



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

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

**September 14, 2023  
Closed Session 3:30pm  
Open Session 4:30 PM  
STEAM Room 12**

1. **CALL TO ORDER**  
A. ROLL CALL **John Martin (JM), Stephen Owens (SO), Gayleen Maas (GM), John Silvestrini (JS), Nick Noyes (NN)**

2. **CLOSED SESSION**

3. **RECONVENE TO PUBLIC MEETING**  
Report of any actions taken during Closed Session (if necessary). **No action taken**

4. **Adoption and Approval of Agenda**  
4.1 Approval of the Agenda for September 14th, 2023.

**Action**

Motion: **JS**                      Second: **GM**                      Aye: 3                      Nay: 0

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

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

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

**Action**

Motion: **GM**                      Second: **NN**                      Aye: 3                      Nay: 0

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**Board of Trustees**

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

## 7. REPORTS/PRESENTATIONS:

7.1 TREA Representative - Kim Lloyd, President of TREA presented. Two new teachers this year, Mariela Lozano- 1st grade and Geena Woods, TK/Intervention. Mrs. O'Shea, Kindergarten Teacher presented about the school's new Instagram Account, Tworockusd

7.2 CSEA Representative - not present

7.3 TRSEF Representative - not present

7.4 USCG Representative - Jason Garrett is the new USCG representative. He is a Chief Petty Officer at TRACEN Petaluma, and is excited to be the liaison between Base and Two Rock.

7.5 Superintendent's Report -

Enrollment Update - 125

Facilities Update - 10-15 day wait on Sewage Pumps.

Staffing Update - Completely Staffed. Mrs. Jordan is on Baby Bonding Leave, and has a long term sub filling in for her. Hired 2 new classified staff members this year. Kali Sanchez, the TK instructional aide, and Jessica Hamburg a 4 hour instructional assistant for 3 & 4 grades, and 2 hour food service for lunch. Will be hiring a Music Teacher and PE teacher as part time contracted employees.

Curriculum Update - 2nd and 3rd are piloting En Vision for Math, 5th & 6th are piloting Into Math. Walk to Read is kicking off in October. This will be a school wide reading program to address our student reading proficiencies.

Other Updates -

Upcoming Events - 10/2--10/6 is Conference Week and the Book Fair

## 8. DISCUSSION ITEMS

## 9. ACTION ITEMS

### 9.1 GANN Limit Resolution

PG. 6

**Background:** Established in 1979 as part of proposition 4, the constitutional amendment placed limits on the allowable expenses for the state and local governments. Local educational agencies are required to report whether it met or did not meet the requirements.

**Plan:** The Board will discuss and consider.

**Public Comment:**

**Board Discussion:** Chris Thomas presented to the board the data collection showing there was no increase to the GANN Limit.

**Recommended motion:** It is recommended that the Board approve the GANN resolution.

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

### 9.2 RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

PG. 12

**Background:** CA Ed Code 60119 requires school districts to provide notice that sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum framework.

**Plan:** Review the Resolution

**Public Comment:**

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#### Board of Trustees

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



**Board Discussion:** Two Rock Union School District is meeting the requirement of sufficient textbooks and instructional materials for each student.

**Recommended motion:** It is recommended that the Board approve Resolution 2023-7.

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

13 9.3 **Resolution for Adopting the 2023 Multi-Jurisdictional Hazard Mitigation Plan** PG.

**Background:** Section 322 of the Disaster Mitigation Act of 2000 (DMA 2000) requires state and local governments to develop and submit for approval a mitigation plan that outlines processes for identifying their respective natural hazards, risks, and vulnerabilities.

**Plan:** SCOE template and plan attached.

**Public Comment:**

**Board Discussion:** The Board reviewed the Hazard Mitigation Plan provided by Two Rock Union School District.

**Recommended motion:** It is recommended that the Board approve the Hazard Plan Resolution.

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

9.4 **Painting Proposal - Building and Window Trim** PG. 32

**Background:** The school building trim is flaking and in need of painting. The District's fund 40 will be used to cover the cost. The amount of the bid from Primal Paint Co. is \$57,410.00.

**Plan:** Contract with Primal Paint Co.

**Public Comment:**

**Board Discussion:** The Board reviewed the painting trim. They recommended lead testing be completed before painting begins.

**Recommended motion:** It is recommended that the Board approve the painting bid.

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

9.5 **2022-2023 Unaudited Actuals**  
PG. 33

**Background:** At the end of the fiscal year, the District has 75 days to close the books. The board must take actions to accept the Unaudited Actuals and submit to the County Office of Education by September 15, 2023.

**Plan:**

**Public Comment:**

**Board Discussion:** Chris Thomas presented the Unaudited Actuals for the 2022-2023 School Year.

**Recommended motion:** It is recommended that the Board accepts the 2022-23 Unaudited Actuals.

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

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**Board of Trustees**

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

10. **ADJOURNMENT TO CLOSED SESSION** (if necessary)
11. **RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
12. **DATES AND FUTURE AGENDA ITEMS -**
13. **SIGNING OF PAPERS - Resolutions**
14. **ADJOURNMENT**

**ACTION**

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

Posted By:



Stephen Owens, Superintendent

***Accessibility Accommodations***

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

***Public Records***

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

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**Board of Trustees**

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

September 12, 2023

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

Dear Mr. Owens,

In accordance with Education Code Section 42127, the Sonoma County Superintendent of Schools (County) has reviewed the Two Rock Union School District's (District) 2023-24 Adopted Budget to determine if it complies with the Criteria and Standards for financial stability and allows the District to meet its financial obligations for the budget and two subsequent years.

The District's Adopted Budget has been analyzed in the context of the May Revision to the Governor's budget proposal for the 2023-24 year, as well as the 2023-24 Adopted State Budget and related trailer bills that were approved subsequent to the District's budget adoption, along with the County's approval of the District's 2023-24 Local Control and Accountability Plan (LCAP). Based on our analysis, the County Office has concluded the District has met the necessary requirements and therefore **approves** the District's budget as adopted by the District Board of Trustees (Board).

### **Adopted Budget**

As adopted by the District's Governing Board, the 2023-24 budget reflects an ending fund balance in the General Fund of \$1,683,768; comprised of \$1,683,767 in unrestricted fund balance and \$1 in restricted fund balance. The minimum state reserve level of 5% for a district of your size has been met. In 2023-24, the General Fund reports unrestricted deficit spending of -\$2,553.

The District is projecting an unrestricted ending fund balance of \$1,420,903 in 2024-25 with unrestricted deficit spending of -\$262,864 and \$1,047,448 in 2025-26 with unrestricted deficit spending of -\$373,455. The minimum state reserve reported as met in both years. Even though the District meets minimum reserve requirements, the County Office remains concerned about on-going deficit spending. We urge the District to review and monitor revenues, expenditures, and fund balances of all funds.

### **Collective Bargaining**

Based upon the Criteria and Standards, negotiations with all bargaining units in the 2023-24 fiscal year are settled.





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

**Summary**

Our office appreciates the preparation and timely submittal of your Adopted Budget Report. A technical review will be communicated to the business office. The First Interim Report is due to our office no later than December 15, 2023. **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

c:

