



AGENDA
BOARD OF TRUSTEES
TWO ROCK UNION SCHOOL DISTRICT
REGULAR MEETING
March 14, 2024

Closed Session 3:30 PM
Open Session 4:30 P.M.
STEAM Room 12

1. CALL TO ORDER
A. ROLL CALL

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

2.2A Evaluation of Superintendent/Principal (Pursuant to Government Code 54947)

2.2B Discussion of Certificated Personnel (Pursuant to Government Code 54947b)

3. RECONVENE TO PUBLIC MEETING

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

4. Adoption and Approval of Agenda

4.1 Approval of the Agenda for March 14, 2024.

Action

Motion: **GM**

Second: **JS**

Aye: **5**

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.

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

6. CONSENT ITEMS

ACTION

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.

Background: Routine items presented for approval.

Plan: Routine process.

Public Comment:

Board Discussion:

Recommended motion: Approval of Consent Agenda.

6.1 Approval of the Accounts Payable Reports; February, 2024. **PG. 1**

6.2 Review and Possible Approval of Minutes from meeting on February 8, 2024.

Action

Motion: JS

Second: NN

Aye: 5

Nay: 0

7. REPORTS/PRESENTATIONS:

7.1 TREA Representative Kim Lloyd talked about the Boat Regatta- 2nd grader EL student won the competition. Planning ice cream social on base tentatively 3/30. 6th Grade Outdoor Ed's trip to Walker Creek is in 2 weeks. TK/K open house was successful- 7 families attended.

7.2 CSEA Representative n/a

7.3 TRSEF Representative n/a

7.4 USCG Representative Chief Daniel Perez attended and gave an update on the back gate improvements set to take place between September and October.

7.5 Superintendent's Report

Enrollment Update 124, 5 new students since January

Facilities Update Painting of ceilings in rooms 5,6,7 will be done soon. TK/K playground track is complete.

Curriculum Update 5th and 3rd are piloting a new Math curriculum.

Other Updates n/a

Upcoming Events Spring Break April 8-12, Open House 5/16 5-630p

8. DISCUSSION ITEMS

8.1 Review Preliminary Budget FY 2024-2025 **PG.**

Background: Chris Thomas to present on preliminary budget for FY 2024-2025.

Plan: Discuss and review or revise.

Public Comment:

Board Discussion: Preliminary budget accounts for 1 teacher per grade level. Overall, increased deficit spending, but necessary in order to have 1 teacher per grade level. Decreased

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

Learning Recovery Block Grant, Title I Funds, Home to School Transportation funds, and COVID Federal funds will expire 6/30/24.

8.2 First Interim Certification from SCOE

PG. 4

Background: Sonoma County Office of Education has certified Two Rock Union School District's First Interim Report for FY 2023-2024.

Plan: Discuss.

Public Comment:

Board Discussion: SCOE has positively certified our First Interim Report.

8.3 2024-2027 Local Control Accountability Plan (LCAP) Update

Background: Superintendent Stephen Owens will brief the Board of Trustees on progress, and any updates, to the 2024-24 LCAP.

Plan: Discuss

Public Comment:

Board Discussion: NEW LCAP template/plan this coming year. TRUSD will review components of areas of focus, stakeholders, and school climate. Focusing on interventions, metrics to measure progress over a 3 year plan.

9. ACTION ITEMS

9.1 HR Staffing Report

PG. 6

Background: Each month, the Superintendent presents the Board with a current staffing update on certificated and classified members who are on leave, are new hires, and/or have resigned or are terminated.

Plan: Review March 2024 Staffing Report

Public Comment:

Board Discussion: One classified resignation, one certificated workers' comp leave

Recommended motion: It is recommended the board review and approve the March HR Staffing Report.

Motion:

Second:

Aye:

Nay:

9.2 APPROVAL – Second Interim and Budget Revision #3 for the Two Rock Union School District for the 2023-24 Fiscal Year

PG. 8

Background: The Second Interim Report is the second of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1,

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

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 January 31. The purpose of this report is to provide the Board and COE with an update on the financial position of the District as of January 31 st and 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 Ed., a report confirming the certification of each District in the county.

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 Budget Revision #2 and Budget Revision #3. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund.

Plan: Review and Recommend Approval of 2nd Interim Report, and Budget Revision #3.

Public Comment:

Board Discussion: Chris Thomas presented a slide show to the Board of Trustees outlining 2nd Interim Report and Budget Revision #3.

Recommended motion: It is respectfully recommended that the Board approve the 2nd Interim Report and Budget Revision #3 with a positive certification for the Two Rock Union School District for the 2023-24 Fiscal Year.

Motion: JS Second: NN Aye: 5 Nay: 0

9.3 Susan Broderick Contract

PG. 126

Background: Susan Broderick, Two Rock Union School District's contracted SPED Director, is overseeing the district's IEPs, evaluations, and other pertinent aspects for Two Rock.

Plan: Review and Approve the MOU for Susan Broderick's additional SPED support contract.

Public Comment:

Board Discussion: Our current SPED Director will be overseeing and providing RSP/SPED related work for Two Rock while our RSP teacher is on leave.

Recommended motion: It is respectfully recommended that the Board approve the MOU for Susan Broderick.

Motion: GM Second: NN Aye: 5 Nay: 0

9.4 Home to School Transportation Plan

PG. 127

Background: Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022). It provides for a limited amount of reimbursement (up to 60%) funding for school districts and county office of education based on a calculation that includes the prior

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

year eligible transportation expenditures and prior year Local Control Funding Formula transportation related add-on funding. As a condition of receiving these reimbursements, and in accordance with California Education Code (EC) Section 39800, each Local Educational Agency (LEA) must develop and bring a Transportation Plan for review and approval by the Governing Board no later than April 1 of each year beginning in 2023.

Plan:

Public Comment:

Board Discussion:

Recommended motion: It is respectfully recommended that the Board reviews and approves the Home to School Transportation Plan for Two Rock Union School District.

Motion: JS Second: JR Aye:5 Nay: 0

9.5 APPROVAL OF 1.0 FTE Multiple Subject Credentialed Teacher for FY 2024-2025.

Background: Two Rock Union School District is requesting approval to add a 1.0 FTE Multiple Subject Credentialed Teacher for the 2024-2025 school year in order to eliminate combination classrooms.

Plan:

Public Comment:

Board Discussion:

Recommended motion: It is respectfully recommended that the Board approves the request for an additional 1.0 FTE Multiple Subject Credentialed teacher to the 2024-2025 school year.

Motion: NN Second:GM Aye:5 Nay: 0

9.6 1st Reading of Board Member Fringe Benefits

PG. 131

Background: Review Board policy regarding fringe benefits for Board of Trustees and recommend any changes.

Plan: Read Board policy regarding bylaw 9250 for board member benefits

Public Comment:

Board Discussion: The Board of Trustees recommended a change be made to include "member and dependent" in continuation of board retiree benefits at cost of board member.

Recommended motion: review for any changes and recommend second reading and approval at next board meeting.

Motion: GM Second: JS Aye: 5 Nay: 0

9.7 Emergency Make Up Days Approval

Background: Two days of the school year have been canceled due to loss of power.

Plan: Built in Emergency Days are available to use to meet the minimum requirement of school days for the 2023-2024 school year. Superintendent Owens will recommend to the Board to use two of those days.

Public Comment:

Board Discussion: Use June 2nd and 3rd, 2024 as Emergency Make Up Days.

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

Recommended motion: review for any changes and recommend second reading and approval at next board meeting.

Motion: **NN** Second: **JR** Aye: **5** 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**
Next Regular Board Meeting - April 11, 2024.
13. **SIGNING OF PAPERS**
14. **ADJOURNMENT**

ACTION

Motion: **GM** Second: **JS** Aye: **5** 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.

Board of Trustees

John Martin, President ♦ Gayleen Maas, Clerk ♦ Nicolas Noyes ♦ John Silvestrini ♦ Joel Ruiz

Stephen Owens, Superintendent/Principal

Includes Purchase Orders dated 02/01/2024 - 02/29/2024 **Board Meeting Date March 14, 2024**

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00167	Amazon Capital Services, Inc.	TWRK	2023-2024 Front Office Supplies Jan-May	01-4350	542.50
P24-00168	All-Guard Alarm Systems	TWRK	2023-2024 All Guard Alarm Service jan - may	01-5830	1,012.91
P24-00169	McPhail Fuel Co.	TWRK	2023-24 Propane Services 01/2024	01-5510	1,598.36
P24-00170	KUEHG Corp.	TWRK	SUMMER ELOP- Champions @ Valley Vista June 2023	01-5830	1,040.00
				01-9510	14,560.00
P24-00171	Petaluma Schools - Business	TWRK	2022-23 FSY Bus Transportation June 23	01-9510	8,564.64
P24-00172	Amazon Capital Services, Inc.	TWRK	Paper, Instruction and Administration	01-4351	515.27
P24-00173	Amazon Capital Services, Inc.	TWRK	PE Supplies Replenishment	01-4300	398.94
P24-00174	Caywin & Dorward, LLC	TWRK	TK Playground Track Installation and Build	40-6100	40,414.67
P24-00175	Sonoma Technology Partners	TWRK	New Laptop for Counselor	01-5800	553.55
P24-00176	American Storage	TWRK	Cargo Container Rentals- Mold Remediation	01-8699	1,300.00
P24-00177	Amazon Capital Services, Inc.	TWRK	Headphones for Chromebooks- Learning Loss funds	01-4310	723.70
P24-00178	Petaluma Schools - Business	TWRK	SOCC Intensive Program Billback Feb 2024 estimate	01-5100	6,913.00
				01-5800	25,000.00
P24-00179	John Antonio Landscaping	TWRK	Landscaping 2023-24 Jan-June 24	01-5830	8,000.00
P24-00180	US Bank Corporate Payment Systems	TWRK	CalCard SD 6534- STEAM LAB Instructional Materials	01-4310	108.50
P24-00181	CEP YouthTruth	TWRK	YouthTruth Survey 2023-2024	01-5800	250.00
Total Number of POs				15	
				Total	111,496.04

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	14	71,081.37
40	Spec Rsrve For Cap Outlay Proj	1	40,414.67
		Total	111,496.04

PO Changes

	New PO Amount	Fund/ Object	Description	Change Amount
P24-00158	5,564.00	01-5800	General Fund/Other Svcs & Oper Expenditures	2,853.00-
Total PO Changes				2,853.00-

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.



Checks Dated 02/01/2024 through 02/29/2024 **Board Meeting Date March 14, 2024**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2009953	02/02/2024	American Storage	01-8699		260.00
2009954	02/02/2024	Corner to Corner Cleaning	01-5830		9,248.00
2009955	02/02/2024	Petaluma Schools - Business	01-4710		54,217.00
2009956	02/02/2024	KUEHG Corp.	01-5100		30,720.00
2011060	02/07/2024	All-Guard Alarm Systems	01-5830		601.03
2011061	02/07/2024	Amazon Capital Services, Inc.	01-4350		47.40
2011062	02/07/2024	Ameriprints	01-5862		100.00
2011063	02/07/2024	AT&T CALNET 3	01-5911		1,038.13
2011064	02/07/2024	KUEHG Corp.	01-5830	1,040.00	
			01-9510	14,560.00	15,600.00
2011065	02/07/2024	Pacific Gas & Electric	01-5520		4,431.85
2011066	02/07/2024	Petaluma Schools - Business	01-9510		8,564.64
2011067	02/07/2024	Shari Cohen	01-5830		420.00
2011068	02/07/2024	Dept. of Justice Accounting	01-5862		64.00
2012388	02/14/2024	Alicia Henson	01-5800		43.34
2012389	02/14/2024	All-Guard Alarm Systems	01-5800		1,359.36
2012390	02/14/2024	Amazon Capital Services, Inc.	01-4300		199.47
2012391	02/14/2024	American Storage	01-8699		260.00
2012392	02/14/2024	AT&T CALNET 3	01-5911		1,074.55
2012393	02/14/2024	Office Depot	01-4310		460.52
2013688	02/21/2024	Amy Vulfo	01-5800		30.99
2013689	02/21/2024	Beatriz Martinez	01-5800		25.74
2013690	02/21/2024	Ruiz, Elvia	01-5800		49.74
2013691	02/21/2024	Owens, Stephen	01-4390		45.71
2013692	02/21/2024	Daugherty, Sarah E	01-5201		155.24
2013693	02/21/2024	Lloyd, Kimberly G	01-4392		90.33
2014207	02/23/2024	Lloyd, Kimberly G	01-5200		125.67
2014208	02/23/2024	Martin, Anna M	01-5200		335.14
2014209	02/23/2024	Owens, Stephen	01-4400	84.12	
			01-5200	554.05	638.17
2014210	02/23/2024	John Antonio Landscaping	01-5830		7,107.50
2014937	02/28/2024	Amazon Capital Services, Inc.	01-4300	496.83	
			01-4350	302.18	
			01-4351	282.03	1,081.04
2014938	02/28/2024	Corner to Corner Cleaning	01-5830		5,440.00
2014939	02/28/2024	Shari Cohen	01-5830		840.00
2014940	02/28/2024	CEP YouthTruth	01-5800		250.00
Total Number of Checks			33		144,924.56

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	33	144,924.56

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 02/01/2024 through 02/29/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
		Total Number of Checks	33	144,924.56	
		Less Unpaid Tax Liability		.00	
		Net (Check Amount)		<u>144,924.56</u>	

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.





