1,500.00	0.00	1,103.00	(397.00)	-26.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	220,000.00	220,000.00	35.98	226,512.00	6,512.00	3.0%
Unsecured Roll Taxes		8042	7,000.00	7,000.00	0.00	8,150.00	(850.00)	-12.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	21,500.00	5,055.94	34,400.00	12,900.00	60.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	250,000.00	0.00	193,915.00	(56,085.00)	-22.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Miscellaneous Funds (EC 41604)</b>								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,589,554.00</b>	<b>1,599,584.00</b>	<b>336,938.92</b>	<b>1,600,273.00</b>	<b>689.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,589,554.00</b>	<b>1,599,584.00</b>	<b>336,938.92</b>	<b>1,600,273.00</b>	<b>689.00</b>	<b>0.0%</b>

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	350,000.00	350,000.00	232,923.53	350,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>350,000.00</b>	<b>350,000.00</b>	<b>232,923.53</b>	<b>350,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
RCC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,127.00	4,410.00	0.00	4,410.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	21,000.00	23,777.00	777.27	23,777.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		



2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

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Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	300.00	6,927.00	1,854.00	6,927.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,427.00</b>	<b>35,114.00</b>	<b>2,631.27</b>	<b>35,114.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8616	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8626	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,250.00	8,250.00	1,600.00	8,250.00	0.00	0.0%
Interest		8660	25,000.00	40,000.00	17,467.51	68,000.00	25,000.00	62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8597	0.00	0.00	0.00	0.00		
All Other Local Revenue		8599	35,589.00	11,089.00	1,820.00	11,991.00	902.00	8.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,839.00</b>	<b>59,339.00</b>	<b>20,867.51</b>	<b>85,241.00</b>	<b>25,902.00</b>	<b>43.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,034,820.00</b>	<b>2,044,037.00</b>	<b>593,361.23</b>	<b>2,070,628.00</b>	<b>26,591.00</b>	<b>1.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	532,945.00	501,227.00	129,963.79	501,227.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,601.00	173,050.00	61,950.04	173,050.00	0.00	0.0%
Other Certificated Salaries		1900	500.00	1,500.00	357.00	1,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>698,046.00</b>	<b>675,777.00</b>	<b>192,270.83</b>	<b>675,777.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	69,503.00	94,514.00	20,398.00	94,514.00	0.00	0.0%
Classified Support Salaries		2200	17,989.00	19,900.00	7,919.56	19,900.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,806.00	110,826.00	36,345.52	110,826.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>187,298.00</b>	<b>225,240.00</b>	<b>64,663.08</b>	<b>225,240.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	130,523.00	108,962.00	31,270.65	107,311.00	1,651.00	1.5%
PERS		3201-3202	48,655.00	70,261.00	19,240.24	70,217.00	44.00	0.1%
OASDI/Medicare/Alternative		3301-3302	24,234.00	29,685.00	8,772.16	29,259.00	406.00	1.4%
Health and Welfare Benefits		3401-3402	95,846.00	78,818.00	22,852.52	90,645.00	(11,827.00)	-15.0%
Unemployment Insurance		3501-3502	446.00	446.00	125.97	432.00	14.00	3.1%
Workers' Compensation		3601-3602	10,539.00	9,681.00	2,800.54	9,472.00	209.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL EMPLOYEE BENEFITS			310,243.00	297,833.00	85,062.08	307,336.00	(9,503.00)	-3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,750.00	21,983.00	21,068.61	21,983.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,098.00	76,670.00	23,171.90	71,586.00	5,084.00	6.6%
Noncapitalized Equipment		4400	7,000.00	11,528.00	4,837.80	11,528.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			83,846.00	110,181.00	49,078.31	105,077.00	5,084.00	4.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,200.00	16,200.00	0.00	16,200.00	0.00	0.0%
Dues and Memberships		5300	10,314.00	12,652.00	11,527.13	12,852.00	0.00	0.0%
Insurance		5400-5490	33,309.00	33,309.00	32,115.00	33,309.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,850.00	42,850.00	1,482.64	46,645.00	(3,795.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,027.00	13,027.00	2,738.14	13,027.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	215,758.00	307,973.00	62,205.91	285,957.00	22,016.00	7.1%
Communications		5900	8,846.00	8,892.00	495.88	8,892.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			341,304.00	434,803.00	110,578.70	416,682.00	18,221.00	4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			20,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
RQC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7209	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(30,292.00)	(32,422.00)	0.00	(33,373.00)	951.00	-2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(30,292.00)	(32,422.00)	0.00	(33,373.00)	951.00	-2.9%
TOTAL, EXPENDITURES			1,810,445.00	1,711,492.00	501,652.00	1,696,739.00	14,753.00	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(321,822.00)	(336,676.00)	0.00	(336,775.00)	(99.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(321,822.00)	(336,676.00)	0.00	(336,775.00)	(99.00)	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(421,822.00)	(436,676.00)	0.00	(436,775.00)	(99.00)	0.0%

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9099)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,154.00	227,303.00	33,870.89	231,718.00	4,415.00	1.9%
3) Other State Revenue		8300-8599	547,899.00	458,128.00	155,746.05	459,114.00	986.00	0.2%
4) Other Local Revenue		8600-8799	122,725.00	122,674.00	46,478.00	122,674.00	0.00	0.0%
5) TOTAL, REVENUES			864,599.00	826,926.00	236,094.94	832,327.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	122,550.00	122,550.00	31,949.71	116,555.00	5,995.00	4.9%
2) Classified Salaries		2000-2999	73,795.00	52,249.00	14,065.73	59,999.00	(7,750.00)	-14.8%
3) Employee Benefits		3000-3999	146,631.00	139,162.00	12,456.18	137,348.00	1,814.00	1.3%
4) Books and Supplies		4000-4999	137,442.00	307,303.00	14,084.22	296,708.00	10,595.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	736,836.00	955,259.00	55,651.82	964,962.00	(9,703.00)	-1.0%
6) Capital Outlay		6000-6999	27,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,292.00	32,422.00	0.00	33,373.00	(951.00)	-2.9%
9) TOTAL, EXPENDITURES			1,274,862.00	1,638,361.00	144,502.31	1,641,861.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(410,363.00)	(809,435.00)	91,592.63	(809,534.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	321,822.00	336,676.00	0.00	336,775.00	89.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			321,822.00	336,676.00	0.00	336,775.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(88,541.00)	(472,759.00)	91,592.63	(472,759.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,542.00	472,759.00		472,759.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,542.00	472,759.00		472,759.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,542.00	472,759.00		472,759.00		
2) Ending Balance, June 30 (E + F1e)			1.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>18,821.00</b>	<b>18,821.00</b>	<b>0.00</b>	<b>18,821.00</b>	<b>0.00</b>	<b>0.0%</b>

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	19,398.00	21,492.00	0.00	21,492.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	43,207.00	59,207.00	9,195.53	60,195.00	989.00	1.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	14,071.00	17,500.00	6,759.00	17,500.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,721.00	2,752.00	31.00	2,752.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	302.00	602.00	602.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	4,881.00	4,881.00	New
Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	16,807.00	36,125.00	3,767.57	33,768.00	(2,357.00)	-6.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	78,950.00	90,227.00	13,815.79	90,227.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>175,154.00</b>	<b>227,303.00</b>	<b>33,870.89</b>	<b>231,718.00</b>	<b>4,415.00</b>	<b>1.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	40,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,434.00	12,986.00	1,485.94	12,986.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	31,960.00	49,765.00	14,142.04	49,765.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(1,443.00)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	404,505.00	336,377.00	141,561.07	337,363.00	986.00	0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>547,899.00</b>	<b>458,128.00</b>	<b>155,746.05</b>	<b>459,114.00</b>	<b>986.00</b>	<b>0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	725.00	674.00	0.00	674.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	8500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8500	8792	122,000.00	122,000.00	46,478.00	122,000.00	0.00	0.0%
From JPAs	8500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	8360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	8360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>122,725.00</b>	<b>122,674.00</b>	<b>46,478.00</b>	<b>122,674.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>864,599.00</b>	<b>826,926.00</b>	<b>238,094.94</b>	<b>832,327.00</b>	<b>5,401.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	93,150.00	93,150.00	25,667.21	70,355.00	22,795.00	24.5%
Certificated Pupil Support Salaries		1200	29,400.00	29,400.00	6,282.50	27,000.00	2,400.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	19,200.00	(19,200.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>122,550.00</b>	<b>122,550.00</b>	<b>31,949.71</b>	<b>116,555.00</b>	<b>5,995.00</b>	<b>4.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	24,012.00	24,012.00	6,026.33	29,507.00	(5,495.00)	-22.9%
Classified Support Salaries		2200	27,149.00	4,853.00	1,530.93	7,109.00	(2,256.00)	-46.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,834.00	23,384.00	6,508.47	23,383.00	1.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>73,795.00</b>	<b>52,249.00</b>	<b>14,065.73</b>	<b>59,999.00</b>	<b>(7,750.00)</b>	<b>-14.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	100,312.00	106,312.00	3,706.23	102,492.00	3,820.00	3.6%
PERS		3201-3202	19,316.00	13,774.00	3,585.09	14,376.00	(602.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	7,415.00	5,764.00	1,933.73	6,262.00	(498.00)	-8.6%
Health and Welfare Benefits		3401-3402	11,143.00	11,143.00	3,105.12	12,096.00	(953.00)	-8.6%
Unemployment Insurance		3501-3502	104.00	92.00	22.94	117.00	(25.00)	-27.2%
Workers' Compensation		3601-3602	2,341.00	2,077.00	503.07	2,005.00	72.00	3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EMPLOYEE BENEFITS</b>			146,631.00	139,162.00	12,456.18	137,348.00	1,814.00	1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,700.00	66,200.00	1,600.00	66,200.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	53,965.00	96,869.00	2,484.22	90,322.00	6,547.00	6.8%
Noncapitalized Equipment		4400	8,612.00	22,589.00	10,000.00	22,569.00	0.00	0.0%
Food		4700	68,166.00	121,665.00	0.00	117,617.00	4,048.00	3.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			137,442.00	307,303.00	14,084.22	295,708.00	10,595.00	3.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	128,817.00	157,926.00	4,120.00	158,546.00	(620.00)	-0.4%
Travel and Conferences		5200	1,250.00	14,582.00	0.00	14,052.00	500.00	3.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,925.00	26,925.00	3,612.55	26,925.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	579,844.00	755,856.00	47,919.27	765,439.00	(9,583.00)	-1.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			736,836.00	956,259.00	55,651.82	964,962.00	(9,703.00)	-1.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	27,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			27,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	30,292.00	32,422.00	0.00	33,373.00	(951.00)	-2.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			30,292.00	32,422.00	0.00	33,373.00	(951.00)	-2.9%
TOTAL, EXPENDITURES			1,274,952.00	1,636,361.00	144,502.31	1,641,861.00	(5,500.00)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	
Proceeds								

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Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	321,822.00	336,676.00	0.00	336,775.00	99.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>321,822.00</b>	<b>336,676.00</b>	<b>0.00</b>	<b>336,775.00</b>	<b>99.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>321,822.00</b>	<b>336,676.00</b>	<b>0.00</b>	<b>336,775.00</b>	<b>(99.00)</b>	<b>0.0%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,608,375.00	1,618,405.00	336,938.92	1,619,094.00	689.00	0.0%
2) Federal Revenue		8100-8299	525,154.00	577,303.00	266,794.42	581,748.00	4,415.00	0.8%
3) Other State Revenue		8300-8599	574,326.00	493,242.00	156,377.32	494,228.00	986.00	0.2%
4) Other Local Revenue		8600-8799	191,564.00	182,013.00	67,365.51	207,915.00	25,902.00	14.2%
5) TOTAL, REVENUES			2,899,419.00	2,870,963.00	829,476.17	2,902,955.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	820,596.00	798,327.00	224,220.54	792,332.00	5,995.00	0.8%
2) Classified Salaries		2000-2999	261,093.00	277,489.00	78,728.81	285,239.00	(7,750.00)	-2.8%
3) Employee Benefits		3000-3999	496,874.00	436,995.00	97,518.26	444,684.00	(7,689.00)	-1.8%
4) Books and Supplies		4000-4999	221,288.00	417,464.00	83,163.53	401,785.00	15,879.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	1,078,140.00	1,390,182.00	166,228.52	1,381,644.00	8,518.00	0.6%
6) Capital Outlay		6000-6999	47,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,885,407.00	3,347,893.00	646,154.31	3,338,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,012.00	(476,890.00)	183,321.86	(435,645.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(100,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,988.00)	(576,890.00)	183,321.86	(535,645.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,769,756.00	2,298,616.00		2,298,616.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,769,756.00	2,298,616.00		2,298,616.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,769,756.00	2,298,616.00		2,298,616.00		
2) Ending Balance, June 30 (E + F1e)			1,683,768.00	1,721,726.00		1,762,971.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	149,270.00	172,393.00		171,930.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	172,393.00		171,930.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,374,940.00		1,417,111.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	699,581.00	709,611.00	222,812.00	735,836.00	26,225.00	3.7%
Education Protection Account State Aid - Current Year		8012	389,973.00	389,973.00	108,035.00	402,357.00	12,384.00	3.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,500.00	1,500.00	0.00	1,103.00	(397.00)	-26.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	220,000.00	220,000.00	35.98	226,512.00	6,512.00	3.0%
Unsecured Roll Taxes		8042	7,000.00	7,000.00	0.00	6,150.00	(850.00)	-12.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	21,500.00	6,055.94	34,400.00	12,900.00	60.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	250,000.00	0.00	193,815.00	(56,085.00)	-22.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,589,554.00</b>	<b>1,599,584.00</b>	<b>336,938.92</b>	<b>1,600,273.00</b>	<b>689.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,608,375.00</b>	<b>1,618,405.00</b>	<b>336,938.92</b>	<b>1,619,094.00</b>	<b>689.00</b>	<b>0.0%</b>

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	350,000.00	350,000.00	232,823.53	350,000.00	0.00	0.0%
Special Education Entitlement		8181	18,398.00	21,492.00	0.00	21,492.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	43,207.00	59,207.00	9,195.53	60,198.00	989.00	1.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	14,071.00	17,500.00	6,759.00	17,500.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,721.00	2,752.00	31.00	2,752.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	302.00	902.00	902.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	4,881.00	4,881.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	18,807.00	36,125.00	3,787.57	33,768.00	(2,357.00)	-6.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	78,950.00	90,227.00	13,815.79	90,227.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>525,154.00</b>	<b>577,303.00</b>	<b>266,784.42</b>	<b>581,718.00</b>	<b>4,415.00</b>	<b>0.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8318	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	40,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,127.00	4,410.00	0.00	4,410.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	32,434.00	36,763.00	2,263.21	36,763.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%