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

**Includes Purchase Orders dated 08/01/2023 - 08/31/2023** **Board Meeting Date 09/14/2023**

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00023	Renaissance Learning	TWRK	2023-2024 Renaissance Learning Sub. Renewal	01-4340	13,850.24
P24-00024	Sonoma Technology Partners	TWRK	TK/Intervention New Teacher Technology	01-4445	1,673.34
P24-00025	American Storage	TWRK	Cargo Container Rentals- Mold Remediation	01-8699	520.00
P24-00026	Pylon Communications LLC	TWRK	Phone System 2023-24	01-4400	4,224.00
P24-00027	Shred-It US JV LLC Shred-It US A LLC	TWRK	2023-24 Shredding Services	01-5800	660.00
P24-00028	CSBA	TWRK	2023-24 CSBA & ELA Membership Fees	01-5300	2,925.00
P24-00029	Office Depot	TWRK	2023-24 Copy Paper- Instruction	01-4351	613.68
P24-00030	Office Depot	TWRK	Paper for Instruction	01-4351	314.03
P24-00031	Pacific Gas & Electric	TWRK	2023-24 Electricity Charges	01-5520	19,500.00
P24-00032	Frontline Technologies	TWRK	2023-24 Absence Management	01-5300	875.27
P24-00033	NAFIS	TWRK	2023-24 Membership	01-5300	540.04
P24-00034	Schoolwise Technologies	TWRK	2023-24 Schoolwise Tech Support	01-5840	2,400.00
P24-00035	Remind 101, Inc.	TWRK	2023-24 Subscription Fee	01-5840	937.02
P24-00036	CSBA	TWRK	2023-24 GAMUT Renewal	01-5300	3,410.00
P24-00037	ACSA	TWRK	2023-24 Membership for Stephen Owens	01-5300	1,627.00
P24-00038	Amazon Capital Services, Inc.	TWRK	PE Supplies 2023-24	01-4300	620.47
P24-00039	Amazon Capital Services, Inc.	TWRK	6th Grade Wonders Your Turn Student Books	01-4115	207.06
P24-00040	Householder, Liz	TWRK	Fall 23-24 Reim. NPS Student Transportation	01-5800	2,759.40
P24-00041	Recology Sonoma MARin	TWRK	2023-24 Waste Management Services	01-5560	3,500.00
P24-00042	Terminix	TWRK	2023-24 Pest Control Service Contract	01-5800	1,116.00
P24-00043	US Bank Corporate Payment Systems	TWRK	Zoom Subscription 2023-24	01-4340	104.93
P24-00044	US Bank Corporate Payment Systems	TWRK	Kyocera Copier Lease 2023-24	01-5632	994.00
P24-00045	U.S. Bank Equipment Finance	TWRK	2023-24 Kyocera Copier Lease	01-5631	10,523.04
P24-00046	Discovery Office Systems	TWRK	2022/23 Overage Charges A21271	01-5632	458.10
P24-00047	Amazon Capital Services, Inc.	TWRK	Geena Woods Classroom Supplies	01-4300	100.44
P24-00049	Sonoma County Office Of Educ.	TWRK	SCOE Print Shop- Student Cumulative Folder	01-4350	54.25
P24-00050	Amazon Capital Services, Inc.	TWRK	Perry Gray 23-24 Classroom Supplies	01-4300	271.25
P24-00051	Amazon Capital Services, Inc.	TWRK	Anna O'Shea 23-24 Classroom Supplies	01-4300	271.25
P24-00052	Amazon Capital Services, Inc.	TWRK	Mariela Lozano 23-24 Classroom Supplies	01-4300	271.25
P24-00053	Amazon Capital Services, Inc.	TWRK	Kim Lloyd 23-24 Classroom Supplies	01-4300	271.25

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.

ESCAPE DISTRICT

Includes Purchase Orders dated 08/01/2023 - 08/31/2023				Board Meeting Date 09/14/2023	
PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P24-00054	Amazon Capital Services, Inc.	TWRK	Eliza Zindler 23-24 Classroom Supplies	01-4300	271.25
P24-00055	Amazon Capital Services, Inc.	TWRK	Megan Simon Jordan 23-24 Classroom Supplies	01-4300	271.25
P24-00056	Amazon Capital Services, Inc.	TWRK	Emille Klein 23-24 Classroom Supplies	01-4300	271.25
P24-00057	Castino Restaurant Equipment and Supply, Inc	TWRK	Milk Cooler	01-4400	4,162.55
P24-00059	Redwood Lock, Inc	TWRK	Repair Storage Door Lock	01-5630	178.00
P24-00060	Procure Software Holding, LLC	TWRK	2023-24 Childcare Billing Software	01-5300	948.00
P24-00061	John Antonio Landscaping	TWRK	Landscaping 2023-24	01-5830	13,000.00
P24-00062	American Storage	TWRK	Cargo Container Rentals- Mold Remediation	01-8699	520.00
P24-00063	STLR	TWRK	CBO Consultant 2023-24	01-5830	19,200.00
P24-00064	Twig Education	TWRK	Twig Leveled Readers 2023-24	01-4300	2,452.45
P24-00065	Sonoma Technology Partners	TWRK	Grade 2 Classroom Set Chromebooks	01-4445	10,854.53
P24-00066	Office Depot	TWRK	Copier Ink/Toner Classrooms 2023-24	01-4310	1,000.00
P24-00067	Office Depot	TWRK	Office & Administration Toner Supplies	01-4350	350.00
P24-00069	B A Electric, Inc.	TWRK	Electrical Repair Water Fountain Outlet	01-5630	241.79
Total Number of POs				44	
				Total	<u>129,313.38</u>

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	44	129,313.38

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.

ESCAPE




Includes Purchase Orders dated 08/01/2023 - 08/31/2023

Board Meeting Date 09/14/2023

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
P24-00015	14,094.65	01-6100	General Fund/Sites & Improvement Of Sites	1,187.70
P24-00021	1,244.37	01-4400	General Fund/Inventory Equipment	4.00
			<b>Total PO Changes</b>	<b>1,191.70</b>

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

ESCAPE 

Checks Dated 08/01/2023 through 08/31/2023

Board Meeting Date 09/14/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
1976702	08/02/2023	All-Guard Alarm Systems	01-5830		281.11
1976703	08/02/2023	American Storage	01-8699		390.00
1976704	08/02/2023	Corner to Corner Cleaning	01-5830		20,796.53
1976705	08/02/2023	CSBA	01-5300		2,925.00
1976706	08/02/2023	Nor-Cal Pumpworks	01-6100		14,094.65
1976707	08/02/2023	Pylon Communications LLC	01-4400		351.76
1976708	08/02/2023	Shred-It USA	01-5800		85.58
1976709	08/02/2023	Sonoma Technology Partners	01-5800		440.00
1976710	08/02/2023	Teachers' Curriculum Institute	01-4110		17,716.32
1976711	08/02/2023	Anova Education and Behavior	01-9510		5,324.56
1976712	08/02/2023	Petaluma Schools - Business	01-9510		21,114.75
1977839	08/09/2023	ACSA	01-5300		1,627.00
1977840	08/09/2023	CSBA	01-5300		3,410.00
1977841	08/09/2023	Fishman Supply Company	01-4390		864.33
1977842	08/09/2023	Frontline Technologies	01-5300		875.27
1977843	08/09/2023	NAFIS	01-5300		540.04
1977844	08/09/2023	Office Depot	01-4351		314.03
1977845	08/09/2023	Pacific Gas & Electric	01-5520		446.56
1977846	08/09/2023	Remind 101, Inc.	01-5840		937.02
1977847	08/09/2023	Schoolwise Technologies	01-5840		2,400.00
1977848	08/09/2023	Petaluma Schools - Business	01-9330	15,875.00	
			01-9510	2,640.00	18,515.00
1979652	08/18/2023	All-Guard Alarm Systems	01-5830		10.00
1979653	08/18/2023	Amazon Capital Services, Inc.	01-4300	407.19	
			01-4350	74.35	481.54
1979654	08/18/2023	American Storage	01-8699		130.00
1979655	08/18/2023	Ameriprints	01-5862		200.00
1979656	08/18/2023	AT&T CALNET 3	01-5911		496.88
1979657	08/18/2023	US Bank Corporate Payment Systems	01-4340	104.93	
			01-5632	496.98	601.91
1979658	08/18/2023	Corner to Corner Cleaning	01-5830		1,904.00
1979659	08/18/2023	Fishman Supply Company	01-4390		392.10
1979660	08/18/2023	Renaissance Learning	01-4340		13,850.24
1979661	08/18/2023	Terminix	01-5800		93.00
1979662	08/18/2023	U.S. Bank Equipment Finance	01-5631		1,783.06
1979663	08/18/2023	Kyocera Document Solutions Northern California Inc	01-5632		458.10
1980311	08/23/2023	All-Guard Alarm Systems	01-5830		286.35
1980312	08/23/2023	Amazon Capital Services, Inc.	01-4115		207.06
1980313	08/23/2023	American Storage	01-8699		130.00
1980314	08/23/2023	Jakob Boisclair Clear Wood Plumbing	01-5800		1,865.00
1980315	08/23/2023	John Antonio Landscaping	01-5830		3,260.00
1980316	08/23/2023	Office Depot	01-4351		613.68
1980317	08/23/2023	Procure Software Holding, LLC	01-5300		948.00
1980318	08/23/2023	Redwood Lock, Inc	01-5630		178.00

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

ESCAPE 

Page 1 of 2 -4-

Checks Dated 08/01/2023 through 08/31/2023			Board Meeting Date 09/14/2023		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
1980319	08/23/2023	STLR	01-5830		3,200.00
1980320	08/23/2023	Sonoma Technology Partners	01-4400	1,244.37	
			01-4445	1,673.34	2,917.71
1980832	08/25/2023	Rebekah Arndt	01-9510		75.00
1980833	08/25/2023	Employment Development Dept.	01-9510		1,134.19
1980834	08/25/2023	John Antonio Landscaping	01-9510		3,857.50
1980835	08/25/2023	Petaluma Schools - Business	01-9510		3,000.00
1980836	08/25/2023	Zoe Brooker	01-9510		495.00
Total Number of Checks			48		<u>156,017.83</u>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	48	156,017.83
	Total Number of Checks	48	156,017.83
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		<u>156,017.83</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.