5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 | scoe.org

January 13, 2024

Stephen Owens, Superintendent
Two Rock Union School District
5001 Spring Hill Road
Petaluma, CA 94952

Dear Mr. Owens,

In accordance with Education Code Section 42131, a review of Two Rock Union School District's (District) First Interim Report for Fiscal Year 2023-24 has been completed by the Sonoma County Office of Education (County). The District self-certified its 2023-24 First Interim Report as Positive. After a review of the financial data provided by the District, it appears that the District will meet its financial obligations for the current and two subsequent years. Therefore, the County concurs with the District's positive certification.

State Budget

The State is facing significant economic challenges, as outlined in the Legislative Analyst's Office Fiscal Outlook. The State's revenues have fallen short of projections, resulting in a substantial budget problem and a multibillion-dollar deficit. The Fiscal Outlook indicates that revenue estimates are at their weakest performance level since the Great Recession, though it stops short of predicting a recession. Rather, the LAO's projections indicate a flattening of revenues before slowly growing again in later years. On January 10, 2024, Governor Newsom released his proposals to address the revenue shortfalls and their impacts on education. While the likelihood of a recession is now low, it is clear the booming economy spurred by federal stimulus dollars has ended. The latest economic conditions, coupled with the completion of one-time federal and state COVID relief funding and declining Cost-of-Living-Adjustments (COLAs), highlight the importance of Local Educational Agencies (LEAs) avoiding structural deficit spending while maintaining adequate reserves. With the latest COLA projections for 2024-25 and 2025-26 of 0.76% and 2%, respectively, LEAs may need to have other budget solutions to address revenue shortfalls and ensure its minimum state reserve requirement is met in the current and subsequent years.

First Interim and Multi-Year Projection (MYP)

The District's First Interim Report MYP projects unrestricted deficit spending of -\$62,886, -\$61,798, and -\$108,675 in 2023-24, 2024-25, and 2025-26, with the State minimum reserve for economic uncertainty of 5% met in all years. Deficit spending is of concern to the County and the elimination of structural deficit spending is critical in order to maintain required reserve levels. Therefore, we urge the District to review and monitor revenues and expenditures, embrace best practices, and budget to live within your means.

Amie R. Carter, Ed.D. | Sonoma County Superintendent of Schools

Board of Education | Gina Cuclis, Herman G. Hernandez, Steven Herrington Ph.D., Peter Kostas, Andrew Leonard



5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 | scoe.org

Over the last several years, LEAs have received an influx in one-time federal and state revenues to address the learning loss created by the COVID pandemic. In the current and subsequent years, these funding sources will expire. Therefore, the County reminds districts to engage in strategic financial planning to ensure spending deadlines are met and these funds continue to be spent on one-time expenditures.

Collective Bargaining

Based upon the Criteria and Standards, negotiations with all bargaining units in the 2023-24 fiscal year are (not) settled. Because these costs make up the largest portion of the district's budget, any salary and/or benefit increase could adversely impact the fiscal condition of the district. We caution the district to ensure that the costs of any proposed agreement are supported by ongoing revenues to avoid creating or exacerbating structural deficits. Before the district takes any future action on a proposed collective bargaining agreement, Government Code Section 3547.5 requires the district to certify financial projections reflecting the impact of any salary negotiations on the current or two subsequent years.

Summary

Our Office appreciates the preparation and timely submittal of your First Interim report. A technical review will be communicated to the business office. The Second Interim Report is due to our office no later than March 15, 2024. **Please see the attached for standard reminders.** If you have any questions, please feel free to call me at (707) 524-2635.

Sincerely,

Sarah Lampenfeld

Sarah Lampenfeld
Director, External Fiscal Services

cc:

Chris Thomas, District Chief Business Official (consultant)
Amie R. Carter, Ed.D., County Superintendent of Schools
Greg Medici, SCOE Deputy Superintendent, Business Services
Anne Marie Norris, SCOE District Fiscal Management Advisor

Amie R. Carter, Ed.D. | Sonoma County Superintendent of Schools

Board of Education | Gina Cuclis, Herman G. Hernandez, Steven Herrington Ph.D., Peter Kostas, Andrew Leonard

**March 14, 2024 PERSONNEL REPORT
AS OF March 14, 2024**

Administrative and Management Employment						
Name	Position	Site	Effective Date	FTE	Reason	
Administrative and Management Termination/Retirement/Resignation						
Name	Position	Site	Effective Date	FTE	Reason	
Certificated Employment						
Name	Position Site	Effective Date	FTE	Reason		
Certificated Leave of Absence /						
Name	Position	Site	Effective Date	FTE	Reason	
Emilie Klein	RSP	TR	10/30/23		Workers Comp Disability Leave	
Certificated Temporary to Probationary Status						
Name	Position	Site	Effective Date	FTE	Reason	

Certificated Termination/Retirement/Resignation						
Name	Position	Site	Effective Date	FTE	Reason	
Ruiz, Janet	Library Technician	Two Rock	03/08/2024	0.0125	Resignation	
Classified/Confidential Employment						
Name	Position	Site	Effective Date	FTE	Reason	
Classified/Confidential Employment Termination/Retirement/Resignation						
Name	Position	Site	Effective Date	FTE	Reason	
Classified/Confidential Employment Leave of Absence						
Name	Position	Site	Effective Date	FTE	Reason	

TWO ROCK UNION SCHOOL DISTRICT

TO: Board of Trustees
FROM: Christine Thomas, Chief Business Official (Consultant)
DATE: March 14, 2024
APPROVED BY: Stephen Owens, Principal/Superintendent
RE: APPROVAL – Second Interim and Budget Revision #3 for the Two Rock Union School District for the 2023-24 Fiscal Year

SITUATION: The Second Interim Report is the second 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 January 31. The purpose of this report is to provide the Board and COE with an update on the financial position of the District as of January 31st and 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 Ed., a report confirming the certification of each District in the county.

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 Budget Revision #2 and Budget Revision #3. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the Second Interim Report are as follows:

- Form 01 - General Fund
- Forms 11-51 – Other Funds (14, 17, 40)
- Form AI – Average Daily Attendance
- Form MYPI – Multi-Year Projections
- Form CASH – Cash Flow Worksheet
- Form ICR
- Interfund Activities
- Form CSI – Criteria & Standards Review
- Technical Checks

Budget Revision #3 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 \$1,700,777
- Deferred Maintenance Fund 14 \$12,348
- Special Reserve Fund 17 \$67,895
- Special Reserve Fund for Capital Outlay Projects Fund 40 \$196,837

The major variances between the 1st Interim and 2nd Interim Reports are as follows:

Revenues:

1. Recalculate the LCFF using P1 ADA, the 3-year average ADA, & updated unduplicated pupil counts.
 - a. Enrollment 122 CBEDS (Current enrollment 125)
 - b. 3-year Average ADA 135.38 (funded ADA); 2023-24 Est P-2 ADA 114.13
 - i. 3-year average provides 21.25 of additional ADA for 2023-24
 - c. Unduplicated Count 65; UPP 49.48%
2. Reduce Lottery (Prop 20 and Non-Prop 20) per CDE estimates and Lottery ADA
3. Reduce Federal Funds for loss of Title I funding
4. All Other State Revenues:
 - a. Reduce Other State (Unrestricted) due to loss of 22-23 HTS Transportation reimbursement
 - b. Adjust Learning Recovery Funds for PY Reduction
5. Increase Interests Earnings \$9,000 base on first 2 quarters interest
6. Increase contribution to Special Education \$822

Expenditures:

1. Adjust salary and benefits for current staffing:
 - a. Certificated Sub cost increases
 - b. Medical CAP Increase to \$15K
2. Adjust non-capital equipment for new teacher computer
3. Increase utilities for current estimates PGE
4. Reduce Other Professional Consulting/Contract Services for transfer of Childcare budget from unrestricted resource to a restricted resource
5. Reduce budget for SOCC based on current Fee for Service estimates.
6. Transfer funds from 4300 in Universal PreK to Capital Outlay for new TK/K kinder track upgrade
7. Adjust Indirect Costs per current budget for categorical programs

Multi Year Projection Assumptions:

1. Use School Services of California Dartboard for COLA and CPI
 - a. COLA in 24-25 reduced to .76%
 - b. COLA in 25-26 reduced to 2.73%
2. Enrollment projected as follows using a 93.2% (4-6) and 93.2% (TK-3) attendance rate:
 - a. 2023-24 122 current enrollment at 125
 - b. 2024-25 133 ADA Projected at 124 (CY ADA) including TK @ 9.5 ADA
 - c. 2025-26 135 ADA Projected at 125.8 (CY ADA) including TK @ 9.5 ADA
3. Eliminate one-time expenditures related to Supplemental Carryover in Unrestricted budget \$34K
4. Eliminate one-time revenues and related expenditures in Restricted Budget (Federal & State) \$700,000 (4XXX-6XXX)
5. Add Federal Rev - Title I @ \$13,000 2025-26
6. Step & Column estimated at 1%
7. Increase certificated salaries by 2.5% negotiated COLA increases for 2024-25 \$12,000 +DC
8. Assume 6% I/C – no change
9. Increase expenditures by 3% CPI both years
10. Add 1.0 FTE Certificated Teacher Supplemental Funding:
 - a. Increase ability to recruit new students
 - b. Increase revenue from the State (LCFF & Lottery)
11. Reduce .40 FTE for RSP based on current and projected caseload \$35K + DC
12. Deficit spending projected in 2024-25 (\$122,280) and 2025-26 (\$91,790) mostly due to drop in 3-year average ADA and significant drop in projected COLAs for subsequent 2 years and the additional
 - a. 2024-25 Projected EFB \$1,578,497
 - b. 2025-26 Projected EFB \$1,486,707
13. Maintain 10% Reserve for Economic Uncertainty in both years.

COST/FUNDING SOURCE: In compliance with GASB 54, the components of ending fund balance are as follows:

<i>Non-spendable</i>		
Revolving Cash	\$	2,000
Prepaid Expenditures	\$	0
<i>Restricted</i>	\$	<1>
<i>Committed</i>	\$	0
<i>Assigned</i> (Board Designated)		
5% Reserve for Economic Uncertainty	\$	169,573
<i>Unassigned</i> /Unappropriated		
Reserve for Economic Uncertainties	\$	169,573 5% Reserve
Available Balance over Reserves	\$	<u>1,359,632</u>
Total Ending Fund Balance	\$	1,700,777

STAFF RECOMMENDATION:

it is respectfully recommended that the Board approve the 2nd Interim Report and Budget Revision #3 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**

SECOND 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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
		134.47	134.47	134.47	135.47	1	3-year Average
BEGINNING FUND BALANCE:		\$1,825,858	\$1,825,858	\$1,825,858	\$1,741,125	(84,733)	Audit Adjustment
REVENUES							
Local Control Funding Formula (LCFF)							
8011	State Aid	\$699,581	\$709,611	\$735,836	\$736,085	\$249	Recalc LCFF
8012	Education Protection Account	\$389,973	\$389,973	\$402,357	\$396,629	(\$5,728)	Using P-1 ADA
8019	State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	and 3-year average
8021	Homeowners Exemptions	\$1,500	\$1,500	\$1,103	\$1,103	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041	Secured	\$220,000	\$220,000	\$226,512	\$226,512	\$0	
8042	Unsecured	\$7,000	\$7,000	\$6,150	\$6,150	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044	Supplemental	\$21,500	\$21,500	\$34,400	\$34,400	\$0	
8045	ERAF	\$250,000	\$250,000	\$193,915	\$193,915	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	\$0	
8097	Property Tax Transfers	\$0	\$0	\$0	\$0	\$0	
Total LCFF		\$1,589,554	\$1,599,584	\$1,600,273	\$1,594,794	(\$5,479)	
Federal Revenues							
8110	Impact Aid	\$350,000	\$350,000	\$350,000	\$350,000	\$0	
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	\$0	
8220	Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	\$0	\$0	
Total Federal Revenues		\$350,000	\$350,000	\$350,000	\$350,000	\$0	
State Revenues							
8520	Child Nutrition	\$0	\$0	\$0	\$0	\$0	
8550	Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$4,512	\$102	Per current Est.
8560	Lottery (Non-Prop 20)	\$21,000	\$23,777	\$23,777	\$21,335	(\$2,442)	Per Lottery Est. \$177
8590	All Other State Revenues	\$300	\$6,927	\$6,927	\$300	(\$6,627)	HTS Transportation
Total State Revenues		\$26,427	\$35,114	\$35,114	\$26,147	(\$8,967)	
Local Revenues							
8650	Leases and Rentals	\$8,250	\$8,250	\$8,250	\$8,250	\$0	
8660	Interest Earnings	\$25,000	\$40,000	\$65,000	\$74,000	\$9,000	Higher Interest Rates
8689	All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699	Other Local Revenues	\$35,589	\$11,089	\$11,991	\$11,991	\$0	
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	\$0	
Total Local Revenues		\$68,839	\$59,339	\$85,241	\$94,241	\$9,000	
TOTAL REVENUES		\$2,034,820	\$2,044,037	\$2,070,628	\$2,065,182	(\$5,446)	
OTHER FINANCING SOURCES							
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$321,822)	(\$336,676)	(\$336,775)	(\$335,953)	\$822	Special Education
8990	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources		(\$321,822)	(\$336,676)	(\$336,775)	(\$335,953)	\$822	
TOTAL REVENUES & OTHER SOURCES		\$1,712,998	\$1,707,361	\$1,733,853	\$1,729,229	(\$4,624)	