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Other Subventions/In-Lien Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	31,960.00	49,765.00	14,142.04	49,765.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6550, 6590, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(1,443.00)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	464,805.00	343,304.00	143,415.07	344,290.00	988.00	0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>574,326.00</b>	<b>493,242.00</b>	<b>158,377.32</b>	<b>494,228.00</b>	<b>988.00</b>	<b>0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,250.00	8,250.00	1,600.00	8,250.00	0.00	0.0%
Interest		8660	25,000.00	40,000.00	17,467.51	65,000.00	25,000.00	62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	36,314.00	11,763.00	1,820.00	12,685.00	892.00	7.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	122,000.00	122,000.00	46,478.00	122,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>191,564.00</b>	<b>182,013.00</b>	<b>67,365.51</b>	<b>207,915.00</b>	<b>25,902.00</b>	<b>14.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,899,419.00</b>	<b>2,870,963.00</b>	<b>829,476.17</b>	<b>2,902,955.00</b>	<b>31,992.00</b>	<b>1.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	626,095.00	594,377.00	155,631.00	571,982.00	22,785.00	3.8%
Certificated Pupil Support Salaries		1200	29,400.00	29,400.00	6,282.50	27,000.00	2,400.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	164,601.00	173,050.00	61,950.04	192,250.00	(19,200.00)	-11.1%
Other Certificated Salaries		1900	500.00	1,500.00	357.00	1,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>820,596.00</b>	<b>798,327.00</b>	<b>224,220.54</b>	<b>792,332.00</b>	<b>5,995.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	93,515.00	118,526.00	26,424.33	124,021.00	(5,495.00)	-4.6%
Classified Support Salaries		2200	45,138.00	24,753.00	9,450.49	27,009.00	(2,256.00)	-9.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,440.00	134,210.00	42,853.99	134,209.00	1.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>261,093.00</b>	<b>277,489.00</b>	<b>78,728.81</b>	<b>285,239.00</b>	<b>(7,750.00)</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	236,835.00	215,274.00	34,976.88	209,803.00	5,471.00	2.5%
PERS		3201-3202	67,971.00	84,035.00	22,825.33	84,593.00	(558.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	31,649.00	35,429.00	10,305.89	35,521.00	(92.00)	-0.3%
Health and Welfare Benefits		3401-3402	106,989.00	89,961.00	25,957.64	102,741.00	(12,780.00)	-14.2%
Unemployment Insurance		3501-3502	550.00	538.00	148.91	549.00	(11.00)	-2.0%
Workers' Compensation		3601-3602	12,880.00	11,758.00	3,303.61	11,477.00	281.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EMPLOYEE BENEFITS</b>			456,874.00	436,995.00	97,518.26	444,684.00	(7,689.00)	-1.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,450.00	88,163.00	22,669.61	88,163.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	129,061.00	173,538.00	25,656.12	161,908.00	11,631.00	6.7%
Noncapitalized Equipment		4400	15,612.00	34,097.00	14,837.80	34,097.00	0.00	0.0%
Food		4700	68,165.00	121,665.00	0.00	117,617.00	4,048.00	3.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			221,288.00	417,464.00	63,163.53	401,785.00	15,678.00	3.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	128,617.00	157,926.00	4,120.00	158,546.00	(620.00)	-0.4%
Travel and Conferences		5200	18,460.00	30,752.00	0.00	30,252.00	500.00	1.6%
Dues and Memberships		5300	10,314.00	12,652.00	11,527.13	12,652.00	0.00	0.0%
Insurance		5400-5450	33,309.00	33,309.00	32,116.00	33,309.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,850.00	42,850.00	1,492.64	46,645.00	(3,795.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,952.00	39,952.00	6,350.69	39,952.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	795,602.00	1,063,829.00	110,125.18	1,051,396.00	12,433.00	1.2%
Communications		5900	8,846.00	8,892.00	496.88	8,892.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,078,140.00	1,390,162.00	166,228.52	1,381,644.00	8,518.00	0.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	27,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			47,416.00	27,416.00	16,294.65	32,916.00	(5,500.00)	-20.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
RQC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,885,407.00	3,347,853.00	646,154.31	3,338,600.00	9,253.00	0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(100,000.00)</b>	<b>(100,000.00)</b>	<b>0.00</b>	<b>(100,000.00)</b>	<b>0.00</b>	<b>0.0%</b>

Two Rock Union Elementary  
Sonoma County

First Interim  
General Fund  
Exhibit: Restricted Balance Detail

49 70979 000000  
Form 011  
E81MCK52E6(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	81.18	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	81.18	100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	100.00	81.18	100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100.00	100.00	81.18	100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,948.00	12,048.00		12,048.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,948.00	12,048.00		12,048.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,948.00	12,048.00		12,048.00		
2) Ending Balance, June 30 (E + F1e)			12,048.00	12,148.00		12,148.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,048.00	12,148.00		12,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	81.18	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	81.18	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	81.18	100.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Two Rock Union Elementary  
Sonoma County

2023-24 First Interim  
Deferred Maintenance Fund  
Restricted Detail

4970979000000  
Form 141  
EB1MCK52E6(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	447.39	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	447.39	500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	447.39	500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	500.00	447.39	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,795.00	66,395.00		66,395.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,795.00	66,395.00		66,395.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,795.00	66,395.00		66,395.00		
2) Ending Balance, June 30 (E + F1e)			66,295.00	66,895.00		66,895.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	66,295.00	66,895.00		66,895.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	447.39	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	447.39	500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	447.39	500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Two Rock Union Elementary  
Sonoma County

2023-24 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Restricted Detail

4970979000000  
Form 171  
E81MCK52E6(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,760.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	641.84	2,100.00	0.00	0.0%
5) TOTAL, REVENUES			2,100.00	2,100.00	2,401.84	2,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
6) Capital Outlay		6000-6999	141,905.00	141,905.00	0.00	141,905.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,501.00	175,501.00	0.00	175,501.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(173,401.00)	(173,401.00)	2,401.84	(173,401.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(73,401.00)	(73,401.00)	2,401.84	(73,401.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,401.00	272,854.00		272,854.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,401.00	272,854.00		272,854.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,401.00	272,854.00		272,854.00		
2) Ending Balance, June 30 (E + F1e)			0.00	199,453.00		199,453.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	199,453.00		199,453.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	1,760.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	1,760.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,100.00	2,100.00	641.84	2,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,100.00	2,100.00	641.84	2,100.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,100.00	2,100.00	2,401.84	2,100.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	106,905.00	106,905.00	0.00	106,905.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			141,905.00	141,905.00	0.00	141,905.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			175,501.00	175,501.00	0.00	175,501.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%

2023-24 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

Two Rock Union Elementary  
Sonoma County

2023-24 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Restricted Detail

4970979000000  
Form 401  
E81MCK52E6(2023-24)

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	134.47	134.47	116.00	134.47	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	134.47	134.47	116.00	134.47	0.00	0.0%
<b>5. District Funded County Program ADA</b>					0.00	
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	.89	.89	.89	.89	0.00	0.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	.89	.89	.89	.89	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	135.36	135.36	116.89	135.36	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 49915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,600,273.00	(5.33%)	1,499,019.00	(.07%)	1,497,942.00
2. Federal Revenues	8100-8299	350,000.00	0.00%	350,000.00	0.00%	350,000.00
3. Other State Revenues	8300-8599	35,114.00	.24%	35,200.00	0.00%	35,200.00
4. Other Local Revenues	8600-8799	65,741.00	.89%	66,000.00	0.00%	66,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(336,775.00)	(.53%)	(335,000.00)	2.99%	(346,000.00)
6. Total (Sum lines A1 thru A5c)		1,733,853.00	(5.69%)	1,635,219.00	(.68%)	1,624,142.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				675,777.00		688,277.00
a. Base Salaries						11,300.00
b. Step & Column Adjustment				12,500.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	675,777.00	1.85%	688,277.00	1.64%	699,577.00
2. Classified Salaries				225,240.00		197,740.00
a. Base Salaries						7,500.00
b. Step & Column Adjustment				7,500.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	225,240.00	(12.21%)	197,740.00	3.79%	205,240.00
3. Employee Benefits	3000-3999	307,336.00	4.45%	321,000.00	1.25%	325,000.00
4. Books and Supplies	4000-4999	105,077.00	(23.87%)	80,000.00	3.75%	83,000.00
5. Services and Other Operating Expenditures	5000-5999	418,682.00	(18.40%)	340,000.00	2.94%	350,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,373.00)	(10.11%)	(30,000.00)	0.00%	(30,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7899	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,785,739.00	(5.55%)	1,897,017.00	2.11%	1,732,817.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(62,886.00)		(61,798.00)		(108,675.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,825,857.00		1,762,971.00		1,701,173.00
2. Ending Fund Balance (Sum lines C and D1)		1,782,971.00		1,701,173.00		1,592,498.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	8710-8719	2,000.00		2,000.00		2,000.00
b. Restricted	8740					
c. Committed						
1. Stabilization Arrangements	8750	0.00		0.00		0.00
2. Other Commitments	8760	0.00		0.00		0.00
d. Assigned	8780	171,830.00		132,251.00		134,866.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	171,930.00		132,251.00		134,866.00
2. Unassigned/Unappropriated	9790	1,417,111.00		1,434,671.00		1,320,766.00
<b>f. Total Components of Ending Fund Balance</b> (Line D2f must agree with line D2)		<b>1,762,971.00</b>		<b>1,701,173.00</b>		<b>1,592,498.00</b>
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	171,930.00		132,251.00		134,866.00
c. Unassigned/Unappropriated	9790	1,417,111.00		1,434,671.00		1,320,766.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,589,041.00</b>		<b>1,566,922.00</b>		<b>1,455,632.00</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE DETAILED ASSUMPTIONS ATTACHED.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	18,821.00	.95%	19,000.00	5.26%	20,000.00
2. Federal Revenues	8100-8299	231,718.00	(41.74%)	135,000.00	1.11%	130,500.00
3. Other State Revenues	8300-8599	459,114.00	(27.03%)	335,000.00	.90%	338,000.00
4. Other Local Revenues	8600-8799	122,674.00	1.08%	124,000.00	.81%	125,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	336,775.00	(.53%)	335,000.00	2.89%	345,000.00
6. Total (Sum lines A1 thru A5c)		1,169,102.00	(18.91%)	948,000.00	1.74%	964,500.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				116,555.00		116,555.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,555.00	0.00%	116,555.00	0.00%	116,555.00
2. Classified Salaries						
a. Base Salaries				59,999.00		29,999.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2e)	2000-2999	59,999.00	(50.00%)	29,999.00	0.00%	29,999.00
3. Employee Benefits	3000-3999	137,348.00	(6.44%)	128,500.00	1.17%	130,000.00
4. Books and Supplies	4000-4999	296,708.00	(52.82%)	140,000.00	3.57%	145,000.00
5. Services and Other Operating Expenditures	5000-5999	964,962.00	(49.28%)	489,446.00	1.53%	498,946.00
6. Capital Outlay	6000-6999	32,816.00	(39.24%)	20,000.00	10.00%	22,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	33,373.00	(29.58%)	23,500.00	2.13%	24,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,541,961.00	(42.26%)	948,000.00	1.74%	964,500.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(472,759.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		472,759.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE DETAILED ASSUMPTIONS						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,094.00	(6.24%)	1,518,019.00	(.01%)	1,517,942.00
2. Federal Revenues	8100-8299	581,718.00	(16.63%)	485,000.00	.31%	486,500.00
3. Other State Revenues	8300-8599	494,228.00	(25.10%)	370,200.00	.81%	373,200.00
4. Other Local Revenues	8600-8799	207,915.00	1.00%	210,000.00	.48%	211,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,902,955.00	(11.01%)	2,583,219.00	.21%	2,588,642.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				792,332.00		804,832.00
b. Step & Column Adjustment				12,500.00		11,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	792,332.00	1.58%	804,832.00	1.40%	816,132.00
2. Classified Salaries						
a. Base Salaries				285,239.00		227,739.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				7,500.00		7,500.00
d. Other Adjustments				(65,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	285,239.00	(20.16%)	227,739.00	3.28%	235,239.00
3. Employee Benefits	3000-3999	444,684.00	1.08%	449,500.00	1.22%	455,000.00
4. Books and Supplies	4000-4999	401,789.00	(45.24%)	220,000.00	3.64%	228,000.00
5. Services and Other Operating Expenditures	5000-5999	1,381,644.00	(39.97%)	829,446.00	2.11%	846,946.00
6. Capital Outlay	6000-6999	32,018.00	(39.24%)	20,000.00	10.00%	22,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(6,500.00)	(7.69%)	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7829	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7830-7899	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11. Total (Sum lines B1 thru B10)		3,438,600.00	(23.08%)	2,645,017.00	1.99%	2,697,317.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(535,645.00)		(61,798.00)		(108,675.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1a)		2,298,618.00		1,782,971.00		1,701,173.00
2. Ending Fund Balance (Sum lines C and D1)		1,762,971.00		1,701,173.00		1,592,498.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	171,830.00		132,251.00		134,866.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	171,930.00		132,251.00		134,866.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	1,417,111.00		1,434,671.00		1,320,766.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,762,971.00		1,701,173.00		1,592,488.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	171,930.00		132,251.00		134,865.00
c. Unassigned/Unappropriated	9790	1,417,111.00		1,434,671.00		1,320,766.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,589,041.00		1,566,922.00		1,455,632.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.21%		58.24%		53.97%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7219 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		116.00		117.00		117.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,438,600.00		2,645,017.00		2,697,317.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,438,600.00		2,645,017.00		2,697,317.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		171,930.00		132,250.85		134,865.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		171,930.00		132,250.85		134,865.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			2,431,489.88	2,466,060.30	2,344,111.54	2,435,764.74	2,362,376.03	2,344,154.75	2,681,580.90	2,656,580.90
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		39,788.00	39,788.00	179,653.00	71,618.00	172,000.00	72,000.00	72,000.00	72,000.00
Property Taxes	8020-8079		0.00	1,922.62	2,440.84	1,728.46	2,262.42	260,000.00	10,000.00	1,500.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
Federal Revenue	8100-8299		22,857.00	15,954.53	20,221.60	207,761.29	69,407.00	5,000.00	10,000.00	10,000.00
Other State Revenue	8300-8599		6,714.00	6,714.00	10,643.00	134,306.32	12,086.00	60,000.00	20,000.00	20,000.00
Other Local Revenue	8600-8799		6,428.54	23,819.00	10,021.00	27,096.97	11,088.57	10,000.00	15,000.00	15,000.00
Interfund Transfers In	8810-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		75,787.54	88,198.15	222,979.44	442,511.04	166,141.99	507,000.00	127,000.00	127,900.00
<b>TOTAL RECEIPTS</b>										
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		20,850.01	62,171.31	70,660.68	71,138.54	63,717.89	70,000.00	70,000.00	70,000.00
Classified Salaries	2000-2999		5,590.00	21,733.16	27,337.94	24,087.71	24,087.75	25,000.00	25,000.00	25,000.00
Employee Benefits	3000-3999		6,391.63	27,908.18	30,935.53	32,282.92	30,605.75	35,000.00	38,000.00	38,000.00
Books and Supplies	4000-4999		0.00	37,613.70	7,389.63	17,969.20	4,824.23	5,000.00	20,000.00	20,000.00
Services	5000-5999		1.08	6,791.90	22,181.37	135,254.17	58,101.08	75,000.00	50,000.00	75,000.00
Capital Outlay	6000-6599		0.00	14,084.65	2,260.00	0.00	0.00	6,515.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		32,832.72	172,512.90	169,105.15	280,703.54	179,336.70	216,515.00	203,000.00	228,900.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299			34,273.36	27,959.93	20,910.15	1,092.73	27,344.07	50,000.00	54,649.22
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330			(15,875.00)		21,696.82				
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	18,398.36	27,959.93	42,605.97	1,082.73	27,344.07	50,000.00	54,649.22
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		8,384.40	56,032.37	(818.98)	(13,108.89)	6,109.30	(161.26)	0.00	0.00
Current Loans	9640					177,600.00		0.00		
Unearned Revenues	9650					113,310.87		(19,435.82)		
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	8,384.40	56,032.37	(818.98)	277,802.18	6,109.30	(19,597.08)	0.00	0.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(8,364.40)	(37,634.01)	28,778.91	(235,195.21)	(5,026.57)	46,941.15	50,000.00	54,649.22
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			34,590.42	(121,948.76)	91,653.20	(73,366.71)	(38,221.28)	337,426.15	(26,000.00)	(45,450.78)
<b>F. ENDING CASH (A + E)</b>			2,466,060.30	2,344,111.54	2,435,764.74	2,362,376.03	2,344,154.75	2,681,980.90	2,655,580.90	2,610,130.12
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):												TOTAL	BUDGET	
		March	April	May	June	Accruals	Adjustments									
OCTOBER																
A. BEGINNING CASH																
		2,510,130.12	2,345,627.02	2,194,627.02	1,993,627.02											
B. RECEIPTS																
LCFF/Revenue Limit Sources																
Principal Apportionment	8010-8019	72,000.00	72,000.00	72,000.00	72,000.00	131,728.00									1,138,193.00	1,138,193.00
Property Taxes	8020-8079	1,500.00	95,000.00	10,000.00	75,725.66	0.00									462,080.00	462,080.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	9,421.00	0.00									18,821.00	18,821.00
Federal Revenue	8100-8299	100,600.00	10,000.00	50,000.00	90,000.00	10,816.58									581,718.00	581,718.00
Other State Revenue	8300-8599	10,000.00	115,000.00	10,000.00	50,000.00	38,764.68									494,228.00	494,228.00
Other Local Revenue	8500-8799	15,000.00	15,000.00	15,000.00	30,000.00	14,480.92									207,915.00	207,915.00
Interfund Transfers In	8910-8929														0.00	0.00
All Other Financing Sources	8930-8979														0.00	0.00
TOTAL RECEIPTS		198,500.00	307,000.00	157,000.00	287,146.66	195,790.18	0.00								2,302,955.00	2,302,955.00
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	70,000.00	70,000.00	70,000.00	70,000.00	14,393.57									792,332.00	792,332.00
Classified Salaries	2000-2999	25,000.00	25,000.00	25,000.00	25,000.00	6,422.44									285,239.00	285,239.00
Employee Benefits	3000-3999	38,000.00	38,000.00	38,000.00	38,000.00	53,559.99									444,684.00	444,684.00
Books and Supplies	4000-4999	100,000.00	125,000.00	25,000.00	10,000.00	28,797.24									401,785.00	401,785.00
Services	5000-5999	200,000.00	200,000.00	200,000.00	200,000.00	159,314.40									1,381,644.00	1,381,644.00
Capital Outlay	6000-6599	0.00	0.00	0.00	10,106.35	0.00									32,916.00	32,916.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00									0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00	0.00									100,000.00	100,000.00
All Other Financing Uses	7630-7699														0.00	0.00
TOTAL DISBURSEMENTS		433,000.00	458,000.00	358,000.00	454,106.35	282,487.64	0.00								3,438,600.00	3,438,600.00
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199														0.00	0.00
Accounts Receivable	9200-9299														216,219.46	216,219.46
Due From Other Funds	9310														0.00	0.00
Stores	9320														0.00	0.00
Prepaid Expenditures	9330														5,820.82	5,820.82
Other Current Assets	9340														0.00	0.00
Lease Receivable	9380														0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	222,040.28	
<u>Liabilities and Deferred Inflows</u>	9500-9583								
Accounts Payable	9610	30,003.10	0.00	0.00	0.00			86,420.24	
Due To Other Funds	9640							177,600.00	
Current Loans	9650							93,875.05	
Unearned Revenues	9690							0.00	
Deferred Inflows of Resources								0.00	
<b>SUBTOTAL</b>		30,003.10	0.00	0.00	0.00	0.00	0.00	357,895.29	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		(30,003.10)	0.00	0.00	0.00	0.00	0.00	(135,855.01)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(264,503.10)	(151,000.00)	(201,000.00)	(186,959.59)	(65,697.46)	0.00	(671,500.01)	(535,845.00)
<b>F. ENDING CASH (A + E)</b>		2,345,627.02	2,194,627.02	1,993,627.02	1,826,667.33			1,759,969.87	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