ESCAPE ~~8/13/2023~~





TWO ROCK UNION SCHOOL DISTRICT

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

RESOLUTION NO. 2023-7

WHEREAS, the governing board of Two Rock Union SD, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 14, 2023, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks, and;

THEREFORE, it is resolved that for the 2023-24 school year, the Two Rock Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing resolution was moved by Trustee Gayleen Maas, seconded by Trustee Nicolas Noyes, and adopted on September 14, 2023 by the following vote:

Trustee Maas	✓	<u>Aye</u>
Trustee Martin	✓	<u>Aye</u>
Trustee Mazzetta		<u>absent</u>
Trustee Silvestrini	✓	<u>Aye</u>
Trustee Noyes	✓	<u>Aye</u>

I certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Two Rock Union School District.

  
\_\_\_\_\_  
President

Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE  
TWO ROCK UNION SCHOOL DISTRICT  
FOR ADOPTING THE "GANN" LIMIT**

Resolution Number: 2023-9

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2022-2023 fiscal year and a projected Gann Limit for the 2023-2024 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2022-2023 and 2023-2024 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2022-2023 and 2023-2024 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

NOW THEREFORE IT BE RESOLVED THAT the Gann appropriations limit for TRUSD subject to the limitations contained in Article XIII-B of the California Constitution and Chapter 1205 of Statutes of 1980, shall be as follows,

Gann Limit, 2022-2023 (Adjusted Appropriations Limit)	\$1,221,320.87
Gann Limit, 2023-2024 (Estimated):	\$1,054,750.24

The foregoing resolution was introduced by Trustee John Silvestrini, who moved its adoption, second by Trustee Cayleen Maas, and adopted on roll call on September 14, 2023, by the following vote:

	AYE	NO	ABSENT/ NOT VOTING
Trustee Maas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Mazzetta	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Trustee Martin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Noyes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trustee Silvestrini	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SO ORDERED.

  
 \_\_\_\_\_  
 President, Board of Trustees



	2022-23 Calculations		2023-24 Calculations		Entered Data/ Totals
	Extracted Data	Adjustments*	Extracted Data	Adjustments*	
<b>A. PRIOR YEAR DATA</b>					
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Prebid/Line D11, PY column)	1,195,477.69		1,195,477.69		1,221,320.87
2. PRIOR YEAR GANN ADA (Prebid/Line B3, PY column)	126.22		126.22		119.90
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>					
3. District Lapses, Reorganizations and Other Transfers					
4. Temporary Voter Approved Increases					
5. Less: Lapses of Voter Approved Increases					
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)					
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)					
<b>B. CURRENT YEAR GANN ADA</b>					
2022-23 data should tie to Principal Appointment Data Collection attendance reports and include ADA for charter schools reporting with the district)					
1. Total K-12 ADA (Form A, Line A6)	119.90		119.90		99.15
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			119.90		99.15
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)					
1. Homeowners' Exemption (Object 8021)	1,175.77		1,175.77		1,500.00
2. Timber Yield Tax (Object 8022)	0.00		0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00		0.00
4. Secured Roll Taxes (Object 8041)	227,981.38		227,981.38		220,000.00
5. Unsecured Roll Taxes (Object 8042)	7,049.70		7,049.70		7,000.00
6. Prior Years' Taxes (Object 8043)	202.22		202.22		0.00
7. Supplemental Taxes (Object 8044)	34,425.95		34,425.95		21,500.00
<b>2022-23 P2 Report</b>					
<b>2023-24 P2 Estimate</b>					
<b>2022-23 Actual</b>					
<b>2023-24 Budget</b>					

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	201,027.00		201,827.00	250,000.00		250,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8025)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8021)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8022) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8023) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	471,862.02	0.00	471,862.02	500,000.00	0.00	500,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8014)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	471,862.02	0.00	471,862.02	500,000.00	0.00	500,000.00
EXCLUDED APPROPRIATIONS						
*9a. Medicare (Enter federally mandated amounts only from objs. 3301 & 2302; do not include negotiated amounts)			14,169.05			15,454.00
19b. Qualified Capital Outlay Projects	85,000.00		85,000.00	85,000.00		85,000.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)						
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	85,000.00	0.00	99,169.05	85,000.00	0.00	160,454.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,124,185.00		1,124,185.00	1,089,554.00		1,089,554.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(26,805.00)		(26,805.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,097,380.00	0.00	1,097,380.00	1,089,554.00	0.00	1,089,554.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8900-8999)	3,022,319.96		3,022,319.96	2,899,419.00		2,899,419.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,463.13		35,463.13	25,000.00		25,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,195,477.69			1,221,320.87
2. Inflation Adjustment			1,0755			1,0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9499			0.8289
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,221,320.67			1,054,750.24
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C1B)			471,862.02			569,000.00
6. Preliminary State Aid Calculation			14,388.00			11,898.90
7. Local Revenues in Proceeds of Taxes			848,627.90			655,204.24
a. Maximum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C28 or less than zero)			848,627.90			655,204.24
b. Maximum State Aid in Local Limit (Lesser of Line C28 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)						
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C28 or less than zero)			15,687.25			10,647.28
9. Total Appropriations Subject to the Limit			487,549.27			510,047.28
a. Local Revenues (Line D7b)			832,940.65			645,456.96
b. State Subventions (Line D8)			487,549.27			
c. Less: Excluded Appropriations (Line C23)			832,940.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			95,169.05			
10. Adjustments to the Limit Per Government Code Section 7502.1 (Line D9d minus D4)			1,221,320.87			
<b>SUMMARY</b>						
11. Adjusted Appropriations Limit			0.00			







TWO ROCK UNION SCHOOL DISTRICT

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

RESOLUTION NO. 2023-7

WHEREAS, the governing board of Two Rock Union SD, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 14, 2023, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks, and;

THEREFORE, it is resolved that for the 2023-24 school year, the Two Rock Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing resolution was moved by Trustee Gayleen Maas, seconded by Trustee Nicolas Noyes, and adopted on September 14, 2023 by the following vote:

Trustee Maas	✓	<u>Aye</u>
Trustee Martin	✓	<u>Aye</u>
Trustee Mazzetta		<u>absent</u>
Trustee Silvestrini	✓	<u>Aye</u>
Trustee Noyes	✓	<u>Aye</u>

I certify the foregoing to be a full, true, and correct resolution duly adopted by the Board of Trustees of the Two Rock Union School District.

  
\_\_\_\_\_  
President

Board of Trustees



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

**A RESOLUTION OF TWO ROCK UNION SCHOOL ADOPTING THE 2023 MULTI-JURISDICTIONAL HAZARD  
MITIGATION PLAN  
SEPTEMBER 14, 2023  
Resolution 2023-8**

**WHEREAS**, the project area of Sonoma County is vulnerable to natural hazards which may result in loss of life and property, economic hardship, and threats to public health and safety; and

**WHEREAS**, Section 322 of the Disaster Mitigation Act of 2000 (DMA 2000) requires state and local governments to develop and submit for approval a mitigation plan that outlines processes for identifying their respective natural hazards, risks, and vulnerabilities; and

**WHEREAS**, Two Rock Union School District acknowledges the requirements of Section 322 of DMA 2000 to prepare the Multi-Jurisdictional Hazard Mitigation Plan (Plan) in order to be eligible for pre- and post-disaster federal hazard mitigation grant funds; and

**WHEREAS**, the Sonoma County Office of Education acted as the lead for the Executive Planning Team and worked with 38 agencies representatives including opening the planning process to pertinent external stakeholders; and

**WHEREAS**, a public involvement process consistent with the requirements of DMA 2000 was conducted to develop the Plan; and

**WHEREAS**, the Plan recommends mitigation activities that will reduce losses to life and property affected by natural hazards that face the Sonoma County Office Education; and

**NOW, THEREFORE THE Two Rock Union School, RESOLVES AS FOLLOWS:**

**SECTION 1.** The Board finds that all of the facts set forth in the Recitals of this Resolution are true and correct.

**SECTION 2.** The Board has reviewed the Plan and based upon the whole record before it, in the exercise of its independent judgment and analysis, approves and adopts the 2023 Multi-Jurisdictional Hazard Mitigation Plan.



The foregoing resolution was moved by John Silvestrini, seconded by Gayleen Meas, and adopted at a regular meeting of the Sonoma County Board of Education on September 14, 2023, by the following roll call vote:

AYES:

NOES:


ABSTAIN:

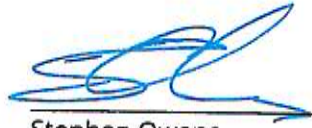
ABSENT:

STATE OF CALIFORNIA

COUNTY OF SONOMA

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 14 September 2023.

  
\_\_\_\_\_  
John Martin  
President  
Two Rock Union School District

  
\_\_\_\_\_  
Stephen Owens  
Superintendent  
Two Rock Union School District



117 BERNAL ROAD #70-625  
SAN JOSE, CA 95119  
Phone: 408-462-7590

Date: 08/14/2023

**Bill To:**

**TERMS**

Total Price Due Upon Completion: **\$57,410.00**

IF JOB MENTIONED IS ACCEPTED TOTAL PRICE WILL BE COLLECTED UPON COMPLETION. CLIENT MUST SIGN BELOW IF AGREE TO CONTRACT MENTIONED. IF CLIENT DECIDES TO CANCEL CONTRACT AFTER IT HAS BEEN SIGNED AND ONLY BEFORE WORK HAS BEGAN, A FEE OF \$250.00 WILL BE CHARGED FOR THE ESTIMATE/QUOTE.