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

SECOND 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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$532,945	\$501,227	\$501,227	\$505,725	\$4,498	Sub Costs
1200	Certificated Support	\$0	\$0	\$0	\$0	\$0	
1300	Administrative	\$164,601	\$173,050	\$173,050	\$173,050	\$0	
1900	Other Certificated	\$500	\$1,500	\$1,500	\$1,500	\$0	
Total Certificated Salaries		\$698,046	\$675,777	\$675,777	\$680,275	\$4,498	
Classified Salaries							
2100	Instructional Assist	\$69,503	\$94,514	\$94,514	\$94,614	\$100	
2200	Classified Support	\$17,989	\$19,900	\$19,900	\$15,221	(\$4,679)	Per current Staff
2300	Administrative	\$0	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$99,806	\$110,826	\$110,826	\$110,826	\$0	
2900	Other Classified	\$0	\$0	\$0	\$0	\$0	
Total Classified Salaries		\$187,298	\$225,240	\$225,240	\$220,661	(\$4,579)	
Employee Benefits							
3100	STRS	\$130,523	\$108,962	\$107,311	\$109,582	\$2,271	Per current Est
3200	PERS	\$48,655	\$70,261	\$70,217	\$67,842	(\$2,375)	Per current Est
3300	OASDI/Medicare	\$24,234	\$29,665	\$29,259	\$29,727	\$468	Per current Est
3400	Health & Welfare	\$95,846	\$78,818	\$90,645	\$117,440	\$26,795	Current staffing
3500	State Unemployment Ins	\$446	\$446	\$432	\$434	\$2	Per current Est
3600	Workers Comp	\$10,539	\$9,681	\$9,472	\$9,536	\$64	Per current Est
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	
Total Employee Benefits		\$310,243	\$297,833	\$307,336	\$334,561	\$27,225	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$1,750	\$21,963	\$21,963	\$21,963	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$75,096	\$76,670	\$71,586	\$68,586	(\$3,000)	Per current Est
4400	Non-Capital Furniture & Equip	\$7,000	\$11,528	\$11,528	\$15,623	\$4,095	New Teacher Comp
4700	Food	\$0	\$0	\$0	\$0	\$0	
Total Materials & Supplies		\$83,846	\$110,161	\$105,077	\$106,172	\$1,095	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$17,200	\$16,200	\$16,200	\$16,200	\$0	
5300	Dues & Memberships	\$10,314	\$12,652	\$12,652	\$12,652	\$0	
5400	Insurance	\$33,309	\$33,309	\$33,309	\$33,309	\$0	
5500	Utilities	\$42,850	\$42,850	\$46,645	\$49,807	\$3,162	Per current est
5600	Rentals, Leases & Repairs	\$13,027	\$13,027	\$13,027	\$13,527	\$500	Per current est
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Operatin	\$215,758	\$307,973	\$285,957	\$239,845	(\$46,112)	Tsf Childcare>9xxx Re
5900	Communications/Telephone	\$8,846	\$8,892	\$8,892	\$8,892	\$0	
Total Services and Other Operating Exp		\$341,304	\$434,903	\$416,682	\$374,232	(\$42,450)	
Capital Outlay							
6100	Land Improvements	\$0	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$20,000	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$20,000	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$1,640,737	\$1,743,914	\$1,730,112	\$1,715,901	(\$14,211)	

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

SECOND INTERIM REPORT

UNRESTRICTED GENERAL FUND						
	ADOPTED BUDGET 6/29/2023 (A)	BUDGET REVISION #1 10/12/2023 (B)	BUDGET REVISION #2 12/12/2023 (C)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	Comments
EXPENDITURES						
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$30,292)	(\$32,422)	(\$33,373)	(\$46,325)	(\$12,952)	IC @ 10.65%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	(\$30,292)	(\$32,422)	(\$33,373)	(\$46,325)	(\$12,952)	
TOTAL EXPENDITURES	\$1,610,445	\$1,711,492	\$1,696,739	\$1,669,576	(\$27,163)	
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,710,445	\$1,811,492	\$1,796,739	\$1,769,576	(\$27,163)	
EXCESS OF REVENUES OVER EXPENSE	\$2,553	(\$104,131)	(\$62,886)	(\$40,347)	\$22,539	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
5% REU	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,367)	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties Available	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,367)	5% Reserve
	\$1,527,870	\$1,374,942	\$1,417,112	\$1,359,632	(\$57,480)	
TOTAL ENDING FUND BALANCE:	\$1,828,411	\$1,721,727	\$1,762,972	\$1,700,776	(\$62,194)	

Note: \$1 variances due to rounding.

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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
SECOND INTERIM REPORT	134.47	134.47	134.47	135.47	1	
BEGINNING FUND BALANCE:	\$472,759	\$472,759	\$472,759	\$490,767	\$18,008	Audit Adj
REVENUES						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$0	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
Federal Revenues						
8110 Impact Aid	\$0	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$21,492	\$21,492	\$21,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$60,196	\$0	
8290 All Other Federal Revenue	\$112,549	\$146,604	\$150,030	\$137,885	(\$12,145)	Per current est.
Total Federal Revenues	\$175,154	\$227,303	\$231,718	\$219,573	(\$12,145)	
State Revenues						
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$11,434	\$12,986	\$12,986	\$9,635	(\$3,351)	Per Lottery ADA/Est
8590 All Other State Revenues	\$496,465	\$386,142	\$387,128	\$365,461	(\$21,667)	Adj Learning Recovery
Total State Revenues	\$547,899	\$458,128	\$459,114	\$434,096	(\$25,018)	
Local Revenues						
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$725	\$674	\$674	\$674	\$0	
8792 Transfer of Apportionment from CO	\$122,000	\$122,000	\$122,000	\$122,000	\$0	
Total Local Revenues	\$122,725	\$122,674	\$122,674	\$122,674	\$0	
TOTAL REVENUES	\$864,599	\$826,926	\$832,327	\$795,164	(\$37,163)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$321,822	\$336,676	\$336,775	\$335,953	(\$822)	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$321,822	\$336,676	\$336,775	\$335,953	(\$822)	
TOTAL REVENUES & OTHER SOURCES	\$1,186,421	\$1,163,602	\$1,169,102	\$1,131,117	(\$37,985)	

**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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$93,150	\$93,150	\$70,355	\$70,355	\$0	
1200	Certificated Support	\$29,400	\$29,400	\$27,000	\$27,000	\$0	
1300	Administrative	\$0	\$0	\$19,200	\$19,200	\$0	
1900	Other Certificated	\$0	\$0	\$0	\$0	\$0	
	Total Certificated Salaries	\$122,550	\$122,550	\$116,555	\$116,555	\$0	
Classified Salaries							
2100	Instructional Assist	\$24,012	\$24,012	\$29,507	\$29,507	\$0	
2200	Classified Support	\$27,149	\$4,853	\$7,109	\$13,388	\$6,279	Current Staffing
2300	Administrative	\$0	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$22,634	\$23,384	\$23,383	\$23,383	\$0	
2900	Other Classified	\$0	\$0	\$0	\$0	\$0	
	Total Classified Salaries	\$73,795	\$52,249	\$59,999	\$66,278	\$6,279	
Employee Benefits							
3100	STRS	\$106,312	\$106,312	\$102,492	\$102,492	\$0	
3200	PERS	\$19,316	\$13,774	\$14,376	\$16,063	\$1,687	Current staffing
3300	OASDI/Medicare	\$7,415	\$5,764	\$6,262	\$6,747	\$485	Current staffing
3400	Health & Welfare	\$11,143	\$11,143	\$12,096	\$13,549	\$1,453	Current staffing
3500	State Unemployment Ins	\$104	\$92	\$117	\$121	\$4	Current staffing
3600	Workers Comp	\$2,341	\$2,077	\$2,005	\$2,075	\$70	Current staffing
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	
	Total Employee Benefits	\$146,631	\$139,162	\$137,348	\$141,047	\$3,699	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$6,700	\$66,200	\$66,200	\$66,200	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$53,965	\$96,869	\$90,322	\$59,692	(\$30,630)	Tsf to 6100
4400	Non-Capital Furniture & Equip	\$8,612	\$22,569	\$22,569	\$22,569	\$0	
4700	Food	\$68,165	\$121,666	\$117,617	\$117,617	\$0	Per current est.
	Total Materials & Supplies	\$137,442	\$307,303	\$296,708	\$266,078	(\$30,630)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$152,554	(\$5,992)	Per current est.
5200	Travel & Conferences (Mileage)	\$1,250	\$14,552	\$14,052	\$14,052	\$0	
5300	Dues & Memberships	\$0	\$0	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$26,925	\$26,925	\$26,925	\$26,925	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Ope	\$579,844	\$755,856	\$765,439	\$718,740	(\$46,699)	Spec Ed -SOCC Est
5900	Communications/Telephone	\$0	\$0	\$0	\$0	\$0	
	Total Services and Other Operating	\$736,836	\$955,259	\$964,962	\$912,271	(\$52,691)	
Capital Outlay							
6100	Land Improvements	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	Track Proj
6200	Building Improvements	\$0	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
	Total Capital Outlay	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	
TOTAL EXPENDITURES 1000-6000		\$480,418	\$621,264	\$610,610	\$589,958	(\$20,652)	

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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
EXPENDITURES (continued)						
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$30,292	\$32,422	\$33,373	\$46,325	\$12,952	I/C @ 10.65%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$30,292	\$32,422	\$33,373	\$46,325	\$12,952	
TOTAL EXPENDITURES	\$1,274,962	\$1,636,361	\$1,641,861	\$1,621,884	(\$19,977)	
OTHER FINANCING USES						
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,274,962	\$1,636,361	\$1,641,861	\$1,621,884	(\$19,977)	
EXCESS OF REVENUES OVER EXPENSE	(\$88,541)	(\$472,759)	(\$472,759)	(\$490,767)	(\$18,008)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$0	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$384,218	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:					\$0	
2% REU	\$0	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$384,218	\$0	\$0	\$0	\$0	

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

SECOND INTERIM REPORT

	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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
Average Daily Attendance (ADA)	134.47	134.47	134.47	135.47	1	3-year average ADA
BEGINNING FUND BALANCE:	\$2,298,617	\$2,298,617	\$2,298,617	\$2,231,892	(\$66,725)	Audit Adjustment
REVENUES						
Local Control Funding Formula (LCFF)						
8011 State Aid	\$699,581	\$709,611	\$735,836	\$736,085	\$249	Recalc LCFF
8012 Education Protection Account	\$389,973	\$389,973	\$402,357	\$396,629	(\$5,728)	Per J29B
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	\$0	Property
8021 Homeowners Exemptions	\$1,500	\$1,500	\$1,103	\$1,103	\$0	Tax Information &
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	November Tax
8041 Secured	\$220,000	\$220,000	\$226,512	\$226,512	\$0	Estimates
8042 Unsecured	\$7,000	\$7,000	\$6,150	\$6,150	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	
8044 Supplemental	\$21,500	\$21,500	\$34,400	\$34,400	\$0	
8045 ERAF	\$250,000	\$250,000	\$193,915	\$193,915	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,608,375	\$1,618,405	\$1,619,094	\$1,613,615	(\$5,479)	
Federal Revenues						
8110 Impact Aid	\$0	\$0	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$369,398	\$371,492	\$371,492	\$371,492	\$0	
8220 Child Nutrition	\$43,207	\$59,207	\$60,196	\$60,196	\$0	
8290 All Other Federal Revenue	\$112,549	\$146,604	\$150,030	\$137,885	(\$12,145)	
Total Federal Revenues	\$525,154	\$577,303	\$581,718	\$569,573	(\$12,145)	
State Revenues						
8520 Child Nutrition	\$40,000	\$59,000	\$59,000	\$59,000	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	\$4,410	\$4,512	\$102	
8560 Lottery (Non-Prop 20)	\$32,434	\$36,763	\$36,763	\$30,970	(\$5,793)	
8590 All Other State Revenues	\$496,765	\$393,069	\$394,055	\$365,761	(\$28,294)	
Total State Revenues	\$574,326	\$493,242	\$494,228	\$460,243	(\$33,985)	
Local Revenues						
8650 Leases and Rentals	\$8,250	\$8,250	\$8,250	\$8,250	\$0	
8660 Interest Earnings	\$25,000	\$40,000	\$65,000	\$74,000	\$9,000	
8689 All Other Fees & Contracts	\$0	\$0	\$0	\$0	\$0	
8699 Other Local Revenues	\$36,314	\$11,763	\$12,665	\$12,665	\$0	
8792 Transfer of Apportionment from CO	\$122,000	\$122,000	\$122,000	\$122,000	\$0	
Total Local Revenues	\$191,564	\$182,013	\$207,915	\$216,915	\$9,000	
TOTAL REVENUES	\$2,899,419	\$2,870,963	\$2,902,955	\$2,860,346	(\$42,609)	
OTHER FINANCING SOURCES						
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$2,899,419	\$2,870,963	\$2,902,955	\$2,860,346	(\$42,609)	