**STANDARD:** Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

**DATA ENTRY:** Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	134.47	134.47	0.0%	Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>134.47</b>	<b>134.47</b>		
1st Subsequent Year (2024-25)	District Regular	115.41	121.32	5.1%	Not Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>115.41</b>	<b>121.32</b>		
2nd Subsequent Year (2025-26)	District Regular	106.09	117.34	10.6%	Not Met
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>106.09</b>	<b>117.34</b>		

**1B. Comparison of District ADA to the Standard**

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET -** The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment increased since budget adoption which was estimated at 110, but is 124 at CBEDS.



2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status	
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBED5/Projected			
Current Year (2023-24)	District Regular	110.00	123.00		
	Charter School		0.00		
	<b>Total Enrollment</b>	<b>110.00</b>	<b>123.00</b>	<b>11.8%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)	District Regular	115.00	125.00		
	Charter School		0.00		
	<b>Total Enrollment</b>	<b>115.00</b>	<b>125.00</b>	<b>8.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)	District Regular	120.00	125.00		
	Charter School		0.00		
	<b>Total Enrollment</b>	<b>120.00</b>	<b>125.00</b>	<b>4.2%</b>	<b>Not Met</b>

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment was originally estimated at 110 at Budget Adoption, but has increased to 124 and is being projected to be 125 in the subsequent two years which is closer to post pandemic levels.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01GS, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	155	123	
Charter School			
<b>Total ADA/Enrollment</b>	<b>155</b>	<b>123</b>	<b>126.5%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	126	134	
Charter School			
<b>Total ADA/Enrollment</b>	<b>126</b>	<b>134</b>	<b>94.0%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	120	131	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>120</b>	<b>131</b>	<b>91.6%</b>
<b>Historical Average Ratio:</b>			<b>104.2%</b>
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>104.7%</b>

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Current Year (2023-24)</b>				
District Regular	116	123		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>116</b>	<b>123</b>	<b>94.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	118	125		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>118</b>	<b>125</b>	<b>94.4%</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	118	125		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>118</b>	<b>125</b>	<b>94.4%</b>	<b>Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2023-24)	1,589,554.00	1,600,273.00	.7%	Met
1st Subsequent Year (2024-25)	1,424,146.00	1,499,019.00	5.3%	Not Met
2nd Subsequent Year (2025-26)	1,354,301.00	1,497,942.00	10.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

Due to increases in enrollment since budget adoption, ADA projections in current and subsequent years have increased the 3-year average ADA in the 2 subsequent years therefore increasing the LCFF calculations for those years (2024-25 and 2025-26).

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter date for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	1,157,191.10	1,370,566.53	84.4%
Second Prior Year (2021-22)	1,127,295.81	1,389,476.51	80.6%
First Prior Year (2022-23)	1,050,191.11	1,448,050.17	72.7%
	Historical Average Ratio:		79.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.2% to 84.2%	74.2% to 84.2%	74.2% to 84.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000- 7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2023-24)	1,208,353.00	1,696,739.00	71.2%	Not Met
1st Subsequent Year (2024-25)	1,207,017.00	1,597,017.00	75.6%	Met
2nd Subsequent Year (2025-26)	1,229,817.00	1,632,817.00	75.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

The variance in 2023-24 is due to the significant amount of COVID and other non-salary & benefit categoricals such as ELOP and Ed Effectiveness with prior year carryover.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2023-24)	525,154.00	581,718.00	10.8%	Yes
1st Subsequent Year (2024-25)	461,821.00	485,000.00	5.0%	Yes
2nd Subsequent Year (2025-26)	461,821.00	488,500.00	5.3%	Yes

Explanation:  
(required if Yes)

The variance in 2023-24 is due to prior year deferred revenue and carryover and the variances in the 2 subsequent years are due to projected increases in Impact Aid.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2023-24)	574,326.00	484,228.00	-13.9%	Yes
1st Subsequent Year (2024-25)	404,185.00	370,200.00	-8.4%	Yes
2nd Subsequent Year (2025-26)	404,185.00	373,200.00	-7.7%	Yes

Explanation:  
(required if Yes)

The variance in 2023-24 is due to prior year deferred revenue and carryover and the variances in the 2 subsequent years are due to projected decreases one-time State revenues.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2023-24)	181,564.00	207,913.00	14.5%	Yes
1st Subsequent Year (2024-25)	181,564.00	210,000.00	15.7%	Yes
2nd Subsequent Year (2025-26)	181,564.00	211,000.00	16.2%	Yes

Explanation:  
(required if Yes)

The variances in all three years is due to projected increases in Interest Earnings.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2023-24)	211,288.00	401,785.00	90.8%	Yes
1st Subsequent Year (2024-25)	188,751.00	220,000.00	16.6%	Yes
2nd Subsequent Year (2025-26)	191,342.00	228,000.00	19.2%	Yes

Explanation:  
(required if Yes)

The variances in 2023-24 is due to expenditures related to prior year carryover. The variances in the two subsequent years are due to adjustments between Other Operating Expenditures and Materials and Supplies and will be determined through the Budget Development process.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2023-24)	1,078,140.00	1,351,644.00	28.2%	Yes
1st Subsequent Year (2024-25)	877,799.00	829,446.00	-5.5%	Yes
2nd Subsequent Year (2025-26)	888,345.00	846,946.00	-4.7%	No

Explanation:  
(required if Yes)

The variances in 2023-24 is due to expenditures related to prior year carryover. The variances in the two subsequent years are due to adjustments between Other Operating Expenditures and Materials and Supplies and will be determined through the Budget Development process.

**8B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	1,261,044.00	1,283,861.00	.2%	Met
1st Subsequent Year (2024-25)	1,047,570.00	1,065,200.00	1.7%	Met
2nd Subsequent Year (2025-26)	1,047,570.00	1,070,700.00	2.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	1,288,428.00	1,783,428.00	38.3%	Not Met
1st Subsequent Year (2024-25)	1,086,550.00	1,049,448.00	-1.6%	Met
2nd Subsequent Year (2025-26)	1,076,687.00	1,074,948.00	-.4%	Met

**8C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 8B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
 Federal Revenue  
 (linked from 6A  
 if NOT met)

Explanation:  
 Other State Revenue  
 (linked from 6A  
 if NOT met)

Explanation:  
 Other Local Revenue  
 (linked from 6A  
 if NOT met)

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
 Books and Supplies  
 (linked from 6A  
 if NOT met)

The variances in 2023-24 is due to expenditures related to prior year carry over. The variances in the two subsequent years are due to adjustments between Other Operating Expenditures and Materials and Supplies and will be determined through the Budget Development process.

Explanation:  
 Services and Other Exps  
 (linked from 6A  
 if NOT met)

The variances in 2023-24 is due to expenditures related to prior year carry over. The variances in the two subsequent years are due to adjustments between Other Operating Expenditures and Materials and Supplies and will be determined through the Budget Development process.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52050(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3319, 3225, 3226, 3227, 3228, 5318, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	84,695.18	85,000.00	Met
2. Budget Adaption Contribution (information only) (Form 01CS, Criterion 7)		75,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:  
(required if NOT met  
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	46.2%	59.2%	54.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage)	15.4%	19.7%	18.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, also N/A)	
Current Year (2023-24)	(62,888.00)	1,756,739.00	3.5%	Met
1st Subsequent Year (2024-25)	(61,798.00)	1,697,017.00	3.6%	Met
2nd Subsequent Year (2025-26)	(109,675.00)	1,732,817.00	6.3%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2023-24)		1,762,971.00	Met
1st Subsequent Year (2024-25)		1,701,173.00	Met
2nd Subsequent Year (2025-26)		1,592,498.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
 (required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2023-24)		1,826,867.33	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET: Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
 (required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form A1, Lines A1 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	116.00	117.00	117.00
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter date for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,438,600.00	2,645,017.00	2,697,317.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,438,600.00	2,645,017.00	2,697,317.00

Two Rock Union Elementary  
Sonoma County

First Interim  
General Fund  
School District Criteria and Standards Review

49 70979 0000000  
Form 01CSI  
E01MCK52B6(2023-24)

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent  
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount  
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

	4%	5%	6%
	171,930.00	132,250.85	134,865.85
	80,000.00	80,000.00	80,000.00
	171,930.00	132,250.85	134,865.85

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	171,930.00	132,251.00	134,866.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9780) (Form MYPI, Line E1c)	1,417,111.00	1,434,671.00	1,320,766.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,589,041.00	1,566,922.00	1,455,632.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	46.21%	59.24%	53.97%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>171,930.00</b>	<b>132,250.05</b>	<b>134,865.85</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**55. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

**55A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(311,822.00)	(338,775.00)	8.0%	24,953.00	Not Met
1st Subsequent Year (2024-25)	(395,545.00)	(335,000.00)	-15.5%	(61,545.00)	Not Met
2nd Subsequent Year (2025-26)	(402,319.00)	(345,000.00)	-14.2%	(57,319.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	100,000.00	100,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overrun**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**55B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

The variance is due to lower projected Special Education costs and additional Special Education Revenues.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:  
(required if YES)

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Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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**56B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:  
(Required if Yes  
to increase in total  
annual payments)

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**56C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:  
(Required if Yes)

§7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**§7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item §7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item §7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item §7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3753)		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4. Comments:

Two Rock Union Elementary  
Sonoma County

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**57B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item 57B) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item 57B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item 57B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

**56. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years. If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:  
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section 38B.