**NOTE:** ANY AMOUNT 30 DAYS PAST DUE WILL BE SUBJECT TO A 1% PER MONTH FINANCE CHARGE. IF PAYMENT IS NOT MADE, A MECHANICS LIEN COULD BE PLACED ON YOUR PROPERTY AND ALL ADDITIONAL CHARGES TO COVER COURT FEES, ATTORNEY FEES, ETC.

X \_\_\_\_\_ X \_\_\_\_\_ Date \_\_\_\_\_  
Customers Name Print Customer Signature

This proposal contains **Zero (0)** hrs. allowances for Trade Damage. It is recommended that you carry a contingency budget for anticipated trade damage touch up. Prices are based upon quoted scope of work and quote will become part of the contract documents. General Contractor to provide temporary power, task lighting, water, heating, ventilation as required per specification and one full set of plans and specifications for our use. General Contractor to ensure continuous and consistent daily workflow for all PRIMAL PAINT crews. Special attention should be paid to PDCA (Painting and Decorating Contractors of America) Standards P1 thru P10, specially P1-4 (Financial Responsibility for Trade Damage Touch up and P7-04 (Proper Sequencing. This proposal is based on all PDCA standards and can be viewed at: ([www.pdca.org/standards](http://www.pdca.org/standards)). \***BID Insurance: Bid based on 2M/2M aggregate – WC: 1M**

SALES TAX INCLUDED

Regular Meeting September 14, 2023

**Approval of the 2022-23 Unaudited Actuals for the Two Rock Union School Districts for all Funds**

**Situation:** *In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.*

**Plan:** The plan is to present the 2022-23 Unaudited Actuals for the Two Rock Union School District

*This agenda item presented for Board discussion and approval is the 2022-23 Unaudited Actuals for the Two Rock Union School District. Upon approval of the financial statements by the Board of Trustees, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15<sup>th</sup>.*

*The following reports are included in the SACS State Software:*

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Special Education Maintenance of Effort (SEMA/SEMB)*
- *Schedule of Categoricals*
- *Program Cost Report – Allocation Factors (Form PCRAF)*
- *Program Cost Report (form PCR)*
- *Summary of Interfund Activities – Actuals*
- *Technical Review Checks (TRC)*

*All of the reports reflect that Two Rock Union School District has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula.*

*The following is a list of the ending fund balances as of June 30, 2023:*

- *Fund 01 (General Fund) \$2,298,614.87*

- Fund 14 (Deferred Maintenance Fund) \$12,048.09
- Fund 17 (Special Reserve for Other Than Capital Outlay Projects) \$66,395.19
- Fund 40 (Reserve for Capital Outlay) \$272,853.66

Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:

**1. Unrestricted Revenues:**

- a) Federal Impact Aid Increased based on final receipts for prior years
  - i. See All Other Inter-Fund Transfer 7619
- b) Interest earnings came in higher due to higher 4<sup>th</sup> quarter interest rates.
- c) Lottery earnings (Prop 20 and non-Prop 20) came in significantly higher based on estimated final 4<sup>th</sup> QTR rates from the State and **Increases** in Lottery sales
- d) Other State Revenues for Pupil Transportation reimbursement from the State
- e) Other Local Revenues came in higher primarily due to prior year SCOE reimbursements for BTSAs and CABE conferences and childcare revolving fund clearing account checks
- f) Local Control Funding Formula (LCFF):
  - i. There were fluctuations in the various components of local property taxes. The overall net variance is only \$<27,941> and is due in large part to prior year adjustments in State Aid. There was no variance in ADA since the District, due to the pandemic, is using the higher of the 3-year average P2 ADA.

**2. Unrestricted Expenditures:**

- a) Certificated Salaries came in lower due to a vacancy in the ELD teaching position supported by Supplemental funding.
- b) Classified salaries were also lower due lower sub costs and vacancies.
- c) **Employee Benefits** were proportionately impacted due to the fluctuations in salary accounts.
- d) **Materials and Supplies** came in lower based on final purchases for goods.
  - i. Costs for hand sanitizer, etc was moved to COVID funds during closing
  - ii. Food costs were lower
  - iii. Technology and software licensing costs were lower and moved to appropriate accounts
  - iv. Certain costs moved from Unrestricted to COVID funds for 1:1 student devices - approx. \$15K to support ongoing student learning recovery
- e) Variances in **Other Operating Expenditures** were due to various factors including:
  - i. Portion of the Counseling Contract was unable to be filled 2<sup>nd</sup> semester
  - ii. Prior year adjustments due to overpayments in 2021
  - iii. Certain costs moved from Supplemental funds to COVID funds for IT support for implementation of the 1:1 student devices
- f) Capital Outlay
  - i. Cost of Remediation for portable storage building initial thought to be capital improvement moved to major repair (5600) due to outcome due to demo of building
- g) All Other Interfund Transfers
  - i. Increase transfer to Fund 40 due to increase in one-time Federal Impact aid for prior year funds

**3. Restricted Revenues:**

- a) Decreases in Child Nutrition (Summer Seamless) Federal and State Funding
  - i. Final meals served lower than expected at year end
- b) Deferred Revenue for Federal Covid Grants and Title Grants

- c) *STRS on Behalf Calculations lower than budgeted by \$21,764 (8590)*
- d) *Lottery earnings (Prop 20) came in slightly higher based on estimated final 4<sup>th</sup> QTR rates*
- e) *Reduction in Contribution to Special Education due in large part to lower contract costs and higher Special Education Revenues (\$7,056)*

**4. Restricted Expenditures:**

- a) *Restricted Expenditures came in lower due in large part due to the*
  - i. *Substitute costs and Other Pay*
  - ii. *Hourly Music Specialist*
  - iii. *STRS on Behalf Calculations lower than budgeted by \$21,764 (3100)*
  - iv. *Lower Materials and Supply costs*
  - v. *Higher Food Costs due to Universal Meal (Summer Seamless Prog)*
  - vi. *Lower Special Education Contracts including SOCC and Transportation costs*
  - vii. *Projected reserves for programs that are intended to extend beyond the current year (4-6 years) (5800)*

**5. Components of Ending Fund Balance**

**a) Non-Spendable:**

- i. *Revolving Cash \$2,000*
- ii. *Prepaid Items \$5,821*

**b) Restricted:**

- i. *Legally Restricted Program reserves will be budgeted in the 1<sup>st</sup> Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise. Total \$466,936*

**c) Committed: NONE**

**d) Assigned:**

- i. *The District is recommending several Board designated set-asides.*
  - 1. *Additional 5% \$126,276 REU*
  - 2. *Locally Restrict Funds (Child Care; Counseling Reimb., etc.) \$100,334*
  - 3. *2022-23 Supplemental Carryover that is required to be spent in 2023-24 \$65,999 This is in addition to the amount of Supplemental funds generated by the LCFF in 2023-24*

**Total Assigned: \$292,609**

**e) Unassigned:**

- i. *The district continues to maintain 5% reserve for economic uncertainty required by the State of California \$126,276*
- ii. *Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$1,404,973*

**Total Ending Fund Balance \$2,298,615**

**Submitted/Recommended by:**

Chris Thomas, Chief Business Official (Consultant)

**Recommendation:**

Approval of the 2022-23 Unaudited Actuals



**Quick Summary/Abstract:**

**Fiscal Impact:**

Over the past two months, staff has completed the closing process for all funds within the Two Rock Union School District. The components of ending fund balance for the combined General Fund as of June 30, 2023 are as follows:

**Reserves and Components of Ending Fund Balance:**

<b>Non-Spendable:</b>	
Revolving cash	\$ 2,000
Stores (Fuel/Oil Inventory)	\$ 0
Prepaid Expenditures	\$ 5,821
<b>Restricted</b>	\$ 466,936
<b>Committed</b>	\$ 0
<b>Assigned</b>	
5% Reserve of Economic Uncertainties	\$ 126,276
Locally Restricted funds	\$ 100,334
Supplemental Carryover	\$ 65,999
<b>Unassigned</b>	
Reserve for Economic Uncertainty (REU)	\$ 126,276 5%
Available	<u>\$ 1,404,973</u>
<b>Total Ending Fund Balance</b>	<b>\$ 2,298,615</b>