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

SECOND INTERIM REPORT

		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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
EXPENDITURES							
Certificated Salaries							
1100	Certificated Instructional	\$626,095	\$594,377	\$571,582	\$576,080	\$4,498	
1200	Certificated Support	\$29,400	\$29,400	\$27,000	\$27,000	\$0	
1300	Administrative	\$164,601	\$173,050	\$192,250	\$192,250	\$0	
1900	Other Certificated	\$500	\$1,500	\$1,500	\$1,500	\$0	
	Total Certificated Salaries	\$820,596	\$798,327	\$792,332	\$796,830	\$4,498	
Classified Salaries							
2100	Instructional Assist	\$93,515	\$118,526	\$124,021	\$124,121	\$100	
2200	Classified Support	\$45,138	\$24,753	\$27,009	\$28,609	\$1,600	
2300	Administrative	\$0	\$0	\$0	\$0	\$0	
2400	Clerical Salaries	\$122,440	\$134,210	\$134,209	\$134,209	\$0	
2900	Other Classified	\$0	\$0	\$0	\$0	\$0	
	Total Classified Salaries	\$261,093	\$277,489	\$285,239	\$286,939	\$1,700	
Employee Benefits							
3100	STRS	\$236,835	\$215,274	\$209,803	\$212,074	\$2,271	
3200	PERS	\$67,971	\$84,035	\$84,593	\$83,905	(\$688)	
3300	OASDI/Medicare	\$31,649	\$35,429	\$35,521	\$36,474	\$953	
3400	Health & Welfare	\$106,989	\$89,961	\$102,741	\$130,989	\$28,248	
3500	State Unemployment Ins	\$550	\$538	\$549	\$555	\$6	
3600	Workers Comp	\$12,880	\$11,758	\$11,477	\$11,611	\$134	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	\$0	\$0	
	Total Employee Benefits	\$456,874	\$436,995	\$444,684	\$475,608	\$30,924	
Materials & Supplies							
4100	Approved Textbooks & Core Curr	\$8,450	\$88,163	\$88,163	\$88,163	\$0	
4200	Books & Reference Materials	\$0	\$0	\$0	\$0	\$0	
4300	Materials & Supplies	\$129,061	\$173,539	\$161,908	\$128,278	(\$33,630)	
4400	Non-Capital Furniture & Equip	\$15,612	\$34,097	\$34,097	\$38,192	\$4,095	
4700	Food	\$68,165	\$121,665	\$117,617	\$117,617	\$0	
	Total Materials & Supplies	\$221,288	\$417,464	\$401,785	\$372,250	(\$29,535)	
Services & Other Operating Exp							
5100	Sub-Agreements over \$25K	\$128,817	\$157,926	\$158,546	\$152,554	(\$5,992)	
5200	Travel & Conferences (Mileage)	\$18,450	\$30,752	\$30,252	\$30,252	\$0	
5300	Dues & Memberships	\$10,314	\$12,652	\$12,652	\$12,652	\$0	
5400	Insurance	\$33,309	\$33,309	\$33,309	\$33,309	\$0	
5500	Utilities	\$42,850	\$42,850	\$46,645	\$49,807	\$3,162	
5600	Rentals, Leases & Repairs	\$39,952	\$39,952	\$39,952	\$40,452	\$500	
5700	Direct Cost Transfer	\$0	\$0	\$0	\$0	\$0	
5800	Professional Consulting/Other Ope	\$795,602	\$1,063,829	\$1,051,396	\$958,585	(\$92,811)	
5900	Communications/Telephone	\$8,846	\$8,892	\$8,892	\$8,892	\$0	
	Total Services and Other Operating	\$1,078,140	\$1,390,162	\$1,381,644	\$1,286,503	(\$95,141)	
Capital Outlay							
6100	Land Improvements	\$27,416	\$27,416	\$32,916	\$73,330	\$40,414	
6200	Building Improvements	\$20,000	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	\$0	
	Total Capital Outlay	\$47,416	\$27,416	\$32,916	\$73,330	\$40,414	
TOTAL EXPENDITURES 1000-6000		\$2,885,407	\$3,347,853	\$3,338,600	\$3,291,460	\$4,095	

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

SECOND 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)	BUDGET REVISION #3 3/14/2024 (D)	Variance (D) - (C) (E)	
Indirect/Direct Cost						
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$2,885,407	\$3,347,853	\$3,338,600	\$3,291,460	(\$47,140)	
OTHER FINANCING USES						
7438 Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES	\$2,985,407	\$3,447,853	\$3,438,600	\$3,391,460	(\$47,140)	
EXCESS OF REVENUES OVER EXPENSE	(\$85,988)	(\$576,890)	(\$535,645)	(\$531,114)	\$4,531	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
Revolving Cash	\$2,000	\$2,000	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	
RESTRICTED	\$384,218	\$0	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
2% REU	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)	
Local Site Donations	\$0	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	\$0	
UNASSIGNED						
Reserve for Economic Uncertainties	\$149,270	\$172,393	\$171,930	\$169,573	(\$2,357)	3% Reserves
Available	\$1,527,870	\$1,374,942	\$1,417,112	\$1,359,632	(\$57,480)	
TOTAL ENDING FUND BALANCE:	\$2,212,629	\$1,721,727	\$1,762,972	\$1,700,778	(\$62,194)	

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: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. An 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: March 14, 2024

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.

Contact person for additional information on the interim report:

Name: CHRIS THOMAS

Telephone: 707-762-6617

Title: CHIEF BUSINESS OFFICIAL

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 D1CS9). 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 first interim.		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 first interim.		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 first interim.		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 first interim.	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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
81	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

Second 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)				
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 years' (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	No Yes
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim 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 first interim in self-insurance liabilities?	X n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certified? (Section 58A, Line 1b) • Classified? (Section 58B, Line 1b) • Management/supervisor/confidential? (Section 58C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certified? (Section 58A, Line 3) • Classified? (Section 58B, Line 3)	n/a 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	
ADDITIONAL FISCAL INDICATORS				
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	No Yes
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 CCLA	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 COE, pursuant to EC 42127.8(b).	X	
A9	Change of CBO 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

Form	Description	Data Supplied For:			
		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				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2023-24 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,589,554.00	1,800,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%
2) Federal Revenue		8100-8299	350,000.00	350,000.00	283,863.53	350,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,427.00	35,114.00	11,709.12	26,147.00	(8,967.00)	-25.9%
4) Other Local Revenue		8600-8799	68,839.00	85,241.00	47,736.78	84,241.00	9,000.00	10.8%
5) TOTAL, REVENUES			2,034,820.00	2,070,628.00	1,281,481.82	2,065,182.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	698,046.00	675,777.00	368,759.74	680,275.00	(4,488.00)	-0.7%
2) Classified Salaries		2000-2999	187,298.00	225,240.00	117,741.68	220,661.00	4,579.00	2.0%
3) Employee Benefits		3000-3999	310,243.00	307,336.00	173,021.47	334,581.00	(27,225.00)	-8.9%
4) Books and Supplies		4000-4999	63,846.00	105,077.00	61,881.19	106,172.00	(1,095.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	341,304.00	416,682.00	170,180.72	374,232.00	42,450.00	10.2%
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)	(33,373.00)	(293.34)	(46,325.00)	12,952.00	-38.8%
9) TOTAL, EXPENDITURES			1,610,445.00	1,696,739.00	891,291.46	1,669,576.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			424,375.00	373,889.00	390,190.36	395,606.00		
D. OTHER FINANCING SOURCES/USES								
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)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(421,822.00)	(436,775.00)	(14,965.93)	(435,953.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			2,553.00	(62,886.00)	375,224.43	(40,347.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,881,214.00	1,825,857.00		1,825,857.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(84,733.00)	(84,733.00)	New
c) As of July 1 - Audited (F1a + F1b)			1,881,214.00	1,825,857.00		1,741,124.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,881,214.00	1,825,857.00		1,741,124.00		
2) Ending Balance, June 30 (E + F1e)			1,683,767.00	1,762,971.00		1,700,777.00		
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		

2023-24 Second 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)
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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	149,270.00	171,930.00		169,573.00		
5% REU	0000	9780	149,270.00					
5% REU	0000	9780		171,930.00				
5% REU	0000	9780				169,573.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	171,930.00		169,573.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,417,111.00		1,359,531.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	699,581.00	735,836.00	437,666.00	736,085.00	249.00	0.0%
Education Protection Account State Aid - Current Year		8012	389,973.00	402,357.00	216,069.00	396,629.00	(5,728.00)	-1.4%
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	1,103.00	576.46	1,103.00	0.00	0.0%
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	226,512.00	131,039.16	226,512.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,000.00	6,150.00	7,564.98	6,150.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	34,400.00	13,734.79	34,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	193,915.00	131,522.00	193,915.00	0.00	0.0%
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%
Subtotal, LCFF Sources			1,589,554.00	1,600,273.00	938,172.30	1,594,794.00	(5,479.00)	-0.3%
LCFF Transfers								
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%

2023-24 Second 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)
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%
TOTAL, LCFF SOURCES			1,569,554.00	1,600,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	350,000.00	350,000.00	283,863.53	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						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5830	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%
TOTAL, FEDERAL REVENUE			350,000.00	350,000.00	283,863.53	350,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/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	4,512.00	4,512.00	102.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	21,000.00	23,777.00	10,182.12	21,335.00	(2,442.00)	-10.3%

2023-24 Second 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)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
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	(2,985.00)	300.00	(6,627.00)	-95.7%
TOTAL, OTHER STATE REVENUE			26,427.00	35,114.00	11,709.12	26,147.00	(8,967.00)	-25.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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		8625	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	4,000.00	8,250.00	0.00	0.0%
Interest		8660	25,000.00	65,000.00	38,937.21	74,000.00	9,000.00	13.8%
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%

2023-24 Second 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)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,589.00	11,991.00	6,799.57	11,991.00	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	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%
TOTAL, OTHER LOCAL REVENUE			68,839.00	65,241.00	47,736.78	94,241.00	9,000.00	10.6%
TOTAL, REVENUES			2,034,820.00	2,070,626.00	1,281,481.82	2,065,182.00	(5,446.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	532,845.00	501,227.00	265,046.17	505,725.00	(4,499.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	184,601.00	173,050.00	103,050.07	173,050.00	0.00	0.0%
Other Certificated Salaries		1900	500.00	1,500.00	661.50	1,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			698,046.00	675,777.00	368,758.74	680,275.00	(4,498.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	69,503.00	94,514.00	45,889.28	94,614.00	(100.00)	-0.1%
Classified Support Salaries		2200	17,989.00	19,900.00	8,291.06	15,221.00	4,679.00	23.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,806.00	110,826.00	63,561.34	110,826.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,298.00	225,240.00	117,741.68	220,661.00	4,579.00	2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	130,523.00	107,311.00	59,488.07	109,582.00	(2,271.00)	-2.1%
PERS		3201-3202	48,655.00	70,217.00	38,919.55	67,842.00	2,375.00	3.4%
OASDI/Medicare/Alternative		3301-3302	24,234.00	29,259.00	16,911.11	29,727.00	(466.00)	-1.6%
Health and Welfare Benefits		3401-3402	95,846.00	90,845.00	54,162.29	117,440.00	(26,795.00)	-29.6%
Unemployment Insurance		3501-3502	446.00	432.00	238.72	434.00	(2.00)	-0.5%
Workers' Compensation		3601-3602	10,539.00	9,472.00	5,301.73	9,536.00	(64.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second 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)
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			310,243.00	307,338.00	173,021.47	334,561.00	(27,225.00)	-8.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,750.00	21,963.00	21,069.61	21,963.00	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	75,096.00	71,586.00	31,009.28	68,586.00	3,000.00	4.2%
Noncapitalized Equipment		4400	7,000.00	11,528.00	9,802.30	15,623.00	(4,095.00)	-35.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,846.00	105,077.00	61,881.19	106,172.00	(1,095.00)	-1.0%
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	(6,282.10)	16,200.00	0.00	0.0%
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	46,645.00	16,155.47	49,807.00	(3,162.00)	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,027.00	13,027.00	8,632.91	13,527.00	(500.00)	-3.8%
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	285,957.00	105,401.79	239,845.00	46,112.00	16.1%
Communications		5800	8,846.00	8,892.00	2,629.52	8,892.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,304.00	416,682.00	170,180.72	374,232.00	42,450.00	10.2%
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%

2023-24 Second 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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	8500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/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		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%
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)	(33,373.00)	(293.34)	(46,325.00)	12,952.00	-38.8%
Transfers of Indirect Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(30,292.00)	(33,373.00)	(293.34)	(46,325.00)	12,952.00	-38.8%
TOTAL, EXPENDITURES			1,610,445.00	1,696,739.00	891,291.46	1,669,576.00	27,163.00	1.6%
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%

2023-24 Second 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								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(321,822.00)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(321,822.00)	(336,775.00)	(14,965.93)	(335,953.00)	822.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			(421,822.00)	(436,775.00)	(14,965.93)	(435,953.00)	822.00	-0.2%