If No, continue with section 58A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.8	8.0	8.0	8.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Dec 12, 2023

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Dec 12, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2023

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year

0.0%

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

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Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

6,500
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	84,323	93,000	93,000
3.			
4.	53.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No
----

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	12,500	12,500	11,300
3.	0.0%	0.0%	0.0%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	No	No
2.	No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S6B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S6B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	5.8	6.8	6.6	5.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the CDE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 8 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[ ]

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

[ ]

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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7. Amount included for any tentative salary schedule increases

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

<b>Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption</b>			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	7,500	7,500	7,500
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**  
List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no exceptions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Total cost of salary settlement	0	0	0
Change in salary schedule from prior year			

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

0

4. Amount included for any tentative salary schedule increases

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Total cost of H&W benefits	10,000	10,000	10,000
Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the interim and MYPs?	No	No	No
Cost of step & column adjustments	0	0	0
Percent change in step and column over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0

3. Percent change in cost of other benefits over prior year

0.0%	0.0%	0.0%
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89. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

89A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for Items A2 through A9; Item A1 is automatically completed based on data from Criterion B.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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End of School District First Interim Criteria and Standards Review

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Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,438,600.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	310,510.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	215,774.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	5000-6999 except 6600, 6910	32,916.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7800-7829	100,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7851	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>		<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>			<p>348,690.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p> <p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>		<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>			<p>2,779,400.00</p>
<p>Section II - Expenditures Per ADA</p>			<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>			<p>116.89</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>			<p>23,777.91</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>		<p>Per ADA</p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		
<p></p>	<p>1,914,095.80</p>	<p>15,926.91</p>
<p></p>	<p>0.00</p>	<p>0.00</p>
<p></p>	<p>1,914,095.80</p>	<p>15,926.91</p>
<p></p>	<p>1,722,686.22</p>	<p>14,334.22</p>
<p></p>	<p>2,779,400.00</p>	<p>23,777.91</p>
<p></p>	<p>0.00</p>	<p>0.00</p>

<p>E. MOE determination (if one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>* Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 69,545.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,452,710.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.79%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 138,004.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,818.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	12,536.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	154,358.77
9. Carry-Forward Adjustment (Part IV, Line F)	(151,846.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,512.77
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,728,053.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	328,885.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	197,172.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	167,259.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	152,396.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	42,406.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	249,191.23
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 51, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,875,162.23
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.37%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ta)	
(Line A10 divided by Line B19)	0.09%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	154,368.77
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.65%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.60%) times Part III, Line B19); zero if positive	(151,846.01)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(151,846.01)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	0.09%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-75923.01) is applied to the current year calculation and the remainder (\$-75923.01) is deferred to one or more future years:	2.73%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-50815.34) is applied to the current year calculation and the remainder (\$-101230.67) is deferred to one or more future years:	3.61%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(151,846.01)

First Interim  
2023-24 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

Approved  
Indirect  
cost rate: 10.65%  
  
Highest  
rate used  
in any  
program: 12.60%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	222,391.00	1,250.00	0.56%
01	3010	15,817.00	1,683.00	10.64%
01	4127	30,698.00	3,070.00	10.00%
01	4203	4,785.00	96.00	2.01%
01	5810	26,439.00	1,703.00	6.44%
01	6010	25,000.00	1,250.00	5.00%
01	6053	53,941.00	6,795.00	12.60%
01	6266	31,136.00	2,015.00	6.47%
01	6500	267,850.00	13,955.00	5.21%
01	6547	43,480.00	1,556.00	3.58%



First Interim  
Projected Totals 2023-24  
Technical Review Checks  
Phase - All  
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCEXOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCEXOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

### **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

### SUPPLEMENTAL CHECKS

<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

### EXPORT VALIDATION CHECKS

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

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**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

First Interim  
Actuals to Date 2023-24  
Technical Review Checks  
Phase - All  
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCEXOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCEXOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

### **GENERAL LEDGER CHECKS**

**CONTRIB-RESTR-REV - (Warning)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Warning)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Warning)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300). **Passed**

### **EXPORT VALIDATION CHECKS**

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**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

First Interim  
Board Approved Operating Budget 2023-24  
Technical Review Checks  
Phase - All  
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/C - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>



**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCEXOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCEXOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

### **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Warning)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Warning)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Warning)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Warning)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Warning)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFFD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

**INTRAFFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

**LOTTERY-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery, Instructional Materials (Resource 6300). Passed

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. Passed

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. Passed

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. Passed

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. Passed

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. Passed

### EXPORT VALIDATION CHECKS

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. Passed

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission Passed

**VERSION-CHECK - (Warning)** - All versions are current. Passed

First Interim  
Original Budget 2023-24  
Technical Review Checks  
Phase - All  
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

SACS Web System - SACS V7  
49-70979-0000000 - Two Rock Union Elementary - First Interim - Original Budget 2023-24  
12/8/2023 12:23:47 PM

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

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**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

### **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**



**Two Rock Union School District**  
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Phone: (707) 762-6617 • Fax: (707) 762-1923  
[www.trusd.org](http://www.trusd.org)

## 2024-2025 Board Meeting Calendar

August 8, 2024

September 12, 2024

October 10, 2024

November 14, 2024

December 19, 2024 (Organizational Meeting TBA)

December 19, 2024

January 9, 2025

February 13, 2025

March 13, 2025

April 10, 2025

May 8, 2025

June 05, 2025

June 12, 2025

### **Board of Trustees**

John Martin, President • Gayleen Meas, Clerk • Nicolas Noyes • John Silvestrini •

# Comprehensive School Safety Plan SB 187 Compliance Document

**2023-2024  
School Year**

**School:** Two Rock Elementary School  
**CDS Code:** 49-70979-605231  
**District:** Two Rock Union Elementary School District  
**Address:** 5001 Spring Hill Road  
 Petaluma  
**Date of Adoption:** 12/12/2023

**Approved by:**

Name	Title	Signature	Date
Gayleen Maas	Board of Trustees, Clerk		
John Silvestrini	Board of Trustees, President		
John Martin	Board of Trustees, Member		
Vacant	Board of Trustees,		
Nicholas Noyes	Board of Trustees, Member		

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## **Senate Bill 187: Comprehensive School Safety Plan Purpose**

The California Education Code (sections 32280-32288) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school.

In 2004, the Legislature and Governor recast and renumbered the Comprehensive School Safety Plan provisions in SB 719 and AB 115. It is the intent of the Legislature in enacting the provisions to support California public schools as they develop their mandated comprehensive safety plans that are the result of a systematic planning process, that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on school campuses.

The historical requirement of the Comprehensive School Safety Plan was presented in Senate Bill 187, which was approved by the Governor and chaptered in 1997. This legislation contained a sunset clause that stated that this legislation would remain in effect only until January 1, 2000. Senate Bill 334 was approved and chaptered in 1999 and perpetuated this legislation under the requirement of the initial legislation.

Comprehensive School Safety Plans are required under SB 719 & AB 115 and contains the following elements:

### **Assessment of school crime committed on school campuses and at school-related functions**

- Child abuse reporting procedures
- Disaster procedures
- Suspension and expulsion policies
- Procedures to notify teachers of dangerous pupils
- Discrimination and harassment policies
- School wide dress code policies
- Procedures for safe ingress and egress
- Policies enacted to maintain a safe and orderly environment
- Rules and procedures on school discipline
- Hate crime reporting procedures

The Comprehensive School Safety Plan will be reviewed and updated by March 1st every year. In July of every year, the school will report on the status of its school safety plan including a description of its key elements in the annual school accountability report card.

A copy of the Comprehensive School Safety Plan is available for review at Two Rock Elementary School Office.

### **Safety Plan Vision**

Two Rock Elementary Comprehensive School Safety plan has several overarching goals: to help our community create a school atmosphere that is safe, respectful, fair, and conducive to learning; to prepare ourselves to respond calmly and competently to any possible disaster, keeping foremost always the safety and well-being of students and staff; and to comply fully with all requirement of the California Education Code.

## **Components of the Comprehensive School Safety Plan (EC 32281)**

### **Two Rock Elementary School Safety Committee**

- Stephen Owens, Superintendent
- Sarah Daugherty, Assistant Business Manager
- Perry Gray, Teacher

### **Assessment of School Safety**

School safety data sources include:

- Suspension and expulsion
- Law enforcement interventions and crime reports
- Staff, student and community surveys
- Property loss, vandalism and insurance reports

### **Strategies and Programs to Provide and Maintain a High Level of Safety (EC 32281(a)1, items A-J)**

It is a priority of the administration and staff at Two Rock Elementary School that every student will be provided with an environment in which the students not only feel physically safe, but that there is also a positive school climate in all activities both in and out of the classroom. Our staff desires to provide an orderly, caring, and nondiscriminatory learning environment in which all students can feel comfortable and take pride in their school and their achievements. Our administration encourages staff to teach students the meaning of equality, human dignity, and mutual respect, and to employ cooperative learning strategies that foster positive interactions in the classroom among students from diverse backgrounds. Students shall have opportunities to voice their concerns about school policies and practices and to share responsibility for solving problems that affect their school. Staff shall encourage and reward success and achievement, participation in community projects, and positive student conduct. Staff receives training which implements and supports conflict resolution. The Two Rock Elementary School Foundation, School Site Council, Coast Guard First Responders, and other school-community partnerships are actively involved in support of Two Rock Elementary School's students.

### **(A) Child Abuse Reporting Procedures (EC 35294.2 [a] [2]; PC 11166)**

All staff members are considered 'mandated reporters' and are required by law to contact County Child Protective Services (558-3665) when child abuse is suspected. Board Policy and Administrative Regulation 5141.4 outline requirements and updated as required by law.

### **(B) Disaster Procedures (EC 35295-35297; GC 8607 and 3100)**

#### **Disaster Plan (See Appendix C-F)**

Two Rock Elementary School District will take all necessary measures to keep students, staff and visitors safe in the event of a disaster. The Two Rock Elementary School Disaster Procedures incorporate, identify, and provide:

- Strategies of the Incident Command System
- Maps out specific evacuation procedures within the school building disaster plan
- Guidance for emergency response to a variety of potential hazards and incidents, including duck and cover procedures following an earthquake
- Emergency response training and exercise opportunities for students and staff

### **Public Agency Use of School Buildings for Emergency Shelters**

- Sonoma County Sheriff
- American Red Cross

**(C) School Suspension, Expulsion and Mandatory Expulsion Guidelines**

The Two Rock Union School District Suspension/Due Process Policy may be found on the Two Rock Union School District Website: <https://www.trusd.org/board-policies> and parent handbook.

**(D) Procedures to Notify Teachers of Dangerous Pupils (EC 49079)**

The Two Rock Union School District Policy to Notify Teachers of Dangerous Pupils may be found on the Two Rock Union School District Website: <https://www.trusd.org/board-policies>.

**(E) Sexual Harassment Policies (EC 212.6 [b])**

Two Rock Union School District harassment policy is located on the district's website: <https://www.trusd.org/board-policies> Discrimination against any student or employee and/or sexual harassment of any student or employee by another person is prohibited. The District updates annually and distributes to all employees and parents the policies prohibiting student-to-student sexual harassment and distributes to all employees policies prohibiting employee-to-employee sexual harassment. The Superintendent/ Principal and all Trustees of the Board of Trustees attend the Sexual Harassment Prevention Workshop, satisfying the legal mandate to receive sexual harassment prevention training for two hours every two years.

Prohibited sexual harassment by adults includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical contact of a sexual nature made against another person of the same or opposite sex in the work or educational setting. Prohibited sexual harassment may also include any act of retaliation against an individual who reports a violation of the district's sexual harassment policy or who participates in the investigation of a sexual harassment complaint.

Staff members are instructed about the definition of sexual harassment and reporting procedures. Students are directed to immediately report incidents of harassment, sexual or otherwise, to an adult (parent, teacher, instructional assistant, or administrator). All reports are thoroughly investigated in a timely manner. A school administrator will determine an appropriate course of action for each complaint. Actions may include the following:

1. Conflict resolution and discussions among the parties involved, when appropriate.
  2. Student counseling and education, when appropriate.
  3. A report to the police or Child Protective Services as appropriate or required by law.
  4. Student disciplinary actions that may include the range of consequences in the discipline plan, including suspension, placing on a behavior contract, other appropriate means of corrections, or a recommendation for expulsion.
  5. Employee disciplinary action as described in policy, State law, and Ed. Code. District policy and State law related to sexual harassment of students or employees requires the following:
    1. Posting the District's sexual harassment policy in a prominent location at the school.
    2. Notifying the staff, students (as appropriate), and parents of the sexual harassment policy each school year or at the time of enrollment.
    3. Including notification of the sexual harassment policy as part of any orientation materials or programs for new students (as appropriate) or employees as they enroll or are hired.
    4. Including the sexual harassment policy in school and district publications.
    5. Taking appropriate TRUSD Administrative actions to reinforce the district policy by providing staff training and student instruction and/or counseling.
    6. Directing that teacher-led discussion be conducted on this policy with students in age-appropriate ways, and assuring students in that discussion that they need not endure any form of sexual harassment.
- Students and/or parents and employees can use the District's Uniform Complaint Procedure to file a formal complaint of sexual harassment, or they can use the form specific to sexual harassment complaints.

**(F) School-wide Dress Code Relating to Gang-Related Apparel (EC 35183)**

Appropriate dress and grooming contribute to a productive learning environment. Students are expected to give proper attention to personal cleanliness and to wear clothes that are suitable for the school activities in which they participate.

Students and their parents/guardians shall be informed about dress and grooming standards at the beginning of the school year and whenever these standards are revised. A student who violates these standards shall be subject to appropriated disciplinary action.

Guidelines:

1. Students shall come to school clean and well groomed.
2. Students' clothing must not present a health or safety hazard or a distraction that would interfere with the educational process. This shall be applied fairly to boys and girls alike.
3. Shoes suitable for rigorous physical activity and outdoor play must be worn at all times, unless a teacher or the Superintendent/Principal makes an exception.
4. Clothing, jewelry, and personal items (backpacks, fanny packs, gym bags, water bottles, etc.) shall be free of writing, pictures, or any other insignia that are crude, vulgar, profane, or sexually suggestive, that bear drug, alcohol, or tobacco company advertising, promotions, and likenesses, or that advocate racial, ethnic, or religious prejudice.
5. Clothes shall be sufficient to conceal undergarments at all times. See-through or fishnet fabrics, halter tops, off-the-shoulder or low-cut tops, bare midriffs and skirts or shorts shorter than mid-thigh are prohibited. This shall be applied fairly to boys and girls alike.
6. Students may not wear clothing or accessories that demonstrate or suggest gang involvement, or gang-related symbols. These symbols change over time and we may issue future warnings about specific gang-related items.
7. Students may wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day. (Ed. Code 35183.5)

The Superintendent/Principal and teachers may impose more or less stringent dress requirements to accommodate the special needs of certain sports, classes, or individuals.

**(G) Procedure for Safe Ingress and Egress of Pupils, Parents, and Staff to and from School (EC 35294.2)**

Safety while entering and leaving Two Rock's rural campus is a high priority. The following precautions are to be followed:

- Safety crossing zones must be used.
- Drivers must pick up and drop off in designated car drop-off zone. Parking in the drop-off zone is prohibited.
- Drivers may also park and walk into campus to pick up students after school.
- Curbs are color-coded and marked to designate safe parking and loading areas.
- Students are not allowed to traverse the parking lot areas without an adult escort.
- Drivers on school grounds must follow all laws regulating cell phone use while driving.

The driveway and drop-off zones help to facilitate safe loading and unloading of students. The school newsletter regularly communicates the need for drivers to slow down, pay attention, and use safe driving practices while entering and leaving campus.

The following procedures are to be followed in order to maintain a safe environment for students and staff at Two Rock Elementary:

1. All visitors are to check into the office, sign in and wear the appropriate identification badge.
2. Before leaving the school site, all visitors are to check into the office, return the identification badge, and sign out.
3. The Cal/OSHA Prevention Program is on the school website with COVID-19 guidelines for a safe school.
4. Students may not leave campus during the instructional day unless picked up by parent/guardian or authorized adult.
5. All student are to play in designated play areas under the supervision of adults.