**NOTE:** It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.

**Associated File Attachments**

- Comparative Spreadsheets
- Certification
- General Fund
- Table of Contents

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2022-23

UNAUDITED ACTUALS

	UNRESTRICTED GENERAL FUND			Comments
	BUDGET REVISION 6/15/2023 (A)	UNAUDITED ACTUALS 9/14/2023 (B)	Variance (B) - (A) (C)	
	146,61	146,61	0,00	Using 3-year average ADA
<b>BEGINNING FUND BALANCE:</b>	\$1,577,871	\$1,577,871	\$0	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$700,234	\$1,009,948	\$309,714	Update LCFF Calcs w/ 3-year avg
8012 Education Protection Account	\$396,773	\$114,237	(\$282,536)	P2 ADA and Unduplicated counts
8019 State Aid - Prior Year	\$819	(\$26,805)	(\$27,624)	PY State Aid adjustments
8021 Homeowners Exemptions	\$1,113	\$1,176	\$63	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$213,196	\$227,981	\$14,785	Update for final property tax receipts
8042 Unsecured	\$6,970	\$7,050	\$80	
8043 Prior Year Taxes	\$0	\$202	\$202	
8044 Supplemental	\$31,100	\$34,426	\$3,326	
8045 ERAF	\$246,978	\$201,027	(\$45,951)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	
<b>Total LCFF</b>	\$1,597,183	\$1,569,242	(\$27,941)	Net change in LCFF-PY Adjust
<b>Federal Revenues</b>				
8110 Impact Aid	\$350,000	\$446,665	\$96,665	Per Final Impact Aid receipts
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
<b>Total Federal Revenues</b>	\$350,000	\$446,665	\$96,665	
<b>State Revenues</b>				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$4,410	(\$717)	
8560 Lottery (Non-Prop 20)	\$25,063	\$27,434	\$2,371	Per final lottery-higher est. sales
8590 All Other State Revenues	\$900	\$5,961	\$5,061	State transportation reimbursement
<b>Total State Revenues</b>	\$31,090	\$38,805	\$7,715	
<b>Local Revenues</b>				
8650 Leases and Rentals	\$7,500	\$8,250	\$750	per final
8660 Interest Earnings	\$15,000	\$35,483	\$20,483	Increased interest rates
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$50,158	\$73,878	\$23,720	PY SCOE/BTSA Reimb/Childcare
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
<b>Total Local Revenues</b>	\$72,658	\$117,611	\$44,953	
<b>TOTAL REVENUES</b>	\$2,050,931	\$2,172,323	\$121,392	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$225,872)	(\$204,285)	\$22,587	Special Ed Contribution
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	(\$225,872)	(\$204,285)	\$22,587	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$1,824,059	\$1,968,038	\$143,979	

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2022-23

UNAUDITED ACTUALS		UNRESTRICTED GENERAL FUND			Comments
		BUDGET REVISION 6/15/2023 (A)	UNAUDITED ACTUALS 9/14/2023 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>					
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$493,196	\$445,475	(\$47,721)	ELD Teacher Vacancy
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$160,600	\$161,100	\$500	Per current staffing
1900	Other Certificated	\$500	\$731	\$231	
Total Certificated Salaries		\$654,296	\$607,306	(\$46,990)	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$50,312	\$47,058	(\$3,254)	Per current staffing
2200	Classified Support	\$25,322	\$20,940	(\$4,382)	Per current staffing
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$100,385	\$99,862	(\$524)	Per current staffing
2900	Other Classified	\$0	\$933	\$933	
Total Classified Salaries		\$176,020	\$168,793	(\$7,227)	
<b>Employee Benefits</b>					
3100	STRS	\$118,893	\$112,786	(\$6,107)	Per Salary Adj. above 19.1%
3200	PERS	\$39,818	\$38,357	(\$1,461)	Per Salary Adj. above
3300	OASDI/Medicare	\$22,427	\$21,759	(\$668)	Per Salary Adj. above
3400	Health & Welfare	\$100,084	\$88,244	(\$11,840)	Per Salary Adj. above
3500	State Unemployment Ins	\$3,914	\$3,711	(\$203)	Per Salary Adj. above
3600	Workers Comp	\$10,149	\$9,235	(\$914)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$295,285	\$274,092	(\$21,193)	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$1,750	\$372	(\$1,378)	Per current estimates
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$69,902	\$44,245	(\$25,657)	Per current estimates
4400	Non-Capital Furniture & Equip	\$85,806	\$68,057	(\$17,749)	Per current estimates
4700	Food	\$0	\$0	\$0	
Total Materials & Supplies		\$157,458	\$112,674	(\$44,784)	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$14,439	\$7,722	(\$6,717)	Per current estimates
5300	Dues & Memberships	\$10,314	\$9,541	(\$773)	Per current estimates
5400	Insurance	\$33,309	\$32,788	(\$521)	Per current estimates
5500	Utilities	\$41,000	\$38,669	(\$2,331)	Per current estimates
5600	Rentals, Leases & Repairs	\$12,792	\$25,665	\$12,873	Contract for remediation
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Operating	\$244,793	\$180,571	(\$64,222)	PY adjust/Counseling Contract/IT
5900	Communications/Telephone	\$8,846	\$10,465	\$1,619	Per current estimates
Total Services and Other Operating Exp.		\$365,493	\$305,421	(\$60,072)	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$20,000	\$0	(\$20,000)	Transfer cost of remediation>5600
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$20,000	\$0	(\$20,000)	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$1,668,552</b>	<b>\$1,468,286</b>	<b>(\$200,266)</b>	

TWO ROCK UNION SCHOOL DISTRICT  
 GENERAL FUND 01  
 FISCAL YEAR 2022-23

UNAUDITED ACTUALS

	UNRESTRICTED GENERAL FUND			Comments
	BUDGET REVISION 6/15/2023 (A)	UNAUDITED ACTUALS 9/14/2023 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>				
<b>Indirect/Direct Cost</b>				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$47,837)	(\$23,235)	\$24,602	Indirect rate @ 18.17%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$47,837)	(\$23,235)	\$24,602	
<b>TOTAL EXPENDITURES</b>	<b>\$1,620,715</b>	<b>\$1,445,051</b>	<b>(\$175,664)</b>	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$275,000	\$175,000	Increase Facilities Tsf>Fd 40
Total Financing Uses:	\$100,000	\$275,000	\$175,000	(due to increase in Fed Impact Aid)
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$1,720,715</b>	<b>\$1,720,051</b>	<b>(\$664)</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>\$103,344</b>	<b>\$247,987</b>	<b>\$144,643</b>	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COMMITTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ASSIGNED</b>				
Board Designated:				
5% REU	\$157,606	\$126,276	(\$31,330)	
Locally restricted funds	\$0	\$100,334	\$100,334	Childcare, Foundation, Counseling
Supplemental Carryover	\$0	\$65,999	\$65,999	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties Available	\$157,606	\$126,276	(\$31,330)	5% Reserve
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$1,681,215</b>	<b>\$1,825,858</b>	<b>\$144,643</b>	\$1 variance due to rounding

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2022-23

	RESTRICTED GENERAL FUND			Comments
	BUDGET REVISION 6/15/2023 (A)	UNAUDITED ACTUALS 9/14/2023 (B)	Variance (B) - (A) (C)	
UNAUDITED ACTUALS	146.61	146.61	0	
<b>BEGINNING FUND BALANCE:</b>	\$223,959	\$223,957	(\$2)	
<b>REVENUES</b>				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$21,810	\$2,989	Special Education
Total LCFF	\$18,821	\$21,810	\$2,989	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$21,492	\$2,094	AB602 Spec Ed
8220 Child Nutrition	\$78,207	\$58,621	(\$19,586)	Universal Meals based on final
8290 All Other Federal Revenue	\$196,342	\$109,618	(\$86,724)	PY Carryover/Deferred Revenue
Total Federal Revenues	\$293,947	\$189,731	(\$104,216)	
State Revenues				
8520 Child Nutrition	\$80,000	\$57,852	(\$22,148)	Final reimbursement
8560 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$11,434	\$15,501	\$4,067	Per final 4th QTR estimates
8590 All Other State Revenues	\$541,898	\$440,825	(\$101,073)	Def Revenue/STRS on Behalf
Total State Revenues	\$633,332	\$514,178	(\$119,154)	
Local Revenues				
8625 Community Redevelopment Fund	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$725	\$0	(\$725)	RESIG Safety Block Grant
8792 Transfer of Apportionment from C	\$122,296	\$124,269	\$1,973	AB502 Special Ed
Total Local Revenues	\$123,021	\$124,269	\$1,248	
<b>TOTAL REVENUES</b>	<b>\$1,069,121</b>	<b>\$849,988</b>	<b>(\$219,133)</b>	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$226,872	\$204,285	(\$22,587)	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$226,872	\$204,285	(\$22,587)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,295,993</b>	<b>\$1,054,273</b>	<b>(\$241,720)</b>	