2023-24 Second Interim
General Fund
Restricted (Resources 2000-8999)
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)
A. REVENUES								
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	231,718.00	66,480.68	219,573.00	(12,145.00)	-5.2%
3) Other State Revenue		8300-8599	547,899.00	459,114.00	198,384.21	434,098.00	(25,018.00)	-5.4%
4) Other Local Revenue		8600-8799	122,725.00	122,674.00	76,541.00	122,674.00	0.00	0.0%
5) TOTAL, REVENUES			864,599.00	832,327.00	341,385.89	795,164.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	122,550.00	116,555.00	58,400.77	116,555.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,795.00	59,999.00	32,559.13	66,278.00	(6,279.00)	-10.5%
3) Employee Benefits		3000-3999	146,631.00	137,348.00	27,525.88	141,047.00	(3,699.00)	-2.7%
4) Books and Supplies		4000-4999	137,442.00	296,708.00	15,019.44	286,078.00	30,630.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	736,836.00	964,962.00	178,396.30	912,271.00	52,691.00	5.5%
6) Capital Outlay		6000-6999	27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%
9) TOTAL, EXPENDITURES			1,274,962.00	1,641,861.00	344,503.51	1,621,884.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(410,363.00)	(809,534.00)	(3,117.62)	(826,720.00)		
D. OTHER FINANCING SOURCES/USES								
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	321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			321,822.00	336,775.00	14,965.93	335,953.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(88,541.00)	(472,759.00)	11,848.31	(490,767.00)		
F. FUND BALANCE, RESERVES								
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		18,008.00	18,008.00	New
c) As of July 1 - Audited (F1a + F1b)			88,542.00	472,759.00		490,767.00		
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		490,767.00		
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		

2023-24 Second 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)
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		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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 41804)								
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%
TOTAL LCFF SOURCES			18,821.00	18,821.00	0.00	18,821.00	0.00	0.0%

2023-24 Second 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)
FEDERAL REVENUE								
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	60,196.00	16,246.92	60,196.00	0.00	0.0%
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	5,355.40	5,355.00	(12,145.00)	-69.4%
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	902.00	302.00	902.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	4,881.00	0.00	4,881.00	0.00	0.0%
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	16,807.00	33,768.00	12,562.57	33,768.00	0.00	0.0%
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	31,982.79	90,227.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			175,154.00	231,718.00	66,480.68	219,573.00	(12,145.00)	-5.2%
OTHER STATE REVENUE								
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	8,148.16	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	9,635.00	(3,351.00)	-25.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second 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)
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	464,505.00	337,363.00	175,031.07	315,898.00	(21,867.00)	-6.4%
TOTAL, OTHER STATE REVENUE			547,899.00	459,114.00	198,384.21	434,096.00	(25,018.00)	-5.4%
OTHER LOCAL REVENUE								
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 Second 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	726.00	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	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	76,541.00	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%
TOTAL, OTHER LOCAL REVENUE			122,725.00	122,674.00	76,541.00	122,674.00	0.00	0.0%
TOTAL, REVENUES			804,599.00	832,327.00	341,385.89	795,164.00	(37,163.00)	-4.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	83,150.00	70,355.00	30,523.27	70,355.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	29,400.00	27,000.00	16,677.50	27,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	19,200.00	11,200.00	19,200.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			122,550.00	118,555.00	58,400.77	116,555.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,012.00	29,507.00	12,770.63	29,507.00	0.00	0.0%
Classified Support Salaries		2200	27,149.00	7,109.00	6,950.95	13,368.00	(6,279.00)	-88.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,634.00	23,383.00	12,836.55	23,383.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,795.00	59,999.00	32,558.13	66,278.00	(6,279.00)	-10.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	106,312.00	102,492.00	7,412.46	102,492.00	0.00	0.0%
PERS		3201-3202	19,316.00	14,376.00	8,518.88	16,063.00	(1,687.00)	-11.7%
OASDI/Medicare/Alternative		3301-3302	7,415.00	6,282.00	3,441.37	6,747.00	(485.00)	-7.7%
Health and Welfare Benefits		3401-3402	11,143.00	12,096.00	7,021.95	13,549.00	(1,453.00)	-12.0%
Unemployment Insurance		3501-3502	104.00	117.00	49.50	121.00	(4.00)	-3.4%
Workers' Compensation		3601-3602	2,341.00	2,005.00	1,081.72	2,075.00	(70.00)	-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%

2023-24 Second 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)
TOTAL, EMPLOYEE BENEFITS			146,631.00	137,348.00	27,525.88	141,047.00	(3,699.00)	-2.7%
BOOKS AND SUPPLIES								
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	90,322.00	3,419.44	59,692.00	30,630.00	33.9%
Noncapitalized Equipment		4400	8,612.00	22,569.00	10,000.00	22,569.00	0.00	0.0%
Food		4700	68,185.00	117,617.00	0.00	117,617.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,442.00	296,708.00	15,019.44	266,078.00	30,630.00	10.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	128,817.00	158,546.00	14,828.07	152,554.00	5,992.00	3.8%
Travel and Conferences		5200	1,250.00	14,052.00	1,462.97	14,052.00	0.00	0.0%
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	10,616.29	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	765,439.00	151,488.97	718,740.00	46,699.00	6.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,836.00	964,962.00	178,396.30	912,271.00	52,691.00	5.5%
CAPITAL OUTLAY								
Land		6100	27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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%
TOTAL, CAPITAL OUTLAY			27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2023-24 Second 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)
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		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	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%
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	33,373.00	293.34	46,325.00	(12,952.00)	-38.8%
TOTAL, EXPENDITURES			1,274,962.00	1,641,861.00	344,503.51	1,021,884.00	19,977.00	1.2%
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	0.0%
Proceeds								

2023-24 Second 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)
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		8985	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	0.6%
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			321,822.00	336,775.00	14,965.93	335,953.00	(822.00)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			321,822.00	336,775.00	14,965.93	335,953.00	822.00	0.2%

2023-24 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,608,375.00	1,619,094.00	938,172.39	1,613,615.00	(5,479.00)	-0.3%
2) Federal Revenue		8100-8299	525,154.00	581,718.00	350,344.21	569,573.00	(12,145.00)	-2.1%
3) Other State Revenue		8300-8599	574,326.00	494,228.00	210,073.33	460,243.00	(33,985.00)	-6.9%
4) Other Local Revenue		8600-8799	191,564.00	207,915.00	124,277.78	216,915.00	9,000.00	4.3%
5) TOTAL, REVENUES			2,899,419.00	2,902,955.00	1,622,867.71	2,860,346.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	820,596.00	792,332.00	427,160.51	796,830.00	(4,498.00)	-0.6%
2) Classified Salaries		2000-2999	261,093.00	285,239.00	150,299.81	286,939.00	(1,700.00)	-0.6%
3) Employee Benefits		3000-3999	456,874.00	444,684.00	200,547.35	475,608.00	(30,924.00)	-7.0%
4) Books and Supplies		4000-4999	221,288.00	401,785.00	76,900.63	372,250.00	29,535.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	1,078,140.00	1,381,644.00	348,577.02	1,286,503.00	95,141.00	6.9%
6) Capital Outlay		6000-6999	47,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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	3,338,600.00	1,235,794.97	3,291,460.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,012.00	(435,645.00)	387,072.74	(431,114.00)		
D. OTHER FINANCING SOURCES/USES								
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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,988.00)	(535,645.00)	387,072.74	(531,114.00)		
F. FUND BALANCE, RESERVES								
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		(66,725.00)	(66,725.00)	New
c) As of July 1 - Audited (F1a + F1b)			1,769,756.00	2,298,616.00		2,231,891.00		
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		2,231,891.00		
2) Ending Balance, June 30 (E + F1e)			1,683,768.00	1,782,971.00		1,700,777.00		
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		

2023-24 Second 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)
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	171,930.00		169,573.00		
5% REU	0000	9780	149,270.00					
5% REU	0000	9780		171,930.00				
5% REU	0000	9780				169,573.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	149,270.00	171,930.00		169,573.00		
Unassigned/Unappropriated Amount		9790	1,383,227.00	1,417,111.00		1,359,631.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	699,581.00	735,836.00	437,666.00	736,085.00	249.00	0.0%
Education Protection Account State Aid - Current Year		8012	389,973.00	402,357.00	216,089.00	396,629.00	(5,728.00)	-1.4%
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	1,103.00	576.46	1,103.00	0.00	0.0%
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	226,512.00	131,039.16	226,512.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,000.00	6,150.00	7,564.98	6,150.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	21,500.00	34,400.00	13,734.79	34,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	250,000.00	193,915.00	131,522.00	193,915.00	0.00	0.0%
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%
Subtotal, LCFF Sources			1,589,554.00	1,600,273.00	938,172.39	1,594,794.00	(5,479.00)	-0.3%
LCFF Transfers								
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%

2023-24 Second 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)
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%
TOTAL, LCFF SOURCES			1,608,375.00	1,619,094.00	938,172.39	1,613,615.00	(5,479.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	350,000.00	350,000.00	283,853.53	350,000.00	0.00	0.0%
Special Education Entitlement		9181	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	60,196.00	18,246.92	60,196.00	0.00	0.0%
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	5,355.40	5,355.00	(12,145.00)	-69.4%
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	902.00	302.00	902.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	4,881.00	0.00	4,881.00	0.00	0.0%
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, 3080, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	16,807.00	33,768.00	12,562.87	33,768.00	0.00	0.0%
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	31,982.79	90,227.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			525,154.00	581,718.00	350,344.21	569,573.00	(12,145.00)	-2.1%
OTHER STATE REVENUE								
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	8,148.16	59,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,127.00	4,410.00	4,512.00	4,512.00	102.00	2.3%

2023-24 Second 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)
Lottery - Unrestricted and Instructional Materials		8560	32,434.00	36,763.00	11,668.06	30,970.00	(5,793.00)	-15.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
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)	8010	8590	31,960.00	49,765.00	14,142.04	49,765.00	0.00	0.0%
Charter School Facility Grant	8030	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	464,805.00	344,290.00	173,046.07	315,996.00	(28,294.00)	-8.2%
TOTAL, OTHER STATE REVENUE			574,326.00	494,228.00	210,073.33	460,243.00	(33,985.00)	-6.9%
OTHER LOCAL REVENUE								
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	4,000.00	8,250.00	0.00	0.0%
Interest		8660	25,000.00	65,000.00	36,937.21	74,000.00	9,000.00	13.8%
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%

2023-24 Second 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)
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%
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	12,665.00	6,799.57	12,665.00	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	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	76,541.00	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%
TOTAL, OTHER LOCAL REVENUE			191,564.00	207,915.00	124,277.78	216,915.00	9,000.00	4.3%
TOTAL, REVENUES			2,899,419.00	2,902,955.00	1,622,667.71	2,860,346.00	(42,609.00)	-1.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	626,095.00	571,582.00	295,571.44	576,080.00	(4,498.00)	-0.8%
Certificated Pupil Support Salaries		1200	29,400.00	27,000.00	16,677.50	27,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,601.00	192,250.00	114,250.07	192,250.00	0.00	0.0%
Other Certificated Salaries		1900	500.00	1,500.00	661.50	1,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			820,596.00	792,332.00	427,160.51	796,830.00	(4,498.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	93,515.00	124,021.00	56,659.91	124,121.00	(100.00)	-0.1%
Classified Support Salaries		2200	45,138.00	27,009.00	15,242.01	28,609.00	(1,600.00)	-5.9%
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	134,209.00	76,397.89	134,209.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,093.00	285,239.00	150,299.81	286,939.00	(1,700.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	236,835.00	209,803.00	66,900.53	212,074.00	(2,271.00)	-1.1%
PERS		3201-3202	87,971.00	84,593.00	45,438.43	83,905.00	688.00	0.8%
QASDI/Medicare/Alternative		3301-3302	31,649.00	35,521.00	20,352.48	36,474.00	(853.00)	-2.7%
Health and Welfare Benefits		3401-3402	106,989.00	102,741.00	61,184.24	130,989.00	(28,248.00)	-27.5%
Unemployment Insurance		3501-3502	550.00	549.00	288.22	555.00	(6.00)	-1.1%

2023-24 Second 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)
Workers' Compensation		3601-3602	12,880.00	11,477.00	6,383.45	11,611.00	(134.00)	-1.2%
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%
TOTAL, EMPLOYEE BENEFITS			456,874.00	444,684.00	200,547.35	475,608.00	(30,924.00)	-7.0%
BOOKS AND SUPPLIES								
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	161,908.00	34,428.72	128,278.00	33,630.00	20.8%
Noncapitalized Equipment		4400	15,612.00	34,097.00	19,602.30	38,192.00	(4,095.00)	-12.0%
Food		4700	68,165.00	117,617.00	0.00	117,617.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,288.00	401,785.00	76,900.63	372,250.00	20,535.00	7.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	128,817.00	158,546.00	14,826.07	152,954.00	5,992.00	3.8%
Travel and Conferences		5200	18,450.00	30,252.00	(4,819.13)	30,252.00	0.00	0.0%
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	46,645.00	16,155.47	49,807.00	(3,162.00)	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,952.00	39,952.00	19,249.20	40,452.00	(500.00)	-1.3%
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	1,051,396.00	256,890.76	958,585.00	92,811.00	8.8%
Communications		5900	8,846.00	8,892.00	2,629.52	8,892.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,078,140.00	1,381,644.00	348,577.02	1,286,503.00	95,141.00	6.9%
CAPITAL OUTLAY								
Land		6100	27,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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			47,416.00	32,916.00	32,309.65	73,330.00	(40,414.00)	-122.8%
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								

2023-24 Second 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)
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								
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		7261-7283	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		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	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	3,338,600.00	1,235,794.97	3,291,460.00	47,140.00	1.4%
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								

2023-24 Second 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)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
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		
(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)	0.00	0.0%