**(H) A Safe and Orderly School Environment Conducive to Learning (EC 35294.2)**

**Component:**

Campus Safety

**Element:**

Site Improvements

**Opportunity for Improvement:**

Campus pathways must be safe and easy to navigate on foot

Objectives	Action Steps	Resources	Lead Person	Evaluation
Portable air purifiers	Air purifiers were purchased to improve air quality in the classroom in accordance to state and CDPH.	CARES funding	Superintendent	in place
Emergency Go Bags	All classrooms and office has an emergency go back.	Safety funds	Superintendent	In place

**Component:**

Continued Toolbox Tools Instruction & Restorative Practices Implementation and PBIS strategies

**Element:**

Element: Social

**Opportunity for Improvement:**

Given the uniquely transient population we serve and increasing awareness of Social Emotional Learning and the importance of teaching social skills, we will continue to employ routines that support students in these domains.

Objectives	Action Steps	Resources	Lead Person	Evaluation
Continue Toolbox Tools Instruction Employ proactive Restorative Practices Adopt PBIS program (2-3 year implementation) Increase access to counseling services	Engage and train staff in the use of these tools; ongoing staff development; time for staff to practice and develop routines; establishing common agreements. Utilize additional funding for counseling supports.	Funding & Time, SEAS Penn St. Team	Faculty & Superintendent/ Principal, specialists Staff, SCOE	Plan and review essential practices and establish timelines, milestones and the implementation of common practices; observational data and staff feedback
Two Rock Union School District is participating in study with Penn St. to improve the district's MTSS and PBIS plans.	All Teachers participate in the study and have input on the development and implementation of the plan.	Time	Superintendent	Update plan for students in the post COVID-19 school environment.

**Component:**

Health and Safety

**Element:**

Classroom Emergency Supplies and Emergency Folders

**Opportunity for Improvement:**

To ensure that all supplies and folders are up-to-date, continued practice of emergency drills. Site held Active shooter training for staff in October of 2022 and PA and security camera upgrades.

Objectives	Action Steps	Resources	Lead Person	Evaluation
All emergency folders will have updated information regarding safety procedures.	Update folders with current emergency information and materials	District labor	Superintendent/ Principal and Office Staff	Review folders at each semester for folder accuracy
All classrooms will have appropriately supplied emergency bags	Inventory and replace classroom emergency supplies as needed	Funding and District Labor	Superintendent/Principal, Safety Committee, Office Staff	Review classroom supplies each quarter
New PA system installed	all spaces on campus have a working PA speaker	Fund 40	Superintendent	monthly tests during emergency drills
New security camera installed	cameras installed	Fund 40	Superintendent	notifications from Verkada Camera system when someone is on campus. License plate reader and face recognition for familiar faces.

**(I) School Discipline Rules and Consequences (EC 35291 and EC 35291.5)**

**Two Rock Elementary School Student Conduct Code**

Students at Two Rock School will be held accountable to the school agreements. All students must allow their teachers to teach, allow other students to learn, and maintain behavior that is safe and conducive to learning. Our behavior support policy is part of a continuing program that seeks to instill Independence, self-control and self-awareness in the students.

We believe all students and staff have the right to

- Be Safe
- Be Respectful
- Be Responsible
- Be Kind

Teaching of Expected Behaviors:

- At Two Rock Elementary School, we believe in our student's innate capacity to find solutions that lead to their success. Our goal is to support students in understanding and managing their social, emotional, and academic needs. To foster this understanding, we utilize the Toolbox Project, where all students learn 12 "tools" that empower them to utilize their own inner resilience to master situations.
- All teachers will develop a Classroom Bill of Rights at the start of the school year that outlines agreements that must be upheld for an optimal classroom environment. The principal and support staff will be informed of the classroom agreements and parents will receive a copy of the Classroom Bill of Rights. These agreements will be reviewed and referred to throughout the year.
- Students will be taught the agreements that govern behavior on the playground, in the lunchroom, and throughout the school. Agreements will be prominently displayed and reviewed throughout the year.
- The teaching and reinforcement of the 12 tools of the Toolbox Project and the school and classroom Bill of Rights will be continuous throughout the year. We will also teach conflict management skills and Win-Win Problem Solving techniques and utilize classroom meetings.

Reinforcement of Expected Behaviors:

Good planning, a good understanding of each child, the use of the 12 "tools" and parent involvement minimize the need for discipline. Teachers and staff use positive conflict resolution techniques and avoid unnecessary confrontations. When misconduct occurs, teachers and staff make every effort to work with students to identify the causes of the student's behavior. Teachers and staff use a variety of strategies to reinforce appropriate behaviors. Students who consistently display appropriate behavior are recognized in positive ways.

Responses to Behavior Mistakes in the Classroom and on the playground:

- Warning/Verbal inquiry
- Self Reflection paper, Time Away from Activity
- Self Reflection paper, Time Away, Reflection paper sent home for parent signature.
- Self Reflection paper and conference with principal. Parent contact.
- Referral to Counselor for skills development. Parent contact.

Responses to Repeated Behavior Mistakes may include:

- Referral to Principal
- Recess or After school reflection time
- Individual counseling referral
- Behavior Intervention Plan
- Principal/Teacher/Parent Support Team Conference meeting
- Student Support Team meeting

The following offenses are considered serious and will not be tolerated. Parents will be contacted and the child will be asked to leave school for the remainder of the day. If the behavior is extreme or recurring, students may be given in-school suspension or suspension outside of school. In extreme cases, students may be expelled. A parent/teacher conference will be scheduled before the student can return to school:

- Fighting
- Harassing, bullying, or threatening another person
- Offenses that affect the safety or well being of others

California Education Code #48900:

A student can be suspended from school or recommended for expulsion if the student is involved in the following (either during school hours or going to or coming from school):

- Harassed, threatened or caused physical injury to another person.
- Possessed, sold, or furnished a firearm, imitation firearm, knife, explosives, or other dangerous object.\*
- Unlawfully possessed, used, sold, or furnished a controlled substance or drug paraphernalia.
- Committed or attempted to commit robbery.
- Caused or attempted to cause damage to school or personal property.
- Stolen or attempted to steal school or private property.
- Possessed or used tobacco or any products containing nicotine.
- Committed an obscene act or engaged in habitual profanity.



- 9. Disrupted school activities or willfully defied school authority.
- 10. Knowingly received stolen school or private property.

**Conduct Code Procedures**

**(J) Hate Crime Reporting Procedures and Policies**

Board policies related to Hate Crime are located on the district's website: <https://www.trusd.org/board-policies>

Hate crimes occur when a perpetrator targets a victim because of his or her membership in a certain social group, usually defined by racial group, religion, sexual orientation, disability, ethnicity, nationality, age, gender, gender identity, or political affiliation. Hate crime can take many forms. Incidents may involve physical assault, damage to property, bullying, harassment, verbal abuse or insults, or offensive graffiti or letters. Hate-motivated behavior is not common in our small rural school environment. However, the potential exists that it may occur, so the following procedures are established:

1. Any student who believes that he/she is a victim of hate-motivated behavior shall immediately contact the Superintendent/Principal or designee. If the student believes that the Superintendent/Principal or designee has not remedied the situation, he/she may file a complaint against the appropriate school official in accordance with district complaint procedures.
2. Staff who are informed of hate-motivated behavior or personally observe such behavior shall notify the Principal/Superintendent or designee, and law enforcement, as appropriate. Students who engage in hate-motivated behavior shall be subject to discipline in accordance with District policy.
3. The Superintendent/Principal shall ensure that staff receives appropriate training to recognize hate-motivated behavior and methods of handling such behavior in appropriate ways.

## **Safety Plan Review, Evaluation and Amendment Procedures**

Two Rock Union School District Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Superintendent/Principal, and Safety Committee with final approval by the Board of Trustees. If there any significant changes, the revised plan will be placed on the agenda of a regular meeting of the Board of Trustees by December 12, 2023 for the public hearing to allow public input before it is readopted.

## Safety Plan Appendices

**Emergency Contact Numbers**

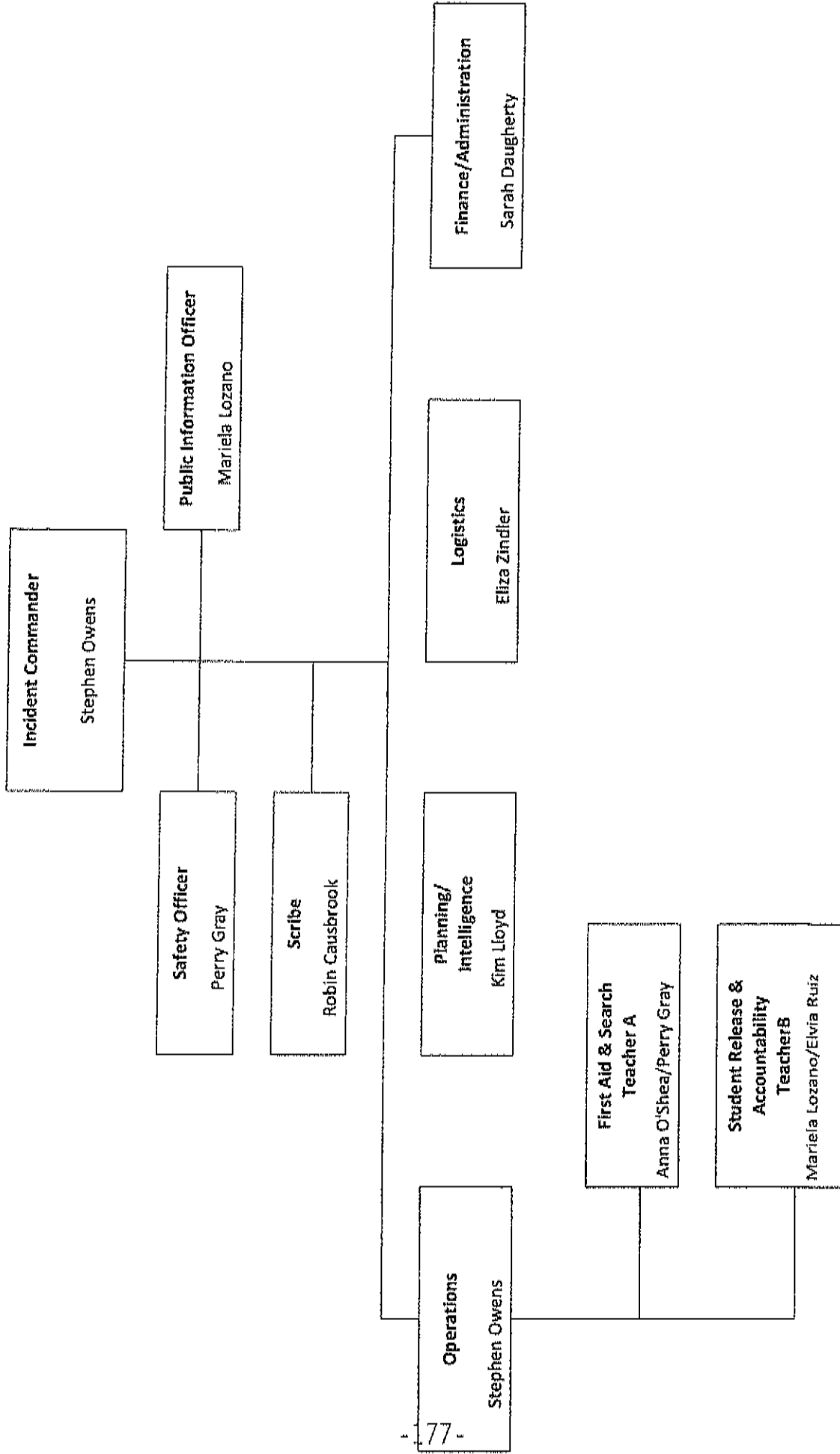
**Utilities, Responders and Communication Resources**

Type	Vendor	Number	Comments
Law Enforcement/Fire/Paramedic	Sheriff	(707) 565-2121	non-emergency
Law Enforcement/Fire/Paramedic	Fire	(707) 778-4390	Fire, non-emergency
Public Utilities	PG&E	1-800-743-5000	Electric and Gas, non-emergency
Local Hospitals	Petaluma Valley Hospital	(707) 778-1111	Main number
Local Hospitals	Sutter Santa Rosa Hospital	(707) 576-4000	Main number
American National Red Cross	Sonoma County Chapter	(707) 577-7600	
Other	Sonoma County Animal Regulation	(707) 565-7100	
Other	Caltrans	1-800-427-7632	
Law Enforcement/Fire/Paramedic	Highway Patrol Info Line	(707) 588-1400	
Other	Sonoma County Health Services	(707) 565-4400	565-4567 for Communicable Diseases

**Safety Plan Review, Evaluation and Amendment Procedures**

Activity Description (i.e. review steps, meetings conducted, approvals, etc)	Date and Time	Attached Document (description and location)
Office Staff Review of Emergency Folders	8/10/2023	At the District Office
Maintenance Review of Facility	8/10/2023	At the District Office
Safety Committee Meeting	9/12,2023	
Facilities Inspection Tool Review	December 10, 2022	
Site Council Meeting	September 26, 2023	
Safety Committee Meeting	September 26, 2023	

**Two Rock Elementary School Incident Command System**



## **Incident Command Team Responsibilities**

### **Standardized Emergency Response Management System Overview**

The California Standardized Emergency Management System (SEMS) is designed to centralize and coordinate emergency response through the use of standardized terminology and processes. This greatly facilitates the flow of information and resources among the agencies participating in response to an emergency. SEMS consists of five functions:

The California Standardized Emergency Management System (SEMS) is designed to centralize and coordinate emergency response through the use of standardized terminology and processes. This greatly facilitates the flow of information and resources among the agencies participating in response to an emergency. SEMS consists of five functions:

#### **Management**

During an emergency, the Incident Commander directs response actions from a designated Command Post. To effectively do this, the Incident Commander must constantly assess the situation, and develop and implement appropriate strategies. The Incident Commander must be familiar with the available resources, accurately document all response actions, and effectively communicate response strategies to others participating in the response. This function is typically filled by the school principal. The principal is assisted in carrying out this function by a Public Information & Liaison Officer and Safety Officer.

#### **Planning & Intelligence**

Planning and Intelligence involves the use of various methods to efficiently gather information, weigh and document the information for significance, and actively assess the status of the emergency. This understanding and knowledge about the situation at hand is vital to the effective management of a response. These activities are performed by a single person who reports directly to the Incident Commander.

#### **Operations**

All response actions are implemented under by Operations. This includes staff performing first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students.

#### **Logistics**

Logistics supports the response by coordinating personnel; assembling and deploying volunteers; providing supplies, equipment, and services; and facilitating communications among emergency responders.

#### **Finance & Administration**

Finance & Administration involves the purchasing of all necessary materials, tracking financial records, timekeeping for emergency responders, and recovering school records following an emergency. These activities are performed by a single person who reports directly to the Incident Commander.