TWO ROCK UNION SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2022-23  
0

		RESTRICTED GENERAL FUND			Comments
		BUDGET REVISION 6/15/2023 (A)	UNAUDITED ACTUALS 9/14/2023 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>					
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$90,908	\$92,467	\$1,559	Special Education Other Pay
1200	Certificated Support	\$34,797	\$39,977	\$5,180	S/L TEACHER
1300	Administrative	\$0	\$0	\$0	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$125,705	\$132,444	\$6,739	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$46,374	\$45,473	(\$901)	Sub/Extra Duty Pay
2200	Classified Support	\$27,088	\$25,462	(\$1,626)	Sub/Extra Duty Pay
2300	Administrative	\$971	\$970	(\$1)	Sub/Extra Duty Pay
2400	Clerical Salaries	\$19,617	\$18,862	(\$755)	Bilingual Clerk Title I
2900	Other Classified	\$0	\$3,255	\$3,255	Hourly Music
Total Classified Salaries		\$94,050	\$94,022	(\$28)	
<b>Employee Benefits</b>					
3100	STRS	\$106,215	\$80,676	(\$25,539)	STRS on Behalf Calcs
3200	PERS	\$22,583	\$21,786	(\$797)	Per Salary Adj. above
3300	OASDI/Medicare	\$8,983	\$9,116	\$133	Per Salary Adj. above
3400	Health & Welfare	\$16,299	\$11,057	(\$5,242)	Per Salary Adj. above
3500	State Unemployment Ins	\$1,084	\$1,113	\$29	Per Salary Adj. above
3600	Workers Comp	\$2,600	\$2,695	\$95	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$157,764	\$128,443	(\$31,321)	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$6,700	\$0	(\$6,700)	Per current estimates
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$59,519	\$19,551	(\$39,968)	Per current estimates
4400	Non-Capital Furniture & Equip	\$31,388	\$29,355	(\$2,033)	Per current estimates
4700	Food	\$143,165	\$131,382	(\$11,783)	Final Food Costs/Univ Meals
Total Materials & Supplies		\$240,772	\$180,288	(\$60,484)	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$44,841	\$46,283	\$1,442	Special Education Contract
5200	Travel & Conferences (Mileage)	\$2,356	\$180	(\$2,176)	Per Current Estimates
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$28,384	\$27,249	(\$1,135)	Per Current Estimates
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$662,285	\$148,244	(\$514,041)	NPS/NPS & COVID Funds;
5900	Communications/Telephone	\$0	\$0	\$0	Learning Recovery; Art, Music Blk
Total Services and Other Operatin		\$737,866	\$221,956	(\$515,910)	
<b>Capital Outlay</b>					
6100	Land Improvements	\$27,416	\$27,085	(\$331)	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$27,416	\$27,085	(\$331)	
<b>TOTAL EXPENDITURES 1000-6000</b>		<b>\$618,291</b>	<b>\$533,197</b>	<b>(\$85,094)</b>	

UNAUDITED ACTUAL FINANCIAL REPORT

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_ Date of Meeting:   Sep 14, 2023    
Clerk / Secretary of the Governing Board  
(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

  Anne Marie Norris    
Name  
  District Fiscal Management Advisor    
Title  
  (707) 524-2906    
Telephone  
  anorris@scoo.org    
E-mail Address

  Chris Thomas    
Name  
  Consultant - CBO    
Title  
  (707) 762-6617    
Telephone  
  cthomas@trusd.org    
E-mail Address

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	45.33%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$1,221,320.87
	Appropriations Subject to Limit	\$1,221,320.87
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.18%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

G = General  
Ledger Data; S =  
Supplemental  
Data

Form	Description	Data Supplied For:	
		2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
68	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retire Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Repon	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	



PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) OFF Sources		8010-8099	1,599,242.02	21,810.00	1,591,052.02	1,589,554.00	18,821.00	1,608,375.00	1.1%
2) Federal Revenue		8100-8299	448,964.68	189,731.27	638,695.95	350,000.00	175,154.00	525,154.00	-17.5%
3) Other State Revenue		8300-8599	38,805.21	514,177.77	552,982.98	26,427.00	547,899.00	574,326.00	3.9%
4) Other Local Revenue		8600-8799	117,511.01	124,269.00	241,780.01	68,819.00	222,725.00	191,564.00	-20.8%
5) TOTAL REVENUES			2,172,532.92	849,989.04	3,022,521.96	2,034,810.00	864,599.00	2,899,410.00	-4.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		6000-5999	607,305.69	132,444.46	739,750.15	699,046.00	122,550.00	828,596.00	19.9%
2) Classified Salaries		2000-2999	168,795.43	94,822.33	262,617.76	187,298.00	73,795.00	261,093.00	-0.7%
3) Employee Benefits		3000-3699	274,991.99	126,443.15	400,535.14	310,243.00	146,831.00	456,874.00	14.1%
4) Books and Supplies		4000-4999	112,674.35	180,287.46	292,961.81	85,846.00	137,442.00	221,288.00	-24.5%
5) Services and Other Operating Expenditures		5000-5999	305,419.26	221,955.48	527,374.74	341,304.00	736,836.00	1,078,140.00	104.4%
6) Capital Outlay		6000-6999	0.00	27,085.00	27,085.00	29,000.00	27,416.00	47,416.00	75.1%
7) Other Outlay (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outlay - Transfers of Indirect Costs		7400-7499	173,235.16	23,235.16	196,470.32	30,292.00	30,292.00	0.00	0.0%
9) TOTAL EXPENDITURES		7300-7399	1,445,050.17	805,473.04	2,250,523.21	1,810,445.00	1,274,952.00	2,865,407.00	28.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			727,272.75	44,515.00	771,787.75	424,375.00	(410,383.00)	14,012.00	-88.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8500-8529	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	375,000.00	0.00	275,000.00	100,000.00	0.00	100,000.00	-63.6%
2) Other Sources/Uses									
a) Sources		8630-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7650-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1204,264.84	204,284.84	1,408,549.68	(321,822.00)	321,822.00	6.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(779,234.84)	204,284.84	(574,949.99)	(421,822.00)	321,822.00	(150,100.00)	-63.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			247,987.91	248,799.84	496,787.75	2,553.00	(89,561.60)	(85,986.00)	-117.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,577,870.57	223,958.55	1,801,829.12	1,625,698.46	472,756.39	2,298,614.87	27.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,577,870.57	223,956.55	1,801,827.12	1,825,858.48	472,756.39	2,298,614.87	27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,870.57	223,956.55	1,801,827.12	1,825,858.48	472,756.39	2,298,614.87	27.6%
2) Ending Balance, June 30 (E + F1e)			1,825,858.48	472,756.39	2,298,614.87	1,828,431.48	384,215.39	2,212,625.87	-3.7%
Components of Ending Fund Balance									
a) Non expendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	5,820.82	5,820.82	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	468,935.57	468,935.57	0.00	390,793.87	350,793.87	-16.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9760	252,638.00	0.00	252,638.00	0.00	0.00	0.00	-100.0%
5% Reserve for Economic Uncertainty		9780	126,276.00	0.00	126,276.00	0.00	0.00	0.00	0.0%
Locally Restricted Funds		9780	100,334.00	0.00	100,334.00	0.00	0.00	0.00	0.0%
Supplemental Carry over		9780	65,992.00	0.00	65,992.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	528,276.00	0.00	528,276.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriate Amount		9790	1,404,973.48	0.00	1,404,973.48	1,828,411.48	(6,578.48)	1,821,833.00	29.7%
<b>C. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	1,945,260.39	455,239.49	2,431,469.88				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	1,000.00	0.00	1,000.00				
c) In Revolving Cash Account		9130	2,800.00	0.00	2,800.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	46,286.64	145,437.92	188,724.46				
4) Due from Grantor Government		9290	27,495.00	0.00	27,495.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Stores		9323	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	5,820.62	5,820.62				
8) Other Current Assets		9343	0.00	0.00	0.00				
9) Lease Receivables		9389	0.00	0.00	0.00				
10) TOTAL ASSETS			2,024,942.03	632,468.13	2,656,510.16				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	20,563.55	65,836.69	86,420.24				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	177,600.00	0.00	177,600.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	93,875.05	93,875.05				
6) TOTAL LIABILITIES			198,163.55	59,711.74	357,875.29				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (66 + J2)			1,825,856.49	472,796.39	2,298,652.87				
<b>L. CFF SOURCES</b>									
Principal Appropriation									
State Aid - Current Year		8011	1,039,548.00	0.00	1,039,548.00	699,581.00	0.00	699,581.00	-30.7%
Education Protection Account State Aid - Current Year		8012	114,237.90	0.00	114,237.90	359,973.80	0.00	359,973.80	241.4%
State Aid - Prior Years		8019	(26,805.00)	0.00	(26,805.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,175.77	0.00	1,175.77	1,500.00	0.00	1,500.00	27.6%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	227,981.38	0.00	227,981.38	220,000.00	0.00	220,000.00	-3.5%
Unsecured Roll Taxes		8042	7,049.70	0.00	7,049.70	7,000.00	0.00	7,000.00	-0.7%
Prior Years' Taxes		8043	292.22	0.00	292.22	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8244	34,425.55	0.00	34,425.55	21,500.00	0.00	21,500.00	-37.5%
Education Revenue Augmentation Fund (ERAF)		8045	201,027.00	0.00	201,027.00	250,000.00	0.00	250,000.00	24.4%
Community Redevelopment Funds (SB 617(1991/1992))		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41504)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%); Adjustments			1,569,242.02	0.00	1,569,242.02	1,569,554.00	0.00	1,569,554.00	1.3%
Subtotal, LCFF Sources									
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0090	8091	0.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	21,810.00	21,810.00	0.00	18,821.00	18,821.00	-13.7%
LCFF Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,569,242.02	21,810.00	1,591,052.02	1,569,554.00	18,821.00	1,588,375.00	1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	446,864.58	0.00	446,864.58	350,000.00	0.00	350,000.00	-21.6%
Special Education Enrollment		8181	0.00	21,492.00	21,492.00	0.00	19,386.00	19,386.00	-9.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	58,621.56	58,621.56	0.00	43,207.00	43,207.00	-26.3%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire Reserve Funds		8300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	8,718.59	8,718.59	0.00	14,071.00	14,071.00	61.4%
Title II, Part A, Suspended Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	3090	0.00	4,181.87	4,181.87	0.00	2,721.00	2,721.00	-34.9%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund cal. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund cal. D + E (F)		
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3040, 3060, 3061, 3510, 3150, 3155, 3160, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630			681.64	681.64			16,807.00	-16,807.00	2,365.7%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Career and Technical Education	3500-3599	8290	0.00	96,035.61	96,035.61	0.00	0.00	78,950.00	-17.8%	
All Other Federal Revenue	All Other	8290	446,654.68	189,731.27	636,385.95	250,080.00	176,154.00	525,154.00	-17.5%	
<b>TOTAL FEDERAL REVENUE</b>										
<b>OTHER STATE REVENUE</b>										
Other State Appointments		8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
ROCIP Enrollment		8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Year	5260	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Master Plan		8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Current Year	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Year	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Appointments - Current Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Appointments - Prior Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8520	0.00	57,852.09	57,852.09	0.00	0.00	40,000.00	-30.9%	
Mandated Costs Reimbursements		8550	4,410.00	0.00	4,410.00	5,127.00	0.00	5,127.00	16.3%	
Lottery - Unrestricted and Instructional Materials		8560	27,434.21	15,500.67	42,934.88	21,200.00	11,404.00	32,434.00	-24.5%	
Tax Relief Subventions										
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes										
Pass-Through Revenues from										
State Sources		9567	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Alter School Education and Safety (ASES)	6010	9590	0.00	30,459.58	30,459.58	0.00	0.00	31,960.00	4.9%	
Charter School Facility Grant	6030	9590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6650, 6692, 6695	9590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
California Clean Energy Jobs Act	6230	9590	0.00	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	0.00	0.0%	
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Revenue	All Other	8590	6,951.00	410,365.44	417,316.44	302.00	484,505.00	484,505.00	11.4%	
<b>TOTAL OTHER STATE REVENUE</b>			38,805.21	514,177.77	552,982.98	25,427.00	547,895.00	574,325.00	3.9%	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pror Years Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	0.250.00	0.00	0.250.00	0.250.00	0.00	0.250.00	0.0%
Interest		8660	35,483.13	0.00	35,483.13	25,000.00	0.00	25,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	73,877.88	0.00	73,877.88	35,588.00	725.00	36,314.00	-50.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in		8761-8763	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Appointments									
Special Education SELPA Transfers	6500	8791			0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792			124,269.00			122,000.00	-1.9%
From County Offices	6500	8793			0.00		0.00	0.00	0.0%
From JPAs									
ROCP Transfers									
From Districts or Charter Schools	6360	8781			0.00			0.00	0.0%
From County Offices	6360	8792			0.00			0.00	0.0%
From JPAs	6360	8753			0.00			0.00	0.0%
Other Transfers of Appointments									
From Districts or Charter Schools	All Other	8791	0.00	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	0.00	0.0%
From JPAs	All Other	8793	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,611.01	124,269.00	241,880.01	58,839.00	122,725.00	191,564.00	-20.8%
TOTAL REVENUES			2,172,322.92	849,988.04	3,022,310.96	2,034,970.00	864,599.00	2,899,419.00	-4.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	445,474.61	92,465.86	537,941.57	532,545.00	93,150.00	626,095.00	16.4%
Certificated Pupil Support Salaries		1200	0.00	39,977.50	39,977.50	0.00	29,400.00	29,400.00	-26.5%
Certificated Supervisors' and Administrators' Salaries		1300	161,100.00	0.00	161,100.00	164,501.00	0.00	164,501.00	2.2%
Other Certificated Salaries		1900	731.00	0.00	731.00	500.00	0.00	500.00	-31.6%
TOTAL, CERTIFICATED SALARIES			607,305.61	132,443.36	739,750.15	698,046.00	122,550.00	820,596.00	10.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	47,057.90	45,472.87	92,530.77	69,500.00	24,012.00	93,512.00	1.1%
Classified Support Salaries		2200	20,539.74	25,461.59	46,001.72	17,989.00	27,149.00	45,138.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	970.06	970.06	0.00	0.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	93,882.49	18,892.42	112,774.91	90,806.00	22,634.00	113,440.00	3.1%
Other Classified Salaries		2500	313.30	3,255.00	4,168.30	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			168,793.43	94,022.33	262,815.76	167,296.00	73,795.00	241,091.00	-8.7%
EMPLOYEE BENEFITS									
STRS		3401-3102	112,785.69	60,676.14	173,461.82	130,523.00	106,312.00	236,835.00	22.4%
PEERS		3201-3202	38,357.36	21,785.97	60,143.33	48,655.00	19,316.00	67,971.00	11.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Medicaid		3301-3302	21,758.72	9,115.20	30,874.92	24,234.00	7,415.00	31,649.00	2.5%
Health and Welfare Benefits		3401-3402	88,243.59	11,057.26	99,300.85	95,846.00	11,140.00	106,986.00	7.7%
Unemployment Insurance		3501-3502	3,711.15	1,112.68	4,823.83	446.00	104.00	550.00	-88.6%
Workers' Compensation		3601-3602	9,235.49	2,094.90	11,930.39	10,539.00	2,341.00	12,880.00	6.0%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			274,091.69	126,443.15	400,534.84	316,243.00	146,635.00	462,878.00	14.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	371.71	0.00	371.71	1,750.00	6,700.00	8,450.00	2,173.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,245.34	19,550.74	63,796.08	75,956.00	53,955.00	129,911.00	102.3%
Noncapitalized Equipment		4400	68,057.31	28,354.72	97,412.03	7,000.00	8,612.00	15,612.00	-84.0%
Food		4700	0.00	131,382.00	131,382.00	0.00	66,365.00	68,165.00	-48.1%
<b>TOTAL BOOKS AND SUPPLIES</b>			112,674.36	189,287.46	292,961.82	83,846.00	137,442.00	221,288.00	-24.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	45,282.72	45,282.72	0.00	128,817.00	128,817.00	176.3%
Travel and Conferences		5200	7,721.90	180.29	7,902.19	17,200.00	1,250.00	18,450.00	133.5%
Dues and Memberships		5300	9,540.67	0.00	9,540.67	10,314.00	0.00	10,314.00	8.1%
Insurance		5400 - 5455	32,780.00	0.00	32,780.00	33,369.00	0.00	33,369.00	1.6%
Operations and Housekeeping Services		5500	38,668.75	0.00	38,668.75	42,850.00	0.00	42,850.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,665.44	37,248.87	62,914.31	13,027.00	26,925.00	39,952.00	-24.5%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	183,570.59	145,243.60	328,814.19	215,758.00	575,844.00	795,602.00	142.0%
Communications		5900	10,454.51	6.00	10,460.51	8,846.00	0.00	8,846.00	-15.5%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			305,418.86	221,955.48	527,374.34	341,304.00	736,936.00	1,078,240.00	194.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	27,095.00	27,095.00	0.00	27,416.00	27,416.00	1.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	20,950.00	0.00	20,950.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	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	0.00	0.0%
Lease Assets		6600	0.00	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	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	27,055.00	27,085.00	20,050.00	27,415.00	47,415.00	75.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7140	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7210	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	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	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Appointments									
To Districts or Charter Schools	6500	7221	0.00	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	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROGIP Transfers of Appointments									
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350	7222	0.00	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	0.00	0.0%
Other Transfers of Appointments	All Other	7221-7223	0.00	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	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	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	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% 03M Columns C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(23,235.16)	23,235.16	0.00	(30,292.00)	30,292.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(23,235.16)	23,235.16	0.00	(30,292.00)	30,292.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			1,445,050.17	805,473.04	2,250,523.21	1,810,445.00	1,274,952.00	2,885,407.00	28.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/Community School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: California Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	275,000.00	0.00	275,000.00	180,000.00	0.00	100,000.00	-33.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			275,000.00	0.00	275,000.00	180,000.00	0.00	100,000.00	-33.6%
<b>OTHER SOURCE/USES</b>									
<b>SOURCES</b>									
State Appropriations									
Emergency Appropriations		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
Proceeds from SBITAs		8974	0.00	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	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									