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)
A. REVENUES								
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	967.83	1,500.00	1,000.00	200.0%
5) TOTAL, REVENUES			500.00	500.00	967.83	1,500.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	967.83	1,500.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	967.83	1,500.00		
F. FUND BALANCE, RESERVES								
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		67,895.00		
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		67,895.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	967.83	1,500.00	1,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	967.83	1,500.00	1,000.00	200.0%
TOTAL, REVENUES			500.00	500.00	967.83	1,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%
CONTRIBUTIONS								
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
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	2,393.89	2,700.00	600.00	28.6%
5) TOTAL, REVENUES			2,100.00	2,100.00	4,153.89	2,700.00		
B. EXPENDITURES								
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	66,167.00	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	66,167.00	175,501.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,401.00)	(173,401.00)	(62,013.11)	(172,801.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,401.00)	(73,401.00)	(62,013.11)	(72,801.00)		
F. FUND BALANCE, RESERVES								
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		(3,216.00)	(3,216.00)	New
c) As of July 1 - Audited (F1a + F1b)			73,401.00	272,854.00		269,638.00		
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		269,638.00		
2) Ending Balance, June 30 (E + F1e)			0.00	199,453.00		196,637.00		
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 Commilments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	109,453.00		196,837.00		
e) Unassigned/Unappropriated								
Reserva for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	1,760.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	2,393.89	2,700.00	600.00	28.6%
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			2,100.00	2,100.00	2,393.89	2,700.00	600.00	28.6%
TOTAL, REVENUES			2,100.00	2,100.00	4,153.89	2,700.00		
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
OASDI/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)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,596.00	33,596.00	0.00	33,596.00	0.00	0.0%
CAPITAL OUTLAY								
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	66,167.00	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%
TOTAL, CAPITAL OUTLAY			141,905.00	141,905.00	66,167.00	141,905.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,501.00	175,501.00	66,167.00	175,501.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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 Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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		7618	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								
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%
USES								
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%
CONTRIBUTIONS								
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		

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	134.47	134.47	116.00	134.47	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	134.47	134.47	116.00	134.47	0.00	0.0%
5. District Funded County Program ADA						
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	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.89	.89	.89	.89	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	135.36	135.36	116.89	135.36	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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 48915(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%
2. District Funded County Program ADA						
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%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,694,794.00	(5.57%)	1,505,981.00	4.61%	1,575,396.00
2. Federal Revenues	8100-8299	350,000.00	0.00%	350,000.00	0.00%	350,000.00
3. Other State Revenues	8300-8599	26,147.00	3.26%	27,000.00	3.70%	28,000.00
4. Other Local Revenues	8500-8799	94,241.00	.81%	95,000.00	0.00%	95,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(335,953.00)	(27.07%)	(245,000.00)	2.04%	(250,000.00)
6. Total (Sum lines A1 thru A5c)		1,729,229.00	.22%	1,732,981.00	3.77%	1,798,396.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				680,275.00		748,275.00
b. Step & Column Adjustment				11,000.00		12,000.00
c. Cost-of-Living Adjustment				12,000.00		
d. Other Adjustments				45,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	680,275.00	10.00%	748,275.00	1.60%	760,275.00
2. Classified Salaries						
a. Base Salaries				220,661.00		228,511.00
b. Step & Column Adjustment				5,300.00		6,000.00
c. Cost-of-Living Adjustment				8,550.00		
d. Other Adjustments				(10,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	220,661.00	.84%	222,511.00	2.70%	228,511.00
3. Employee Benefits	3000-3999	334,561.00	9.85%	367,500.00	1.38%	372,500.00
4. Books and Supplies	4000-4999	105,172.00	(24.65%)	80,000.00	3.00%	82,400.00
5. Services and Other Operating Expenditures	5000-5999	374,232.00	.21%	379,000.00	2.67%	385,000.00
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	(48,325.00)	(17.92%)	(39,025.00)	1.25%	(38,500.00)
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	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,789,576.00	4.84%	1,855,261.00	1.68%	1,890,186.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(40,347.00)		(122,280.00)		(91,790.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,741,124.00		1,700,777.00		1,578,497.00
2. Ending Fund Balance (Sum lines C and D1)		1,700,777.00		1,578,497.00		1,466,707.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9760	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	169,573.00		135,863.00		138,894.00
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	169,573.00		135,863.00		138,884.00
2. Unassigned/Unappropriated	9790	1,359,631.00		1,304,771.00		1,206,939.00
f. Total Components of Ending Fund Balance (Line D3 must agree with line D2)		1,700,777.00		1,578,497.00		1,486,707.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00
c. Unassigned/Unappropriated	9790	1,359,631.00		1,304,771.00		1,206,939.00
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,529,204.00		1,440,634.00		1,345,823.00
F. ASSUMPTIONS						
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.						
Add 1.0 FTE Teacher to reduce class size. Transfer .375 FTE IA to Special Education Support.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	18,821.00	95%	19,000.00	0.00%	19,000.00
2. Federal Revenues	8100-8299	219,573.00	(57.65%)	93,000.00	13.86%	108,000.00
3. Other State Revenues	8300-8599	434,096.00	(12.00%)	382,000.00	1.96%	389,500.00
4. Other Local Revenues	8600-8799	122,674.00	.27%	123,000.00	0.00%	123,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	335,953.00	(27.07%)	245,000.00	2.04%	250,000.00
6. Total (Sum lines A1 thru A5c)		1,131,117.00	(23.79%)	862,000.00	2.96%	887,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				118,555.00		86,055.00
b. Step & Column Adjustment				4,500.00		5,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,555.00	(26.17%)	86,055.00	5.81%	91,055.00
2. Classified Salaries						
a. Base Salaries				66,278.00		38,437.00
b. Step & Column Adjustment				3,000.00		3,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,841.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,278.00	(42.01%)	38,437.00	9.11%	41,937.00
3. Employee Benefits	3000-3999	141,047.00	(7.12%)	131,000.00	3.05%	135,000.00
4. Books and Supplies	4000-4999	266,076.00	(44.85%)	146,483.00	2.73%	150,483.00
5. Services and Other Operating Expenditures	5000-5999	912,271.00	(58.67%)	377,000.00	2.39%	386,000.00
6. Capital Outlay	6000-6999	73,330.00	(38.63%)	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	46,325.00	(17.92%)	38,025.00	0.00%	38,025.00
9. Other Financing Uses						
a. Transfers Out	7600-7829	0.00	0.00%		0.00%	
b. Other Uses	7830-7899	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,821,884.00	(46.85%)	862,000.00	2.96%	887,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(490,787.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1a)		490,787.00		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	9710-9718	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
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
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.						
Reduce .40 FTE RSP per enrollment Proj.; Reduce classified based on one-time Funding (COVID)						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,613,615.00	(5.49%)	1,524,981.00	4.55%	1,594,396.00
2. Federal Revenues	8100-8299	569,573.00	(22.22%)	443,000.00	2.93%	456,000.00
3. Other State Revenues	8300-8599	480,243.00	(11.13%)	409,000.00	2.08%	417,600.00
4. Other Local Revenues	8600-8799	216,915.00	.50%	218,000.00	0.00%	216,000.00
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)		2,860,346.00	(9.28%)	2,504,981.00	3.50%	2,685,896.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				796,830.00		834,330.00
b. Step & Column Adjustment				15,600.00		17,000.00
c. Cost-of-Living Adjustment				12,000.00		0.00
d. Other Adjustments				10,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	796,830.00	4.71%	834,330.00	2.04%	851,330.00
2. Classified Salaries						
a. Base Salaries				286,939.00		250,946.00
b. Step & Column Adjustment				6,300.00		9,500.00
c. Cost-of-Living Adjustment				6,550.00		0.00
d. Other Adjustments				(40,841.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	286,939.00	(9.08%)	260,948.00	3.64%	270,446.00
3. Employee Benefits	3000-3999	475,608.00	4.81%	496,500.00	1.81%	507,500.00
4. Books and Supplies	4000-4999	372,250.00	(39.16%)	226,483.00	2.83%	232,683.00
5. Services and Other Operating Expenditures	5000-5999	1,286,503.00	(41.55%)	752,000.00	2.53%	771,000.00
6. Capital Outlay	6000-6999	73,330.00	(38.63%)	45,000.00	0.00%	45,000.00
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%	0.00	0.00%	(475.00)
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	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,391,460.00	(19.88%)	2,717,261.00	2.22%	2,777,686.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(531,114.00)		(122,280.00)		(91,790.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,231,891.00		1,700,777.00		1,578,497.00
2. Ending Fund Balance (Sum lines C and D1)		1,700,777.00		1,578,497.00		1,486,707.00
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	169,573.00		135,863.00		138,884.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00

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	1,359,831.00		1,304,771.00		1,206,939.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,700,777.00		1,576,497.00		1,486,707.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	169,573.00		135,863.00		138,884.00
c. Unassigned/Unappropriated	9790	1,359,831.00		1,304,771.00		1,206,939.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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)		1,529,204.00		1,440,634.00		1,345,823.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.09%		53.02%		48.46%
F. RECOMMENDED RESERVES						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
f. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6545 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		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		124.00		125.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,391,460.00		2,717,261.00		2,777,686.00
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)		3,391,460.00		2,717,261.00		2,777,686.00
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)		169,573.00		135,863.05		138,884.30
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)		169,573.00		135,863.05		138,884.30
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
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,431,469.88	2,465,960.30	2,344,111.54	2,435,764.74	2,362,376.03	2,344,194.75	2,621,502.96	2,577,088.77
Property Taxes	8020-8079		39,788.00	39,788.00	179,853.00	71,618.00	71,618.00	179,652.00	71,618.00	72,000.00
Miscellaneous Funds	8080-8099		0.00	1,922.62	2,440.84	1,728.45	2,262.42	273,448.46	2,634.59	1,500.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
Other State Revenue	8300-8599		22,857.69	15,954.53	20,221.60	207,761.29	69,107.09	15,199.55	(756.76)	10,000.00
Other Local Revenue	8600-8799		6,714.00	6,714.00	10,643.00	134,306.32	12,086.00	16,598.00	23,012.01	20,000.00
Interfund Transfers in	8910-8929		6,428.54	23,819.00	10,021.00	27,096.97	11,068.57	5,546.39	125,030.31	1,000.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			75,787.54	86,198.15	222,979.44	442,511.04	166,141.99	490,444.40	221,538.15	113,900.89
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,850.01	62,171.33	70,060.58	71,138.54	63,717.89	70,857.16	66,364.90	70,000.00
Classified Salaries	2000-2999		5,590.00	21,733.16	27,337.94	24,067.71	24,087.75	23,466.80	24,016.45	25,000.00
Employee Benefits	3000-3999		6,391.63	27,908.18	30,935.53	32,282.92	30,605.75	33,921.76	36,501.56	36,000.00
Books and Supplies	4000-4999		0.00	37,813.70	7,389.63	17,960.29	4,824.23	8,912.87	0.00	20,000.00
Services	5000-5999		1.08	6,791.90	22,181.37	135,254.17	56,101.08	91,591.86	34,695.54	75,000.00
Capital Outlay	6000-6999		0.00	14,094.65	2,209.00	0.00	0.00	6,515.00	9,500.00	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	7500-7629		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	160,105.15	288,703.54	179,336.70	235,225.57	175,078.45	228,000.00
TOTAL DISBURSEMENTS			32,832.72	172,512.90	160,105.15	288,703.54	179,336.70	235,225.57	175,078.45	228,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	3,000.00								
Accounts Receivable	9200-9299		34,273.36	27,959.93	26,910.15	1,082.73	0.00	(35,924.40)	36,578.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330			(15,875.69)	21,695.82					
Net Current Assets	9340									

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		50,000.00	81,339.69	0.00	3,000.00	0.00	0.00	225,040.28	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(5,888.15)	0.00	0.00	0.00			86,420.24	
Due To Other Funds	9610							177,600.00	
Current Loans	9640							93,875.05	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690					(66,725.00)		0.00	
SUBTOTAL		(5,888.15)	0.00	0.00	0.00	(66,725.00)	0.00	357,895.29	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		55,889.15	81,339.69	0.00	3,000.00	66,725.00	0.00	(132,855.01)	
E. NET INCREASE/DECREASE (B - C + D)		(192,610.85)	(78,660.31)	(220,000.00)	(118,042.74)	(72,552.00)	0.00	(663,969.01)	(531,114.00)
F. ENDING CASH (A + E)		2,256,755.92	2,178,095.61	1,958,095.61	1,840,052.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,767,500.87	

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)

1,489,832.00

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)

4.67%

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.