## Emergency Response Guidelines

### Step One: Identify the Type of Emergency

The first step in responding to an emergency is to determine the type of emergency that has occurred:

1. Aircraft Crash
2. Animal Disturbance
3. Armed Assault on Campus
4. Biological or Chemical Release
5. Bomb Threat
6. Bus Disaster
7. Disorderly Conduct
8. Earthquake
9. Explosion/Risk of Explosion
10. Fire in Surrounding Area
11. Fire On School Grounds
12. Flooding
13. Loss or Failure of Utilities
14. Motor Vehicle Crash
15. Psychological Trauma
16. Suspected Contamination of Food or Water
17. Threat of Violence
18. Unlawful Demonstration/Walkout

### Step Two: Identify the Level of Emergency

The second step in responding to an emergency is to determine the level of the emergency. For schools, emergency situations can range from a small fire to a major earthquake. To assist schools in classifying emergency situations, a three-tiered rating system is described below:

- Level 1 Emergency: A minor emergency that is handled by school personnel without assistance from outside agencies, e.g., a temporary power outage, a minor earthquake, or a minor injury in the play yard.
- Level 2 Emergency: A moderate emergency that requires assistance from outside agencies, such as a fire or a moderate earthquake, or a suspected act of terrorism involving the dispersion of a potentially hazardous material, e.g., "unknown white powder".
- Level 3 Emergency: A major emergency event that requires assistance from outside agencies such as a major earthquake, civil disturbance, or a large-scale act of terrorism. For Level 3 emergencies, it is important to remember that the response time of outside agencies may be seriously delayed.

### Step Three: Determine the Immediate Response Action

Once the type and extent of an emergency have been identified, school personnel can determine if an immediate response action is required. The most common immediate response actions initiated during school emergencies are:

- Duck & Cover: Students and staff protect themselves by crouching under a table, desk, or chair until the danger passes.
- Shelter in Place: Students and staff are kept indoors in order to isolate them from the outdoor environment. The heating and air conditioning system is also shut down.
- Lock Down: Students and staff are kept in a designated locked area until a danger has passed, such as an intruder being on campus.
- Evacuate Building: Students and staff are escorted outside to an assembly area if it has been determined that it is too dangerous to remain indoors. Evacuate Campus: Students and staff are escorted to an off-site assembly area if it has been determined that it is too dangerous to remain on campus.



- Clear: Notification is given that normal school operations should resume.

#### **Step Four: Communicate the Appropriate Response Action**

Once the type of immediate response action is determined, the incident commander must inform the site's staff which response action to take. The most appropriate method of communication depends on the response action selected. When announcing what response to take, avoid codes, jargon, or any other potentially confusing vocabulary. Be calm, direct, and clear in your announcements.

- **Duck & Cover:** Immediately use the site's school-wide communication system to instruct students and staff to protect themselves by moving into a "duck & cover" position by crouching under a table, desk, or chair until the danger passes. Time is the most urgent matter with this response action as the emergency may take place before the announcement can be made. However, do not assume that all members of the site are already in a "duck & cover" position. Make the announcement even if the immediate crisis has passed.
- **Shelter In Place:** Immediately use the site's school-wide communication system to instruct students and staff that they are to stay indoors until further notice, even if the heating and air conditioning system is disabled.
- **Lock Down:** Immediately use the site's school-wide communication system to instruct staff to lock all exterior doors, to close any open windows, and to keep students as far away as possible from any windows until further notice
- **Evacuate Building:** Immediately use the site's fire alarm bell system to notify students and staff that they are to proceed to the site's outside assembly area.
- **Evacuate Campus:** Immediately use the site's fire alarm bell system to notify students and staff that they are to proceed to the site's outside assembly area. From there, notify staff and students using a bullhorn that it has been determined that it is too dangerous to remain on campus. Provide instructions on how staff and students will be relocated.
- **All Clear:** Use the site's school-wide communication system to notify staff and students that normal school operations should resume.

## **Types of Emergencies & Specific Procedures**

### **Aircraft Crash**

This procedure addresses situations involving an Aircraft Crash on or in proximity to school property. If a crash results in a fuel or chemical spill on school property, refer to the section on Biological or Chemical Release. If a crash results in a utility interruption, refer to the Section, Loss or Failure of Utilities.

#### **Procedure**

1. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include DUCK AND COVER, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION .
2. If the Superintendent/Principal or designee issues the EVACUATE BUILDING action, staff and students will evacuate the buildings using prescribed routes or other safe routes to the Assembly Area.
3. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
4. The Superintendent/Principal or designee will call "911" and will provide the exact location (e.g., building or area) and nature of emergency.
5. Appropriate first aid will be provided, if needed.
6. Any affected areas will not be reopened until the appropriate agency provides clearance and the Superintendent/Principal or designee issues authorization to do so.
7. Two Rock will begin the process of counselling and recovery as appropriate.
8. If it is unsafe to remain on campus, the Superintendent/Principal or designee will initiate an OFFSITE EVACUATION, if warranted by changes in conditions.
9. Superintendent/Principal or designee will notify the Board of Trustees President.

### **Animal Disturbance**

This procedure should be implemented when the presence of a dog, coyote, mountain lion or any other wild animal threatens the safety of students and staff. Animal Care and Control Services will be engaged.

#### **Procedure**

1. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include LOCK DOWN/SHELTER IN PLACE or EVACUATION OF THE BUILDING.
2. Upon discovery of an animal, staff members will attempt to isolate the animal from students, if it is safe to do so. If the animal is outside, students will be kept inside. If the animal is inside, students will remain outside in an area away from the animal. It is suggested closing doors or locking gates as means to isolate the animal.
3. If additional outside assistance is needed, the Superintendent/Principal or designee will call "911 and provide the location of the animal and nature of emergency.
4. If a staff member or student is injured, the Superintendent/Principal or designee and/or the parent will be notified.
5. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions at the school. If so, Superintendent/Principal or designee will contact the Board of Trustees President.

### **Armed Assault on Campus**

An Armed Assault on Campus involves one or more individuals who attempt to take hostages or cause physical harm to students and staff. Such an incident may involve individuals who possess a gun, a knife or other harmful device.

#### **Procedure**

1. Upon first indication of an armed assault, personnel should immediately notify the Superintendent/Principal or designee.
2. The Superintendent/Principal or designee will initiate the appropriate Immediate Response Action(s), which may include SHELTER-IN-PLACE, LOCK DOWN, EVACUATION OF THE BUILDING or OFF-SITE EVACUATION.
3. The Superintendent/Principal or designee will call "911" and provide the exact location and nature of the incident. The Superintendent/Principal or designee should designate a person to remain online with Police if safe to do so.

4. Staff should take steps to calm and control students, and if safe to do so, attempt to maintain separation between students and the perpetrator.
5. Staff should maintain order in all areas of assembly or shelter, and should await the arrival of law enforcement.
6. After the perpetrator(s) has been neutralised, the Superintendent/Principal or designee will conduct a headcount of students and staff, and will notify law enforcement of any missing persons.
7. The Superintendent/Principal or designee will work with local authorities to ensure injured students and staff receives medical attention.
8. The Superintendent/Principal or designee will control all points of entry to the school.
9. The Superintendent/Principal or designee will prepare a verified list of casualties, and the locations to which they were transported. The Superintendent/Principal or designee will ensure the notification of parents and family members.
10. The School Administrator will debrief staff and contact the Board of Trustees President.

### **Biological or Chemical Release**

A Biological or Chemical Release is an incident involving the discharge of a biological or chemical substance in a solid, liquid or gaseous state. Such incidents may also include the release of radioactive materials. Common chemical threats within or adjacent to schools include the discharge of acid in a school laboratory, an overturned truck of hazardous materials in proximity of the school, or an explosion at a nearby oil refinery or other chemical plant.

The following indicators may suggest the release of a biological or chemical substance: Multiple victims suffering from watery eyes, twitching, choking or loss of coordination, or having trouble breathing. Other indicators may include the presence of distressed animals or dead birds.

This procedure deals with three possible scenarios involving the release of biological or chemical substances:

- Scenario 1 - Substance released inside a room or a building;
- Scenario 2 - Substance released outdoors and localized; and
- Scenario 3 - Substance released in surrounding community. It is necessary to first determine which scenario applies and then implement the appropriate response procedures listed below.

Procedure

SCENARIO 1: SUBSTANCE RELEASED INSIDE A ROOM OR BUILDING

1. The Superintendent/Principal or designee will initiate the EVACUATE BUILDING action. Staff will use designated routes or other alternative safe routes to an assigned Assembly Area, located upwind of the affected room or building.
2. The Superintendent/Principal or designee will call "911", and will provide the exact location (e.g., building, room, area) and nature of emergency.
3. The Superintendent/Principal or designee will notify the Board of Trustees President.
4. The Superintendent/Principal or designee will instruct maintenance personnel to isolate and restrict access to potentially contaminated areas until emergency services arrive.
5. The Superintendent/Principal or designee will turn off local fans in the area of the release, close the windows and doors, and shut down the building's air handling system.
6. Persons who have come into direct contact with hazardous substances should have affected areas washed with soap and water. Immediately remove and contain contaminated clothes. Do not use bleach or other disinfectants on potentially exposed skin. Individuals that have been contaminated "topically" by a liquid should be segregated from unaffected individuals (isolation does not apply to widespread airborne releases).
7. The Superintendent/Principal or designee will prepare a list of all people in the affected room or contaminated area, specifying those who may have had actual contact with the substance.
8. Two Rock will begin the process of counseling and recovery.
10. Any affected areas will not be reopened until the appropriate agency provides clearance and the Superintendent/Principal or designee gives authorization to do so.

SCENARIO 2: SUBSTANCE RELEASED OUTDOORS AND LOCALIZED

1. The Superintendent/Principal or designee will immediately direct staff to remove students from the affected areas to an area upwind from the release. The Superintendent/Principal or designee will, if necessary, initiate the EVACUATE BUILDING action.
2. The Superintendent/Principal or designee will establish a safe perimeter around the affected area and ensure personnel do not reenter the area.
3. The Superintendent/Principal or designee will call "911", and will provide the exact location and nature of emergency.
4. The Superintendent/Principal or designee will notify the Board of Trustees President.
5. The Superintendent/Principal or designee will turn off local fans in the area of the release, close the windows and doors and shut down the air handling systems of affected buildings.
6. Persons who have come into direct contact with hazardous substances should have affected areas washed with soap and water. Immediately remove and contain contaminated clothes. Do not use bleach or other disinfectants on potentially exposed skin. Individuals that have been contaminated "topically" by a liquid should be segregated from unaffected individuals (isolation does not apply to widespread airborne releases).
7. The Superintendent/Principal or designee will prepare a list of all people in areas of contamination, especially those who may have had actual contact with the substance.
8. Two Rock will begin the process of counseling and recovery.
9. Any affected areas will not be reopened until the appropriate agency provides clearance and the Superintendent/Principal or designee gives authorization to do so.

SCENARIO 3: SUBSTANCE RELEASED IN SURROUNDING COMMUNITY

1. If the Superintendent/Principal or designee or local authorities determine a potentially toxic substance has been released to the atmosphere, the Superintendent/Principal or designee will initiate SHELTER-IN-PLACE.
2. Upon receiving the SHELTER-IN-PLACE notification, the Superintendent/Principal or designee will turn off local fans in the area; close and lock doors and windows; shut down all buildings' air handling systems; seal gaps under doors and windows with wet towels or duct tape; seal vents with aluminum foil or plastic wrap, if available; and turn off sources of ignition, such as pilot lights.
3. Staff and students located outdoors will be directed to proceed immediately to nearby classrooms or buildings. Teachers should communicate their locations to the Superintendent/Principal or designee, using the PA system or other means without leaving the building.
4. The Superintendent/Principal or designee will call "911", and will provide the exact location and nature of emergency.
5. The Superintendent/Principal or designee will notify the Board of Trustees President.

6. The Superintendent/Principal or designee will turn on a radio or television station to monitor information concerning the incident.
7. The school will remain in a SHELTER-IN-PLACE condition until appropriate agency provides clearance, or the Superintendent/Principal or designee otherwise notify staff.

### **Bomb Threat/ Threat Of violence**

Response to a Bomb Threat is initiated upon the discovery of a suspicious package on campus grounds or receipt of a threatening phone call that may present a risk of an explosion.

#### **Procedure**

1. If the threat is received by telephone, the person receiving the call should attempt to keep the caller on the telephone as long as possible and alert someone else to call "911" – telling the operator, "This is A CALL FROM PETALUMA, CALIFORNIA from TWO ROCK UNION SCHOOL DISTRICT AT 5001 SPRING HILL ROAD. We are receiving a bomb threat on another line. The number of that line is 707 762-6617."
2. The person answering the threat call should ask the following questions, record the answers and then immediately notify the Superintendent/Principal or designee:
  - When is the bomb going to explode?
  - Where is it?
  - What will cause it to explode?
  - What kind of bomb is it?
  - Who are you?
  - Why are you doing this?
  - What can we do for you to avoid the bomb from exploding?
  - How can you be contacted?
3. Upon arrival, the appropriate county agency will search for suspicious packages, boxes or foreign objects. All cell phones, beepers and hand-held radios should be turned off since many modern day explosive devices can be triggered by radio frequencies.
4. No attempt should be made to investigate or examine the object.
5. After the search, the Superintendent/Principal or designee will determine the appropriate Immediate Response Action(s) to announce, which may include DUCK AND COVER, LOCK DOWN, EVACUATE BUILDING or OFF-SITE EVACUATION.
6. When a suspicious object or bomb is found, the Superintendent/Principal or designee shall issue the EVACUATE BUILDING action. Staff and students will evacuate the building using prescribed routes or other safe routes to the Assembly Area.
7. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
8. The Superintendent/Principal or designee will notify "911", and will provide the exact location (e.g., building, room, area) of the potential bomb, if known.
9. The Superintendent/Principal or designee will notify the Board of Trustees President.
10. Two Rock will begin the process of counselling and recovery.
11. Do not resume school activities until the affected buildings have been inspected by proper authorities and determined to be safe. The Superintendent/Principal or designee will give the ALL CLEAR signal.
12. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

### **Bus Disaster**

The District does not offer transportation to and from school. The Petaluma City Schools District provides bus transportation on specific occasions. Two Rock will follow the Bus emergency procedures as outlined by PCS.

### **Disorderly Conduct**

Disorderly Conduct may involve a student or staff member exhibiting threatening or irrational behavior. If the perpetrator is armed, refer to Section, Armed Assault on Campus.

#### **Procedure**

1. Upon witnessing a Disorderly Conduct, staff should take steps to calm and control the situation and attempt to isolate the perpetrator from other students and staff, if it is safe to do so.
2. Staff will immediately notify the Superintendent/Principal or designee.

3. The Superintendent/Principal or designee will initiate the appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, LOCK DOWN, EVACUATE BUILDING or OFF-SITE EVACUATION.
4. The Superintendent/Principal or designee will call (911), and provide the exact location and nature of the incident.
5. If an immediate threat is not clearly evident, the Superintendent/Principal or designee may attempt to diffuse the situation. Approach the perpetrator in a calm, non-confrontational manner and request he or she leave the campus. Avoid any hostile situations.
6. If the perpetrator is a student, an attempt should be made to notify the family. (Family members may provide useful information on handling the situation.)
7. The Superintendent/Principal or designee will notify the Board of Trustees President.

**Earthquake**

Earthquakes generally occur without warning and may cause minor to serious ground shaking, damage to buildings, and injuries. It is important to note that even a mild tremor can create a potentially hazardous situation and the following procedures should be implemented in response to all earthquakes regardless of magnitude.

**Procedure**

Note: Keep calm and remain where you are. Assess the situation, and then act.

Remember, most injuries or deaths are the direct cause of falling or flying debris.

1. Upon the first indication of an earthquake, teachers should direct students to DUCK AND COVER.
2. Move away from windows and overhead hazards to avoid glass and falling objects.
3. When the shaking stops, the Superintendent/Principal or designee will initiate the EVACUATE BUILDING action. Staff and students will evacuate the buildings using prescribed routes or other safe routes to the Assembly Area.
4. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
5. The Superintendent/Principal or designee post guards a safe distance away from building entrances to prevent access.
6. The Superintendent/Principal or designee will notify school personnel of fallen electrical wires and instruct them to avoid touching the fallen wires.
7. The Superintendent/Principal or designee will check for injuries and provide appropriate first aid.
8. The Superintendent/Principal or designee will notify the appropriate agencies of damages.
9. If the area appears safe, the appropriate agency will make an initial inspection of school buildings to identify any injured or trapped students or staff.
10. The Superintendent/Principal or designee will contact the Board of Trustees President to determine additional actions that may be necessary.
11. The Superintendent/Principal or designee will contact the appropriate agency if necessary to ensure buildings are safe for re-occupancy. When safe to do so, the appropriate agency will conduct an inspection of school buildings.
12. Any affected areas will not be reopened until appropriate agency provides clearance and the Superintendent/Principal or designee gives authorization to do so.
13. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions at the school.

In the event an earthquake occurs during non-school hours:

1. The Superintendent/Principal or designee will assess damages to determine any necessary corrective actions.
2. The Superintendent/Principal or designee will confer with the Board of Trustees President on identified damages to determine if the school should be closed.
3. If the school must be closed, the Superintendent/Principal or designee will activate Parent Alert System and School Personnel Alert System.

### **Explosion or Risk Of Explosion**

This section addresses four possible scenarios involving an Explosion/Risk of Explosion: Scenario 1 - Explosion on school property; Scenario 2 - Risk of explosion on school property; Scenario 3 - Explosion or risk of explosion in a surrounding area, and Scenario 4 - Nuclear blast or explosion involving radioactive materials. [A nuclear blast is characterized by a sequence of intense light and heat, air pressure wave, expanding fireball, and subsequent radioactive fallout.]. It is necessary to first determine which scenario applies and then implement the appropriate response procedures.

#### **Procedure**

##### **SCENARIO 1: EXPLOSION ON SCHOOL PROPERTY**

1. In the event of an explosion, all persons should initiate DUCK AND COVER.
2. The Superintendent/Principal or designee will consider the possibility of another imminent explosion and take appropriate action.
3. After the explosion, the Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, EVACUATE BUILDING or OFF-SITE EVACUATION. Evacuation may be warranted in some buildings and other buildings may be used as shelter.
4. In the event of an evacuation, staff and students will use prescribed routes or other safe routes and proceed to the Assembly Area.
5. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
6. The Superintendent/Principal or designee will call "911" and will provide the exact location (e.g., building, room, area) and nature of emergency.
7. The Superintendent/Principal or designee will check for injuries and provide appropriate first aid.
8. Staff should attempt to suppress only small fires with extinguishers. Note: Ensure the use of proper type of extinguishers, i.e. Class A, B or C for ordinary combustibles; Class B or C for fires involving flammable liquids; or Class C only for fires involving electrical equipment.
9. The Superintendent/Principal or designee will assess for any damages to water lines, sewers, power lines and other utilities.
10. The Superintendent/Principal or designee will notify Board of Trustees President.
11. The Superintendent/Principal or designee will post guards a safe distance away from the building entrance to prevent persons entering the school buildings.
12. When it is determined safe to enter affected areas, the appropriate agency will conduct search and rescue activities.
13. The Superintendent/Principal or designee will contact the appropriate agency to ensure buildings are safe for re-occupancy. When safe to do so, the appropriate agency will conduct an inspection of school buildings.
14. Any areas affected by the explosion will not be reopened until appropriate agency provides clearance and the Superintendent/Principal or designee gives authorization to do so.
15. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

##### **SCENARIO 2: RISK OF EXPLOSION ON SCHOOL PROPERTY**

1. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include DUCK AND COVER, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION.
2. If the Superintendent/Principal or designee issues EVACUATE BUILDING action, staff and students will evacuate the building using prescribed routes or other safe routes to the Assembly Area.
3. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
4. The Superintendent/Principal or designee will call "911" and will provide the exact location (e.g., building, room, area) and nature of emergency.
5. Staff should attempt to suppress only small fires with extinguishers. Note: Ensure the use of proper type of extinguishers, i.e. Class A, B or C for ordinary combustibles; Class B or C for fires involving flammable liquids; or Class C only for fires involving electrical equipment.
6. The Superintendent/Principal or designee will assess for any damages to water lines, sewers, power lines and other utilities.
7. The Superintendent/Principal or designee will notify Board of Trustees President.
8. All affected areas will not be reopened until the appropriate agency provides clearance and the Superintendent/Principal or designee issues authorization to do so.
9. In the event of an explosion on campus, refer to procedures listed under Scenario 1 above.
10. The School Administrator will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

### SCENARIO 3: EXPLOSION OR RISK OF EXPLOSION IN SURROUNDING AREA

1. The Superintendent/Principal or designee will initiate the SHELTER-IN-PLACE response action.
2. The Superintendent/Principal or designee will notify "911" and will provide the exact location (e.g., building, area) and nature of emergency.
3. The Superintendent/Principal or designee will take further actions as needed.
4. The school will remain in a SHELTER-IN-PLACE condition until the appropriate agency provides clearance and the Superintendent/Principal or designee issues further instructions.

### SCENARIO 4: NUCLEAR BLAST OR EXPLOSION INVOLVING RADIOACTIVE MATERIALS

1. The Superintendent/Principal or designee will initiate the SHELTER-IN-PLACE response action.
2. When sheltering, personnel should try to establish adequate barriers or shielding (e.g. concrete walls, metal doors) between themselves and the source of the blast or explosion, and should avoid sheltering near exterior windows and walls.
3. The Superintendent/Principal or designee will notify "911" and provide details on the area and personnel affected at the school.
4. After the initial blast, remove students from rooms with broken windows, extinguish small fires, and provide first aid.
5. The Superintendent/Principal or designee will turn off the school's main gas supply, local fans in the area; close doors and windows; shut down all buildings' air handling systems; seal gaps under doors and windows with wet towels or duct tape; seal vents with aluminum foil or plastic wrap, if available; and turn off sources of ignition, such as pilot lights.
6. The Superintendent/Principal or designee will monitor radio or television announcements and initiate further actions as appropriate.
7. The school will remain in a SHELTER-IN-PLACE condition until appropriate agency provides clearance and the Superintendent/Principal or designee issues further instructions.

#### Fire in Surrounding Area

This procedure addresses the situation where a fire is discovered in an area adjoining the school. The initiated response actions should take into consideration the location and size of the fire, its proximity to the school and the likelihood that the fire may affect the school.

#### Procedure

1. The Superintendent/Principal or designee will initiate the appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, EVACUATE BUILDING or OFF-SITE EVACUATION.
2. The Superintendent/Principal or designee will notify "911" and will provide the location and nature of emergency.
3. The Superintendent/Principal or designee will prevent students from approaching the fire and keep routes open for emergency vehicles.
4. The Superintendent/Principal or designee will contact the appropriate agency and will work with that agency to determine if the fire threatens school grounds, smoke, or other hazardous conditions.
5. If the Superintendent/Principal or designee issues the EVACUATE BUILDING action, staff and student will evacuate the affected building(s) using prescribed routes or other safe routes to the Assembly Area.
6. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students.
7. As appropriate, the Superintendent/Principal or designee will activate Parent Alert System.
8. The Superintendent/Principal or designee will notify Board of Trustees President.
9. If needed, the Superintendent/Principal or designee will notify Petaluma Bus Dispatch to request buses for staff and student evacuation.
10. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

#### Fire on School Grounds

This procedure addresses situations where a fire is discovered on school grounds. A quick response to this situation is very important to prevent injuries and further property damage.

#### Procedure



1. Upon discovery of a fire, teachers or staff will direct all occupants out of the building, signal the fire alarm, and report the fire to the Superintendent/Principal or designee.
2. The School Administrator will immediately initiate the EVACUATE BUILDING action. Staff and students will evacuate buildings using the prescribed routes or other safe routes to the Assembly Area.
3. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Assembly Area Team of missing students.
4. The Superintendent/Principal or designee will call "911" and will provide the exact location (e.g., building, room, area) of the fire.
5. The Two Rock staff will suppress only small fires and initiate rescue procedures until the local fire department arrives.
6. The Superintendent/Principal or designee will secure the area to prevent unauthorized entry and keep access roads clear for emergency vehicles until the fire department arrives.
7. The Superintendent/Principal or designee will direct the fire department to the fire and brief fire department official on the situation.
8. The Superintendent/Principal or designee will notify appropriate personnel and agencies of damage to utilities.
9. The Superintendent/Principal or designee will notify the Board of Trustees President.
10. If needed, the Superintendent/Principal or designee will notify Petaluma City Schools to request buses for staff and student evacuation.
11. Any affected areas will not be reopened until the appropriate agency provides clearance and the School Administrator issues authorization to do so.
12. For fires during non-school hours, the Superintendent/Principal or designee and the Board of Trustees will determine if the school will open the following day.
13. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to indicate "fire is out."

### **Flooding**

This procedure applies whenever storm water or other sources of water inundate or threaten to inundate school grounds or buildings. Flooding may occur as a result of prolonged periods of rainfall, where the school would have sufficient time to prepare. Alternatively, flooding may occur without warning, as a result of damage to water distribution systems, or a failure of a nearby man-made dam.

### **Procedure**

1. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, EVACUATE BUILDING, or OFFSITE EVACUATION, as described in Section 4.0.
2. The Superintendent/Principal or designee will notify "911" if appropriate and will describe the nature and extent of the flooding.
3. If the Superintendent/Principal or designee issues the EVACUATE BUILDING or OFF-SITE EVACUATION action, staff and students will evacuate affected buildings using prescribed routes or other safe routes to the Assembly Area.
4. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
5. The Superintendent/Principal or designee will notify the Board of Trustees of the emergency situation.
6. As appropriate, the Superintendent/Principal or designee will activate Parent Alert System.
7. The Superintendent/Principal will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

### **Loss or Failure Of Utilities**

This procedure addresses situations involving a loss of water, power or other utility on school grounds. This procedure should also be used in the event of the discovery of a gas leak, an exposed electrical line, or a break in sewer lines.

### **Procedure**

1. If water or an electrical line is broken, an effort should be made to turn off water or power to the affected area and to notify the Superintendent/Principal or designee immediately.
2. Upon notice of loss of utilities, the Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE, or EVACUATE BUILDING.
3. The Superintendent/Principal or designee will notify the appropriate agency and will provide the location and nature of emergency. Appropriate personnel will also be notified at the discretion of the Superintendent/Principal or designee.

4. The Superintendent/Principal or designee will notify the Board of Trustees President.
5. As needed, school emergency supplies will be utilised to compensate for the loss of a utility.
6. If the loss of utilities may generate a risk of explosion, such as a gas leak, refer to section on Explosion/Risk of Explosion.

### **Motor Vehicle Crash**

This procedure addresses situations involving a Motor Vehicle Crash on or immediately adjacent to school property. If a crash results in a fuel or chemical spill on school property, refer to the section, Biological or Chemical Release. If a crash results in a utility interruption, refer to the section 53, Loss or Failure of Utilities.

#### **Procedure**

1. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include DUCK AND COVER, SHELTER-IN-PLACE, EVACUATE BUILDING, or OFF-SITE EVACUATION.
2. If the Superintendent/Principal or designee issues the EVACUATE BUILDING action, staff and students will evacuate the buildings using prescribed routes or other safe routes to the Assembly Area.
3. In the event of an evacuation, teachers will bring their student roster and take attendance at the Assembly Area to account for students. Teachers will notify the Superintendent/Principal or designee of missing students.
4. The Superintendent/Principal or designee will call "911" and will provide the exact location (e.g., building, area) and nature of emergency.
5. The Superintendent/Principal or designee will notify the Board of Trustees President of the situation.
6. The Superintendent/Principal or designee will secure the crash area to prevent unauthorised access. If the crash results in a fuel or chemical spill, refer to that section for additional information. If the crash results in a utility interruption, refer to that section for additional information.
7. School personnel will check for injuries to provide appropriate first aid.
8. Any affected areas will not be reopened until the appropriate agency provides clearance and the Superintendent/Principal or designee issues authorization to do so.
9. The Superintendent/Principal or designee will initiate an OFF-SITE EVACUATION, if warranted by changes in conditions.

### **Psychological Trauma**

Crisis management refers to actions during and after any emergency that may have a psychological impact on students and staff, such as an act of violence; the death of a student or staff member; an earthquake or other natural disaster; a serious environmental problem; or ethnic and racial tensions.

Emergencies like those described above usually produce one or more of the following conditions:

1. Temporary disruption of regular school functions and routines.
  2. Significant interference with the ability of students and staff to focus on learning.
  3. Physical and/or psychological injury to students and staff.
  4. Concentrated attention from the community and news media.
- As a result of such emergencies, students and staff may exhibit a variety of psychological reactions. As soon as the physical safety of those involved has been insured, attention must turn to meeting the emotional and psychological needs of students and staff.

#### **Procedure**

1. The Superintendent/Principal or designee will contact the school psychologist, who has primary responsibility for providing necessary assistance after all types of crises.
2. The Superintendent/Principal or designee along with the school psychologist and county resource officials will assess the range of crisis intervention services needed during and following an emergency.
3. The Superintendent/Principal or designee will provide direct intervention services.
4. If there is a need for additional assistance, the Superintendent/Principal or designee will notify the Board of Trustees President.
5. The Superintendent/Principal or designee will restore regular school functions as efficiently and as quickly as possible.
6. In performing their duties, the Superintendent/Principal or designee and staff members will limit exposure to scenes of trauma, injury and death.
7. The Superintendent/Principal or designee, school psychologist and county resource officials will provide ongoing assessment of needs and follow-ups services as required.

### **Safe Storage of Firearms**

N/A

### **Suspected Contamination of Food or Water**

This procedure should be followed if site personnel report suspected contamination of food or water. This procedure applies where there is evidence of tampering with food packaging, observation of suspicious individuals in proximity to food or water supplies, or if notified of possible food/water contamination by central District staff or local agencies. Indicators of contamination may include unusual odor, color, taste, or multiple employees with unexplained nausea, vomiting, or other illnesses.