Entry
required

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 7200-7800, objects 1000-5999, minus Line B9)

138,954.00

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)	12,973.25
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)	155,686.25
9. Carry-Forward Adjustment (Part IV, Line F)	(141,691.90)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,993.35

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,726,562.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	290,728.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	207,537.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	117,783.00
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)	153,976.00
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)	23,086.00
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)	263,601.75
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 1000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B16, minus Line B13a)	2,792,273.75

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.58%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 0.50%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	155,685.25
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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 (50.23%) times Part III, Line B19); zero if positive	(141,691.90)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(141,691.90)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	0.50%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-70845.95) is applied to the current year calculation and the remainder (\$-70845.95) is deferred to one or more future years:	3.04%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-47230.63) is applied to the current year calculation and the remainder (\$-94461.27) is deferred to one or more future years:	3.88%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(141,691.90)

Approved indirect cost rate: 10.65%
Highest rate used in any program: 50.23%
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	146,391.00	1,250.00	0.85%
01	3010	4,870.00	485.00	9.96%
01	3310	12,949.00	1,543.00	11.92%
01	4127	20,698.00	3,070.00	14.83%
01	4203	4,785.00	96.00	2.01%
01	5810	26,439.00	1,703.00	6.44%
01	6010	33,524.00	1,250.00	3.73%
01	6053	13,527.00	6,795.00	50.23%
01	6266	31,136.00	2,015.00	6.47%
01	6500	247,599.00	26,370.00	10.65%
01	6547	43,480.00	1,556.00	3.58%
01	6770	19,178.00	192.00	1.00%

Second Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7330	Transfers Out 7330				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
 2023-24 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9410
	Transfers In 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail							0.00	
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim		Second Interim		Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)		Projected Year Totals (Form AI, Lines A4 and C4)			
Current Year (2023-24)						
District Regular		134.47		134.47		
Charter School		0.00		0.00		
Total ADA		134.47		134.47	0.0%	Met
1st Subsequent Year (2024-25)						
District Regular		121.32		124.00		
Charter School		0.00		0.00		
Total ADA		121.32		124.00	2.2%	Not Met
2nd Subsequent Year (2025-26)						
District Regular		117.34		125.60		
Charter School		0.00		0.00		
Total ADA		117.34		125.60	7.2%	Not Met

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 first interim projections 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)

Future enrollment/ADA is projected to be higher based on increase in TK window/enrollment; increases in available base housing; and new recruitment strategies.

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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	123.00	122.00		
Charter School	0.00	0.00		
Total Enrollment	123.00	122.00	(.8%)	Met
1st Subsequent Year (2024-25)				
District Regular	125.00	133.00		
Charter School	0.00	0.00		
Total Enrollment	125.00	133.00	6.4%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	125.00	135.00		
Charter School	0.00	0.00		
Total Enrollment	125.00	135.00	8.0%	Not Met

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 first interim projections 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)

Future enrollment is projected to be higher based on increase in TK window enrollment; increases in available base housing; and new recruitment strategies.

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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	156	123	
Charter School			
Total ADA/Enrollment	156	123	126.8%
Second Prior Year (2021-22)			
District Regular	128	134	
Charter School			
Total ADA/Enrollment	128	134	94.0%
First Prior Year (2022-23)			
District Regular	120	131	
Charter School	0		
Total ADA/Enrollment	120	131	91.6%
Historical Average Ratio:			104.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			104.7%

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
Current Year (2023-24)				
District Regular	118	122		
Charter School	0	0		
Total ADA/Enrollment	118	122	95.1%	Met
1st Subsequent Year (2024-25)				
District Regular	125	133		
Charter School	0	0		
Total ADA/Enrollment	125	133	94.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	127	135		
Charter School	0	0		
Total ADA/Enrollment	127	135	94.1%	Met

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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted. Otherwise, enter data into the first column. In the Second 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)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2023-24)	1,600,273.00	1,594,794.00	(.3%)	Met
1st Subsequent Year (2024-25)	1,499,019.00	1,505,981.00	.5%	Met
2nd Subsequent Year (2025-26)	1,497,942.00	1,575,396.00	5.2%	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 first interim projections 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)

Increase in 2025-26 is due to increased enrollment and ADA projected. Future enrollment is projected to be higher based on increase in TK window/enrollment; increases in available base housing; and new recruitment strategies.

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 data 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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(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)	1,127,295.61	1,399,476.51	80.6%
First Prior Year (2022-23)	1,050,191.00	1,445,050.00	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	Total Expenditures	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Current Year (2023-24)	1,235,497.00	1,669,576.00	74.0%	Not Met
1st Subsequent Year (2024-25)	1,338,286.00	1,755,261.00	76.2%	Met
2nd Subsequent Year (2025-26)	1,361,286.00	1,790,186.00	76.0%	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 standard is not met in the current budget year due to a significant amount of one-time funds used to support other contract services such as ELOP and COVID.

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 first interim projections. 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:	-3.0% to +3.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item EA)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2023-24)	591,718.00	569,573.00	-2.1%	No
1st Subsequent Year (2024-25)	485,000.00	443,000.00	-8.7%	Yes
2nd Subsequent Year (2025-26)	488,500.00	456,000.00	-8.3%	Yes

Explanation:
(required if Yes)

Current Projections are based on an elimination of all one-time Federal funds (Revenues and related expenditures).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	494,228.00	480,243.00	-6.9%	Yes
1st Subsequent Year (2024-25)	370,200.00	409,000.00	10.5%	Yes
2nd Subsequent Year (2025-26)	373,200.00	417,500.00	11.8%	Yes

Explanation:
(required if Yes)

Current Projections are based on an elimination of all one-time State funds (Revenues and related expenditures).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	207,915.00	216,915.00	4.3%	No
1st Subsequent Year (2024-25)	210,000.00	218,000.00	3.8%	No
2nd Subsequent Year (2025-26)	211,000.00	218,000.00	3.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	401,785.00	372,250.00	-7.4%	Yes
1st Subsequent Year (2024-25)	220,000.00	226,483.00	2.9%	No
2nd Subsequent Year (2025-26)	228,000.00	232,683.00	2.1%	No

Explanation:
(required if Yes)

The variance is due to a reduction in Materials and Supplies supported by one-time funds and Supplemental Carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	1,381,644.00	1,286,593.00	-6.9%	Yes
1st Subsequent Year (2024-25)	829,446.00	752,000.00	-9.3%	Yes
2nd Subsequent Year (2025-26)	846,946.00	771,000.00	-9.0%	Yes

Explanation:
(required if Yes)

The variance is due to a reduction in Contract Services and Other Operating Expenditures supported by one-time funds and Supplemental Carryover.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,783,861.00	1,248,731.00	-2.9%	Met
1st Subsequent Year (2024-25)	1,065,200.00	1,070,000.00	.5%	Met
2nd Subsequent Year (2025-26)	1,070,700.00	1,091,500.00	1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	1,783,429.00	1,858,753.00	-7.0%	Not Met
1st Subsequent Year (2024-25)	1,049,446.00	878,483.00	-6.8%	Not Met
2nd Subsequent Year (2025-26)	1,074,946.00	1,003,883.00	-6.6%	Not Met

6C. 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 6B is Not Met; no entry is allowed below.

1a. **STANDARD MET** - Projected total operating revenues have not changed since first interim projections 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 first interim projections 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 variance is due to a reduction in Materials and Supplies supported by one-time funds and Supplemental Carryover.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

The variance is due to a reduction in Contract Services and Other Operating Expenditures supported by one-time funds and Supplemental Carryover.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 52060(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 excludes the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3228, 3227, 3228, 5318, 5632, 5633, 5634, 7027, and 7690.

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

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	84,895.16	95,000.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		85,000.00	

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)

8. 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* as a percentage of total expenditures and other financing uses* in any of the current fiscal year or two subsequent fiscal years.

*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.

*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)	45.1%	53.0%	48.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	15.0%	17.7%	16.2%

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 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 1999) (Form MYPI, Line B11)	Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(40,347.00)	1,768,576.00	2.3%	Met
1st Subsequent Year (2024-25)	(122,280.00)	1,855,261.00	6.6%	Met
2nd Subsequent Year (2025-26)	(91,700.00)	1,890,186.00	4.9%	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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2023-24)	1,700,777.00		Met
1st Subsequent Year (2024-25)	1,578,497.00		Met
2nd Subsequent Year (2025-26)	1,486,707.00		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	1,840,052.87		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ 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 A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	118.00	124.00	125.80
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 data 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 F 1a, F 1b1, and F 1b2):

- 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, 8500-8540 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)
b. Special Education Pass-through Funds	0.00	0.00	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)	3,391,460.00	2,717,261.00	2,777,886.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,391,460.00	2,717,261.00	2,777,886.00

Two Rock Union Elementary
 Sonoma County

Second Interim
 General Fund
 School District Criteria and Standards Review

49 70979 0000000
 Form 01CSI
 E020KJHD36(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)

	5%	5%	5%
	169,573.00	135,863.05	138,884.30
	80,000.00	80,000.00	80,000.00
	169,573.00	135,863.05	138,884.30

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 0000-1000 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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	109,573.00	135,863.00	138,884.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,359,631.00	1,304,771.00	1,208,939.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, 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		
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 9750) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,529,204.00	1,440,634.00	1,345,823.00
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	45.09%	53.02%	48.45%
District's Reserve Standard (Section 10B, Line 7):	169,573.00	135,863.05	138,884.30
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 first interim projections 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 first interim projections 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 those 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item 35A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(336,775.00)	(335,953.00)	-.2%	(822.00)	Met
1st Subsequent Year (2024-25)	(335,000.00)	(246,000.00)	-26.9%	(90,000.00)	Not Met
2nd Subsequent Year (2025-26)	(345,000.00)	(250,000.00)	-27.5%	(95,000.00)	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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 Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 contribution to Restricted Programs has been reduced due to reductions in one-time contributions to restricted (9000 res) and a projected reduction in Special Education staffing/estimated SOCC costs.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

Project information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button (or item 1b). Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

No

b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

N/A

2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	Fund 01	2xxx	4,155

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
TOTAL:				4,155

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

50B. Comparison of the District's Annual Payments to Prior Year Annual Payment

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 payment(s))

50C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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)

57. Unfunded Liabilities

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

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Check the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSJ, Item 57A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

	First Interim (Form 01CSJ, Item 57A)	Second 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

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)

	First Interim (Form 01CSJ, Item 57A)	Second Interim
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 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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)

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)

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

4. Comments:

Two Rock Union Elementary
Sonoma County

Second Interim
General Fund
School District Criteria and Standards Review

49 70979 000000
Form 01CSI
E625KJHD36(2023-24)

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2023-24)
 - 1st Subsequent Year (2024-25)
 - 2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7B)	Second 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:

--

58. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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	8.6	8.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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 First Interim

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Two Rock Union Elementary
Sonoma County

Second Interim
General Fund
School District Criteria and Standards Review

49 70979 0000000
Form D1CSI
E028KJHD36(2023-24)

Negotiations Not Settled

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

6,500

7. Amount included for any tentative salary schedule increases

0	14,800	0
---	--------	---

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

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

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

109,000	124,000	124,000
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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)
---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
13,500	13,500	14,000
0.0%	0.0%	0.0%

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

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?

Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

58B. 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 first interim projections?

If Yes, complete number of FTEs, then skip to section 58C.

If No, continue with section 58B.

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	5.9	6.2	6.2	6.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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 First Interim Projections

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)?

[] [] []

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

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:

[]

Negotiations Not Settled

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

3,600

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) 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)
	Yes	No	No
	1,000	1,000	1,000
	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections 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:

Classified (Non-management) 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 & column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Yes	Yes	Yes
	7,500	7,500	7,500
	0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. 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)
	Yes	No	No
	No	No	No

Classified (Non-management) - Other

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

58C. 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 extractions 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 first interim projections?

Yes

If Yes or n/a, complete number of FTEs, then skip to 59.

If No, continue with section 58C.

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 first interim projections?

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 First Interim Projections

2. 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)?

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

Negotiations Not Settled

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

0

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

4. Amount included for any tentative salary schedule increases

	0	0	0
--	---	---	---

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

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

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

	Yes	Yes	Yes
2. Total cost of H&W benefits	18,400	18,400	18,400
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	25.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

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

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

	No	No	No
2. Total cost of other benefits			

59. 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.

S9A. 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 9.

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)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

[Empty comment box]

End of School District Second Interim Criteria and Standards Review

Second 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>

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**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - 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>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - 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>
CS-YES-NO - (Fatal) - 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

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - 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>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

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**

Second 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)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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

SACS Web System - SACS V8
49-70979-0000000 - Two Rock Union Elementary - Second Interim - Actuals to Date 2023-24
3/1/2024 12:43:33 PM

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**

Second 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/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Second 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>

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**

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**

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

LOTTERY-CONTRIB - (Fatal) - 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**



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

TWO ROCK UNION SCHOOL DISTRICT
EMPLOYMENT AGREEMENT

This agreement is between the Two Rock Union School District ("District") and **Susan Broderick**("Employee") who agree as follows:

1. **TERM OF AGREEMENT** : The term of this contract is for approximately ten months, commencing February 1, 2024 and terminating June 30, 2024.
2. **CLASSIFICATION AND SALARY**: Employee's salary will be \$1500.00 per month for the position of Special Education Resource Specialist. Salary shall be \$1500 per month. A timesheet will be submitted at the end of each month and the Employee will be paid on or before the 10th of the subsequent month. The duties shall include assisting with IEPs, the substitute teacher with accommodations and goals.
3. **LAWS**: This Agreement is made subject to the laws of California, applicable rules of the state Board of Education and the Governing Board of the Two Rock Union School District.
4. **CREDENTIAL**: Employee certifies that she holds the appropriate credential, as required by law for the specific services provided, and is authorized to provide service in the classification stated.
5. **NO OTHER AGREEMENT** : Employee certifies that she has not entered into a valid contract with the Governing Board of another school district which will in any way conflict with the services to be provided to Two Rock Unified School District.
6. **RELEASE FROM AGREEMENT** : Regardless of term indicated in this contract, you may be released from service to the District at any time at the Governing Board's discretion pursuant to Education Code Section 44951.

TWO ROCK UNION SCHOOL DISTRICT:

Employee:

Board of Trustees

John Martin, President • Gayleen Maas, Clerk • Nick Noyes • Joel Ruiz • John Silvestrini

Stephen Owens, Superintendent/Principal



TWO ROCK UNION SCHOOL DISTRICT HOME TO SCHOOL TRANSPORTATION PLAN 2023-24



The Plan

Staff have worked to develop the Transportation Plan for Two Rock Union School District in accordance with the State requirements under AB 185. This plan includes the following components:

- Introduction
- Our District
- Description of Transportation Services
- Description of Transportation Services for Pupils with Disabilities, Homeless Children, and Foster Youth
- Description of How Unduplicated Students Are Able to Access Available Home-to-School Transportation at No Cost to the Students
- Description of How The Plan Was Developed in Consultation With Major Interested Parties, Including Classified Staff, Teachers, School Administrators, Regional Local Transit Authorities, Local Air Pollution Control District and Air Quality Management Districts, Parents, Pupils and Other Stakeholders.
- Transportation Services Allowance Calculation (2021-22 Fiscal Year)

A copy of the plan has been posted on the website, the District has provided a copy of the plan for review to the Two Rock Educators Association, and CSEA, who can then review and negotiate any impacts of the plan.

A presentation of Transportation Services will be provided to the Board March 14th regarding the Transportation Plan and this will provide the public and the Board of Trustees with the opportunity for input on the Plan prior to approval.

Introduction:

Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022). It provides for a limited amount of reimbursement (up to 60%) funding for school districts and county office of education based a calculation that includes the prior year eligible transportation expenditures and prior year Local Control Funding Formula transportation related add-on funding.

As a condition of receiving these reimbursements, and in accordance with California Education Code (EC) Section 39800, each Local Educational Agency (LEA) must develop and bring a Transportation Plan for review and approval by the Governing Board no later than April 1 of each year beginning in 2023.

California Education Code (EC) Section 39800.1 (a) As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income. The plan shall be adopted by the local educational agency's governing board on or before April 1, 2023, and updated by April 1st each year thereafter.

California Education Code (EC) Section 41850.1 (c) The department shall annually collect and publish transportation data from each local educational agency providing pupil transportation services and that receives an apportionment pursuant to this section. The data shall encompass ridership, miles driven, expenditure details, the number of pupils transported, the demographic characteristics of pupils transported, including race, ethnicity, and socioeconomic status, and other data facilitating comparisons among local educational agencies. The department shall determine the specific data elements in consultation with the Legislature and with local experts, including the County Office Fiscal Crisis and Management Assistance Team established pursuant to Section 42127.8.

Historically, and prior to the implementation of the LCFF, Public School Districts received State funding for both Home-to-School Transportation and Special Education Transportation in the form of restricted categoricals. These restricted funds were intended only to support pupil transportation and Districts annually reported on revenues and pupil transportation expenditures and other related information on the TRAN Form 141.

During the recession of 2008, most State categorical funds were reduced by 20% and Districts were given full flexibility to use these funds to balance District budgets during the significant financial downturn and State Budget crisis. Eventually in 2012, with the creation and implementation of the LCFF, many State categoricals were rolled into the LCFF funding model at the lower 80% value. This included State Pupil Transportation funding and the reporting requirements were eliminated.

For Two Rock, **and** the majority of other Small elementary School Districts in Petaluma who feed into the PCS system, the HTS and Special Education transportation apportionments were turned over to Petaluma City Schools (PCS) who continues to receive the benefit of these funds in their LCFF base allocations. For Two Rock, the amount was \$3,146.

This decision was made due to the fluctuating needs for transportation in the very small Districts. Under the former pupil transportation programs, the funding was "use it or lose it" and this was a way to preserve the overall funding for Petaluma. Small Districts were to receive the benefit of these funds when invoiced for Transportation services by PCS.

Our District:

Two Rock Valley

Two Rock Valley was given its name because of the two prominent grey stones standing a few feet apart on a gentle slope above the Petaluma-Bloomfield highway. Two Rock was originally called "Dos Piedras". A band of tribal hunters first carved a trail between the rocks. The trail was later used by the Russians and Spanish. The rocks became land marks on the trail from Mission San Rafael to Bodega and Fort Ross. Being a natural landmark, they became "cornerstones" for large Mexican land grants.

US Army and US Coast Guard Training Center History

The Two Rock Ranch Station was established by the War Department in August 1942, after acquiring 876 acres of ranch at a price of \$94,344.00. During WWII, the U.S. Army used the site as a communications station. The Army retained the original ranch structure to camouflage its military status. False furrows were graded around the operations area to make the ranch look like any other ranch from the air. More structures were added by the Army during the 1950's and 1960's. On July 1, 1971, the Army transferred the 'ranch' to the U.S. Coast Guard to be used as a training center.

The District

Originally, three separate schools served the Two Rock community. Iowa School, the first public school in Sonoma County, was established in 1852; Walker School in 1876; and Two Rock School in 1885. The three schools were unified under one school board of trustees in 1919. In 1952, the present site was chosen for the unification of these schools into one location. Two Rock Union School was built on five acres deeded to the district by the U.S. Government at a total cost of \$61,588.00. Additional rooms and property have been added periodically

Description of Transportation Services

Two Rock does not provide any in-house Pupil Transportation Services. They currently contract with Petaluma City Schools to provide Special Education Transportation Services. No Home to School Transportation is provided.

Description of Transportation Services for Pupils with Disabilities, Homeless Children, and Foster Youth

Two Rock Union School District provides Pupil Transportation for students with Special Needs and whose IEP (Individual Education Plan) includes transportation services. This mainly applies to students who attend a Non-Public School (NPS) or a South County

Consortium classroom housed on the campus of another School District in Petaluma. They also provide transportation services for Foster Youth and/or Homeless Children as required by law.

Description of How Unduplicated Students Are Able to Access Available Home-to-School Transportation at No Cost to the Students

As a one-school rural School District, there is no need for this service as all students attend Two Rock Elementary live within the boundaries of the school.

Description of How the Plan Was Developed in Consultation With Major Interested Parties, Including Classified Staff, Teachers, School Administrators, Regional Local Transit Authorities, Local Air Pollution Control District and Air Quality Management Districts, Parents, Pupils and Other Stakeholders.

A draft copy of the plan was shared with both TREA and CSEA and the US Coastguard Base Liaison in order to provide them with an opportunity to give input. Other stakeholders will be provided an opportunity to give input at the Board Meeting.

Transportation Services Calculation

Transportation Services Allowance Data

A.	Total 2022-23 Transportation Expenses (Function 3600)	\$15,602
B.	Less Capital Outlay (Object 6xxx, Function 3600)	\$0
C.	Less Non-Agency Expenditures (Goal 7110, 7150, Function 3600)	\$0
D.	Estimated 60% Reimbursement	\$7,801
E.	Less 2023-24 Transportation Add-on From LCFF for Two Rock	<u>\$0</u>

Total Home To School Transportation Reimbursement **\$7,801**

Submitted/Recommended by Chris Thomas, Chief Business Official

Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 08/10/2017

Compensation

The members of the Board of Trustees view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

Reimbursement of Expenses

Board members shall be reimbursed for traveling expenses incurred when authorized in advance by the Board. (Education Code 35044)

(cf. 9240- Board Development)

The rate of reimbursement shall be the rate specified for district6 personnel.

(cf. 3350 - Travel Expenses)

Health and Welfare Benefits for Current Board Members

Board members may participate in the health and welfare benefits program provided for district employees.

The District will pay the cost of District sponsored health benefits of each Board member and his/her dependents, up to the limits determined by the Board. (In November 2005, the Board approved a cap of \$400/month per Board Member.)

The District will pay the cost of District sponsored vision and dental benefits for each Board member and his/her dependents.

Benefits for Retired Board Members

Retired Board members who have served a minimum of 10 years as a member of the Board of Trustees, may participate in the health and welfare benefits program provided for the district employees at the expense of the retired board member.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References	Description
Ed. Code 33050-33053	General waiver authority - https://simbli.eboardsolutions.com/SU/Z43hmCst0gQIT7SnBxBEv6g==
Ed. Code 33362-33363	Reimbursement of expenses; board member or member-elect - https://simbli.eboardsolutions.com/SU/sishtMdEKIstshZ5NtZRwK1ft00A==
Ed. Code 35012	Board members; number, election and terms - https://simbli.eboardsolutions.com/SU/HMtcvplusrfUEQXhfn86Nm8d8Q==
Ed. Code 35044	Payment of traveling expenses of representatives of board - https://simbli.eboardsolutions.com/SU/h3Bwsm5Ur1FpxjWfQs43AtQ==
Ed. Code 35120	Course credit for student board members - https://simbli.eboardsolutions.com/SU/TVMZfzdCY1WdMDuFEMAtG==
Ed. Code 35172	Promotional activities - https://simbli.eboardsolutions.com/SU/mVfx6wBztjEsmgQccplusEJNQ==
Ed. Code 44038	Cash deposits for transportation purchased on credit - https://simbli.eboardsolutions.com/SU/u69slshzOiuQfkwBET6gQcYyQ==
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners - https://simbli.eboardsolutions.com/SU/LJfCekZJhys5Na51GG1RHQ==

Gov. Code 20322	Effective officers; election to become member - https://simbli.eboardsolutions.com/SU/w1UfX44XkaTneV91QuZQgA==
Gov. Code 20420-20445	Membership in Public Employees' Retirement System; definition of safety employees - https://simbli.eboardsolutions.com/SU/xf32jQjyvMfzoBEndVNs8A==
Gov. Code 3543.7	Duty to meet and negotiate in good faith - https://simbli.eboardsolutions.com/SU/EKZEYChwaVpvjbgUJU6R7A==
Gov. Code 53200-53209	Group insurance - https://simbli.eboardsolutions.com/SU/7KbQvzULPYbEQZ8NFtUg==
Gov. Code 54952.3	Simultaneous or serial meetings; announcement of compensation - https://simbli.eboardsolutions.com/SU/rEHkjmSMZeNslshBAttYVZ8sQz==
Gov. Code 8314	Use of public resources - https://simbli.eboardsolutions.com/SU/wxEQE3jai89VBgV1G5XZaA==
H&S Code 1373	Health services plan; coverage for dependent children - https://simbli.eboardsolutions.com/SU/6QerbTWfutjXr6Zplus9A.TplusYA==
Ins. Code 10277-10278	Group and individual health insurance; coverage for dependent children - https://simbli.eboardsolutions.com/SU/kq6Kc1iZQzEuplusIR\$ikUVNQ==

Federal References

Description

26 CFR 1.403(b)-2	Tax-sheltered annuities; definition of employee
26 USC 403	Tax-sheltered annuities
42 USC 18011	Right to maintain existing health coverage

Management Resources References

Description

Attorney General Opinion	83 Ops.Cal.Atty.Gen. 124 (2000)
Attorney General Opinion	91 Ops.Cal.Atty.Gen. 37 (2008)
Court Decision	Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598
Court Decision	Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578
Institute for Local Government Publication	Sample Expense and Use of Public Resources Policy Statement, January 2006
Internal Revenue Service Publication	Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of Public Schools and Certain Tax-Exempt Organizations. Publication 571, rev. February 2013
Website	CSBA District and County Office of Education Legal Services - https://simbli.eboardsolutions.com/SU/UdykszdmpETufDslshXk6R5akQ==
Website	Public Employees' Retirement System - https://simbli.eboardsolutions.com/SU/vTYKk6bnYN4oQETslshEnplusXQz==
Website	Institute for Local Government - https://simbli.eboardsolutions.com/SU/U2G2edhR1agbQ5dnoPtfmA==
Website	Internal Revenue Service - https://simbli.eboardsolutions.com/SU/Q4VQpg5n4iGWL4Gte8cOQW==
Website	CSBA - https://simbli.eboardsolutions.com/SU/W3Qxkk2FPsDsQBnMlENxGg==

Cross References

Description

3100	Budget - https://simbli.eboardsolutions.com/SU/bolbtzCJjw2z5wCaQA2nEA==
3100	Budget - https://simbli.eboardsolutions.com/SU/QKPH7JUgWRDp5JK6TjBfQ==
3350	Travel Expenses - https://simbli.eboardsolutions.com/SU/lHr9QZ1nK5DWRWcoAvgLmg==

3513.1	Cellular Phone Reimbursement - https://simbli.eboardsolutions.com/SU/kxHTZMxv65NzHN2sQtsalw==
4154	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/gV6TOBPAfigLZsQkFplusGd3g==
4154	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/42slshlQqMplusC4Qa1BZzDEplus4Q==
4254	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/6ypxklpZQteQRWVwgM9rvg==
4254	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/jgsjoxX3JZxfoFwfGMnGjQ==
4354	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/plusmnrBLK&tBZJfAFhbyiQgg==
4354	Health And Welfare Benefits - https://simbli.eboardsolutions.com/SU/4XqEPQZ93oz24Fxbslsh7Jf8Q==
9110	Terms Of Office - https://simbli.eboardsolutions.com/SU/FlI4XXml0ExKkL4pExiEow==
9150	Student Board Members - https://simbli.eboardsolutions.com/SU/W4aWoAislsh8rslshVPlslshslshCkerDLg==
9324	Minutes And Recordings - https://simbli.eboardsolutions.com/SU/6t1BldslshhX9yWqA8aoplusplusV6w==