#### **Procedure**

1. The Superintendent/Principal or designee will isolate the suspected contaminated food/water to prevent consumption, and will restrict access to the area.
2. The Superintendent/Principal or designee will notify "911", County Department of Health Services Local District Office, and the Office of Environmental Health and Safety if any contaminated food or water has been ingested.
3. The Superintendent/Principal or designee will make a list of all potentially affected students and staff, and will provide the list to responding authorities.
4. The Superintendent/Principal or designee will assess the need for medical attention and provide first aid as appropriate.
5. The Superintendent/Principal or designee will maintain a log of affected students and staff and their symptoms, the food/water suspected to be contaminated, the quantity and character of products consumed, and other pertinent information.
6. Superintendent/Principal or designee will call the appropriate agency, which will conduct an onsite review to determine necessary follow-up actions.
7. The Superintendent/Principal or designee will confer with the County Department of Health Services before the resumption of normal operations.
8. If tampering is evident, notify the appropriate agency. 9. The Superintendent/Principal or designee will notify Board of Trustees President and parents of the incident, as appropriate.

### **Unlawful Demonstration or Walkout**

#### **Tactical Responses to Criminal Incidents**

This procedure should be followed if site personnel receive a threat that may target an individual, a particular group or the entire school community. Such threats may be received by written note, e-mail communication or phone call. The Superintendent/Principal or designee should ensure all threats are properly assessed in accordance with current school district policy.

#### **Types of Threats**

A threat is an expression of intent to do harm or act out violently against someone or something. It may be spoken, written, or symbolic. Threats can be expressed directly or indirectly to the victim or to others, and threats may be explicit or implied. Threats sometimes, but rarely, actually involve guns or explosive devices. Many students who make a threat will never carry it out. Conversely, others who pose a real danger may not make an explicit threat. Threats may be communicated to the intended victim or related to a third party. A threat to harm others can be transient (i.e., expression of anger or frustration that can be quickly or easily resolved) or substantive (i.e., serious intent to harm others that involves a detailed plan and means):

#### **Examples of Transient Threats:**

1. Non-genuine expression
2. Non-enduring intent to harm
3. Temporary feelings of anger
4. Tactic in argument
5. Intended as joke or figure of speech
6. Resolved on scene or in office (time-limited)
7. Ends with apology, retraction, or clarification

#### **Examples of Substantive Threats:**

1. Specific and plausible details such as a specific victim, time, place, and method
2. Repeated over time or conveyed to differing individuals
3. Involves planning, substantial thought, or preparatory steps
4. Recruitment or involvement of accomplices
5. Invitation for an audience to observe threat being carried out
6. Physical evidence of intent to carry out threat (e.g., lists, drawings, written plan)
7. Substantive threats can be serious assault (e.g., beat up or hurt) or very serious (e.g., kill, rape, inflict severe injury, or involves the use of weapons).

Please refer to the attached Threat Assessment for Procedure Flowchart.

#### Unlawful Demonstration or Walkout

An Unlawful Demonstration/Walkout is any unauthorized assemblage on or off campus by staff or students for the purpose of protest or demonstration.

#### Procedure


1. Upon indication that an unlawful demonstration or walkout is about to begin, personnel should immediately notify the Superintendent/Principal or designee.
2. The Superintendent/Principal or designee will initiate appropriate Immediate Response Actions, which may include SHELTER-IN-PLACE.
3. The Superintendent/Principal or designee will notify 911 to request assistance and will provide the exact location and nature of emergency.
4. The Superintendent/Principal or designees will immediately proceed areas of entrance/exit to control student ingress and egress. Each person entering or leaving the campus shall be required to sign his/her name, and record address, telephone number and time entered or departed.
5. If students leave the campus, the Request Gate Team, Superintendent/Principal or designees will designate appropriate staff members to accompany them. These staff members will attempt to guide and control the actions of students while offsite.
6. Students not participating in the demonstration or walkout should be kept within their classrooms until further notice by the Superintendent/Principal or designee. Teachers will close and lock classroom doors. Students and staff should be protected from flying glass in the event windows are broken, by closing drapes and blinds in rooms so equipped.
7. The Superintendent/Principal or designee should keep accurate record of events, conversations and actions.
8. The Superintendent/Principal or designee should proceed in good judgment on basis of police or other legal advice, in taking action to control and resolve the situation.
9. The School Administrator will notify Board of Trustees President and parents of the incident, as appropriate.

Tentative Agreement Between Two Rock Union School District (District) and Two  
Rock Educators Association (CTA)

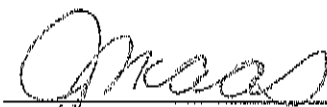
TRUSD Proposal, 11/6/2023

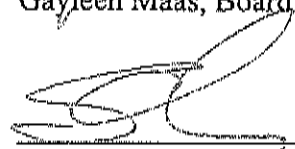
Article 16.1 The District shall provide for all unit members and their dependents a medical plan – SISC/Blue Shield or Kaiser, a Delta Dental Plan and a Vision Service Plan. Such coverage will be prorated for less than full-time members. Effective October 1, 2023 the District's contribution towards the cost of each unit member's medical plan coverage shall have a cap of \$15,000. The District will cover all costs for Delta Dental and Vision Service plans.

Two Rock Educators Association elected to accept the TRUSD Counter Proposal.

  
\_\_\_\_\_  
Kim Lloyd, President, TREA

  
\_\_\_\_\_  
Perry Gray, Negotiator, TREA

  
\_\_\_\_\_  
Gayleen Maas, Board Clerk, TRUSD

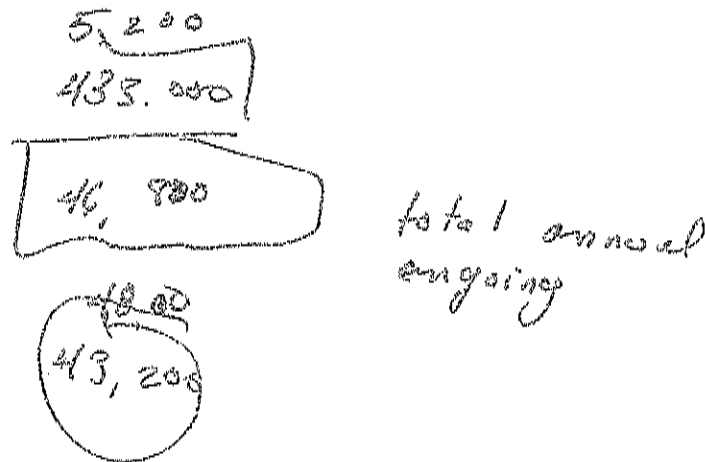
  
\_\_\_\_\_  
Stephen Owens, Superintendent, TRUSD

Current Language:

16.1 The District shall provide for all unit members and their dependents a medical plan – SISC/Blue Shield or Kaiser, a Delta Dental Plan and a Vision Service Plan. Such coverage will be prorated for less than full-time members. Effective July 1, 2022 the District's contribution towards the cost of each unit member's medical plan coverage shall have a cap of \$9,800. The District will cover all costs for Delta Dental and Vision Service plans.

TREA Proposed Language:

16.1 The District shall provide for all unit members and their dependents a medical plan – SISC/Blue Shield or Kaiser, a Delta Dental Plan and a Vision Service Plan. Such coverage will be prorated for less than full-time members. Effective July 1, 2023 the District's contribution towards the cost of each unit member's medical plan coverage shall have a cap of \$15,000. The District will cover all costs for Delta Dental and Vision Service plans.



**Two Rock Union School District  
Certificated Salary Schedule  
2023-24**

	CLASS I AB/AB+30	CLASS II AB + 45	CLASS III AB + 60	CLASS IV AB + 75
1	\$55,396.00	\$56,630.00	\$58,244.00	\$59,858.00
2	\$56,630.00	\$58,244.00	\$59,858.00	\$61,471.00
3	\$58,244.00	\$59,858.00	\$61,471.00	\$63,084.00
4	\$59,858.00	\$61,471.00	\$63,084.00	\$64,698.00
5	\$61,471.00	\$63,084.00	\$64,698.00	\$66,309.00
6	\$63,084.00	\$64,698.00	\$66,309.00	\$67,923.00
7	\$64,698.00	\$66,309.00	\$67,923.00	\$69,536.00
8	\$66,309.00	\$67,923.00	\$69,536.00	\$71,149.00
9		\$69,536.00	\$71,149.00	\$72,762.00
10		\$71,149.00	\$72,762.00	\$74,375.00
11		\$72,762.00	\$74,375.00	\$75,988.00
12		\$74,375.00	\$75,988.00	\$77,601.00
13		\$75,988.00	\$77,601.00	\$79,214.00
14		\$77,601.00	\$79,214.00	\$80,828.00
15		\$79,214.00	\$80,828.00	\$82,442.00
16			\$82,442.00	\$84,054.00
17			\$84,054.00	\$85,667.00
18			\$85,667.00	\$87,281.00
19			\$87,281.00	\$88,894.00
20			\$88,894.00	\$90,508.00
23			\$90,508.00	\$92,121.00
25			\$92,121.00	\$93,734.00

**Changes** Includes 2.5% increase for 2023-24  
**Effective Date** 10/01/2023  
**Board Approved** 06/23/2022  
**Medical Insurance Premium CAP** \$15,000/year; VSP & Delta Dental 100% covered by District  
**Masters Stipend** \$1,400  
**Work Days** 186 including 3 staff development days





# Cagwin & Dorward

Established 1978, Cagwin & Dorward has been providing quality landscape services for over 40 years.

P.O. Box 6004, Petaluma, CA 94955  
PHONE (800) 891-7710  
LICENSE # 1091179  
www.cagwin.com

## QUOTATION & AGREEMENT

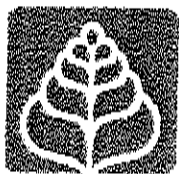
<b>Owner/Agent:</b>	Two Rock Union School District	<b>Date:</b>	11/22/2023
<b>Attn:</b>	Stephen Owens	<b>Branch:</b>	Cagwin & Dorward Petaluma
<b>Address:</b>	5001 Spring Hill Rd	<b>Quote #/ Job Name:</b>	#252233 / Two Rock School
<b>City, State &amp; Zip</b>	Petaluma, CA 94952	<b>Property Address:</b>	5001 Spring Hill Rd Petaluma, CA 94952
<b>Phone</b>	(707) 762-6617	<b>Owner Email:</b>	sowens@trusd.org

Cagwin & Dorward ("Contractor") will furnish necessary equipment, materials, supplies, labor and supervision to complete work. THIS QUOTATION & AGREEMENT ("CONTRACT") IS SUBJECT TO CHANGE OR CANCELLATION unless signed and returned within 30 days. Contractor must receive a completed copy of Contract PRIOR TO WORK COMMENCEMENT.

Item	Description of Work ("Work")	Price
1.0	<p><b>TWO ROCK SCHOOL PLAYGROUND TRACK</b></p> <p><b>Scope of Work &amp; Location</b></p> <p><b>Enhancements / Project Work</b></p> <ul style="list-style-type: none"> <li>Remove 4" of dirt</li> <li>Install and compact 2" of base rock</li> <li>Install and compact 2" of 1/4" minus blue shale</li> <li>Existing edging to remain</li> </ul> <p><i>add rubber barrier weed blocker Geo textile fabric</i></p> <p>1. This proposal is compliant with CA Labor Code Section 1771 and SB854 regarding Public Works Projects. If job is awarded, please provide C&amp;D the following information:</p> <p>a. DIR Project ID # _____</p> <p>b. Contract # _____</p> <p>c. Awarding Body # _____</p>	\$36,517.67
<b>Total: Fixed Price on Completion</b>		<b>\$36,517.67</b>

Description of Work and TERMS AND CONDITIONS 1 through 12 accepted herein:





Cagwin &  
Dorward

P.O. Box 6004, Petaluma, CA 94955  
PHONE (800) 891-7710  
LICENSE # 1091179  
www.cagwin.com

## QUOTATION & AGREEMENT

(or warranties), express or implied, including any warranties of merchantability, habitability, or fitness for a particular use or purpose. Any guarantee shall terminate 1 year from the date of final inspection or the date of completion, whichever occurs first.

**6.1 TREE CARE LIMITATION:** Proposed work is based on observable site conditions and evident tree health and form. No tree core or root analysis is performed. Trees are living organisms; as such, their future viability or safety cannot be guaranteed. Contractor is not responsible for any damage to underground installation during stump grinding, soil injection or any other operation that is included in this contract.

**7. INDEMNIFICATION:** Subject to any reservation of rights and right to reimbursement upon any ultimate finding of Contractor's degree of liability, Contractor agrees to defend, indemnify, and hold harmless Owner against any claims, damages, expenses or liabilities caused by the performance of Work arising from third parties, to the extent comparative negligence is attributable to Contractor, its subcontractors, or agents, except for liabilities caused by the sole negligence or willful acts or omissions of Owner or its agents. Owner agrees to defend, indemnify, and hold harmless Contractor, its subcontractors, and agents against any claims, damages, expenses, or liabilities arising from: a) Unknown site conditions, b) Property line discrepancies or disputes, c) Plans, drawings, specifications, or directions provided by Owner or its agents; and, d) All liabilities to third parties not otherwise subject to the indemnification obligations of Contractor.

**8. ASBESTOS, TOXIC MATERIAL & HAZARDOUS WASTE:** Owner guarantees Work premises is free of hazardous material ("HazMat"). Contractor shall not proceed with Work when HazMat is encountered, Contractor will not perform HazMat work and all costs related to encountering HazMat (not by way of limitation, shut down) shall be Additional Work.

**9. PAYMENT TERMS AND ATTORNEY FEES:** Unless different terms exist in a current contract, total invoice amounts are due and payable upon presentation and shall be deemed delinquent if not paid in full within 30 days. Owner will be responsible for collection costs, interest, attorney fees, and related expenses on delinquent accounts. Interest shall accrue at 12% per annum or greater if permitted by law. For Contract related litigation, including enforcement of the indemnification clause, venue will be Marin County Ca., and the prevailing party will be entitled to reasonable attorney's fees, court costs, and other expenses as awarded by the court.

**10.0 OWNER RESPONSIBILITIES:** Owner shall be responsible for: Locating and location of property lines and easements, providing access for Contractor, and Cost of Work stoppage and/or Changes due to the same. **Obtaining necessary permits and permissions is the sole responsibility of Owner.** Owner warrants that all trees and plant material and property upon which work is performed are either owned by it or that **written permission** for the Work has been obtained from the property owner. Contractor is to be held harmless from all claims for damages resulting from Owner failing to obtain such permission.

**11.0 PREVAILING WAGES:** Absent written notice by Owner to the contrary, Work is not bid to prevailing wage or living wage requirements, nor does it include compliance reporting. Owner is responsible for notifying the CA DIR and Contractor if prevailing wages are required. Should any such requirement become necessary, additional costs and delay in schedule will apply, and Owner shall indemnify and hold Contractor harmless from all additional wages, fringes, fines, penalties, and damages realized by Contractor.

**12.0 TREE CARE WORK ONLY:** Contractor will provide labor and materials to perform the tree care work using ANSI standards. Cagwin & Dorward will dispose of all generated debris except excess stump grinding debris unless otherwise outlined in the Description of Work herein.

**STATEMENT REGARDING WHERE TO FILE A COMPLAINT** Contractors are required by law to be licensed and regulated by the Contractors' State License Board which has jurisdiction to investigate complaints against contractors if a complaint regarding a patent act or omission is filed within four years of the date of the alleged violation. A complaint regarding a latent act or omission pertaining to structural defects must be filed within 10 years of the date of the alleged violation. Any questions concerning a contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.