Description	Resource Code	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(e) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		9990	(204,284.84)	204,284.84	0.00	(321,822.00)	321,822.00	0.00	0.0%
Contributions from Restricted Revenues		9990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(204,284.84)	204,284.84	0.00	(321,822.00)	321,822.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(479,284.84)	204,284.84	(275,000.00)	(321,822.00)	321,822.00	(160,000.00)	-63.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% DIR Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,589,242.02	21,810.00	1,591,052.02	1,589,554.00	18,821.00	1,608,375.00	1.1%
2) Federal Revenue		6100-8239	446,684.68	189,731.27	636,395.95	350,000.00	175,154.00	525,154.00	-17.5%
3) Other State Revenue		8300-8589	38,805.21	514,177.77	552,982.98	26,427.00	547,859.00	574,326.00	3.9%
4) Other Local Revenue		8600-8799	117,611.01	124,259.08	241,880.01	68,839.00	122,235.00	191,064.00	-20.8%
5) TOTAL REVENUES			2,172,322.92	849,988.04	3,022,310.96	2,034,820.00	864,999.00	2,899,819.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		742,224.05	363,885.29	1,106,209.25	912,226.09	748,494.00	1,660,720.00	50.5%
2) Instruction - Related Services	2000-2999		190,365.44	41,812.51	234,377.95	216,073.00	56,185.00	272,202.00	16.5%
3) Pupil Services	3000-3999		27,870.11	225,039.37	255,109.68	21,611.00	182,418.00	204,029.00	-20.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		8,638.50	29,782.42	38,420.92	11,815.00	120,436.00	131,453.00	242.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		247,196.47	47,024.12	294,220.59	271,434.00	53,698.00	325,322.00	10.8%
8) Plant Services	8000-8999		228,555.60	94,628.22	321,184.82	178,166.00	133,325.00	311,561.00	-9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,445,050.17	805,473.04	2,250,523.21	1,610,445.00	1,274,952.00	2,885,407.00	26.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BS)</b>									
			727,272.75	44,515.00	771,787.75	424,375.00	141,563.00	565,938.00	-66.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
3) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7500-7629	275,000.00	0.00	275,000.00	100,000.00	0.00	100,000.00	-63.6%
2) Other Sources/Uses									
a) Sources		9000-9979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8860-8999	204,284.84	204,284.84	408,569.68	321,822.00	0.00	321,822.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			179,284.84	204,284.84	383,569.68	424,375.00	321,822.00	746,397.00	-63.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>									
			247,987.91	248,799.84	496,787.75	2,553.00	68,541.00	2,621,528.75	-117.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9991	1,577,870.57	223,656.55	1,801,527.12	1,925,858.48	472,756.39	2,298,614.67	27.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Aug. Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,870.57	223,956.55	1,801,827.12	1,825,858.48	472,756.39	2,298,614.87	27.6%
d) Other Restatements		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,870.57	223,956.55	1,801,827.12	1,825,858.48	472,756.39	2,298,614.87	27.6%
2) Ending Balance, June 30 (E + F1e)			1,825,858.48	472,756.39	2,298,614.87	1,828,471.48	384,215.39	2,212,686.87	-3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,400.00	0.00	2,400.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	5,820.82	5,820.82	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	486,935.57	486,935.57	0.00	380,793.87	380,793.87	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	252,628.00	0.00	252,628.00	0.00	0.00	0.00	-100.0%
5% Reserve for Economic Uncertainty		9780	126,276.00	0.00	126,276.00	0.00	0.00	0.00	0.0%
Locally Restricted Funds		9780	100,314.00	0.00	100,314.00	0.00	0.00	0.00	0.0%
Supplemental Carry over		9780	65,999.00	0.00	65,999.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	126,276.00	0.00	126,276.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	1,404,971.48	0.00	1,404,971.48	1,828,471.48	(6,518.48)	1,821,913.00	29.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	137,043.84	137,043.84
5910	Other Restricted Federal	8,395.65	8,395.65
6266	Educator Effectiveness, FY 2021-22	33,150.51	3,150.51
6300	Lottery: Instructional Materials	28,386.59	28,386.59
6547	Special Education Early Intervention Preschool Grant	27,036.60	13,295.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	38,270.97	39,270.37
7928	Child Nutrition: Kitchen Infrastructure Upgrade Funds	4,600.78	0.00
7929	Child Nutrition: Food Service Staff Training Funds	2,196.00	2,196.00
7311	Classified School Employee Professional Development Stock Grant	1,106.00	1,105.00
7435	Learning Recovery Emergency Block Grant	134,877.00	134,877.00
8156	Ongoing & Major Maintenance Account (RMA: Education Code Section 17570.75)	44,293.01	16,493.01
9010	Other Restricted Local	7,483.58	7,483.50
Total, Restricted Balance		486,935.57	350,793.87

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8009	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8709	199.67	100.00	-49.9%
5) TOTAL, REVENUES			199.67	100.00	-49.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			199.67	100.00	-49.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
8980-8999			0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.0%
<b>K. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199.67	100.00	-49.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	11,848.42	12,048.09	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,848.42	12,048.09	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,848.42	12,048.09	1.7%
2) Ending Balance, June 30 (E + F1e)			12,048.09	12,148.09	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9769	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,048.09	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	12,148.09	Now
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
		9110	12,048.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Liases Receivable		9380	0.00		
10) TOTAL, ASSETS			12,048.09		
<b>II. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflow of Resources		9400	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9800	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflow of Resources		9990	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(Must agree with line F2) (G10 + I2) - (16 + J2)			12,048.09		
<b>LCFF SOURCES</b>					
<b>LCFF Transfers</b>					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
<b>Other Local Revenue</b>					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	199.67	100.00	-49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199.67	100.00	-49.9%
TOTAL, REVENUES			199.67	100.00	-49.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
(Health) and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5000	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		0170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		0200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7430	0.00	0.00	0.0%
Other Debt Service - Principal		7430	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7010	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8572	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7600	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109.67	100.00	-49.9%
5) TOTAL, REVENUES			109.67	100.00	-49.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			109.67	100.00	-49.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7000-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8879	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8989	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			109.67	100.00	-49.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,848.42	12,048.09	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,848.42	12,048.09	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,848.42	12,048.09	1.7%
2) Ending Balance, June 30 (E + F1e)					
			12,048.09	12,148.09	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,048.09	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	12,148.09	New

Two Rock Union Elementary  
Sonoma County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

49 79879 0000000  
Form 14  
DBAJEY4W47(7022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8598	0.00	0.00	0.0%
4) Other Local Revenue		8600-8789	1,100.36	500.00	-54.6%
5) TOTAL, REVENUES			1,100.36	500.00	-54.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1899	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100.36	500.00	-54.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In					
		8900-8929	0.00	0.00	0.0%
b) Transfers Out					
		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources					
		8030-8979	0.00	0.00	0.0%
b) Uses					
		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,100.36	500.00	-54.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	65,294.83	66,395.19	1.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			65,294.83	66,395.19	1.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			65,294.83	66,395.19	1.7%
2) Ending Balance, June 30 (F + F1e)					
			66,395.19	66,895.19	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		8711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	66,395.19	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainty					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	66,895.19	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
		9110	66,395.19		
1) Fair Value Adjustment to Cash in County Treasury					
		8111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9200	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9360	0.00		
10) TOTAL, ASSETS			66,395.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9500	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			66,395.19		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,100.36	500.00	-54.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100.36	500.00	-54.6%
<b>TOTAL, REVENUES</b>					
			1,100.36	500.00	-54.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8805	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.36	500.00	-54.6%
5) TOTAL REVENUES			1,100.36	500.00	-54.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,100.36	500.00	-54.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,100.36	500.00	-54.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0791	65,294.83	66,395.19	1.7%
b) Audit Adjustments		0793	0.00	0.00	0.0%
c) As of July 1 - Audited (F 1a + F 1b)			65,294.83	66,395.19	1.7%
d) Other Restatements		0795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			65,294.83	66,395.19	1.7%
2) Ending Balance, June 30 (E + F 1e)					
			66,395.19	66,495.19	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		8711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		8713	0.00	0.00	0.0%
All Others		8718	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		0750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		0780	66,395.19	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		0789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0790	0.00	66,495.19	None

Two Rock Union Elementary  
Sonoma County

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

49 70379 0000000  
Form 17  
DBAJEY4W97(2022-23)

Resource	Description	2022-23	
		Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8709	2,847.07	2,100.00	-20.7%
5) TOTAL, REVENUES			2,847.07	2,100.00	-20.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,678.00	33,526.00	62.5%
6) Capital Outlay		6000-6999	188,865.95	141,905.00	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			209,543.95	175,501.00	-16.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(206,696.88)	(173,401.00)	-16.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	100,000.00	63.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	100,000.00	-63.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,303.12	(73,401.00)	-207.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		8791	204,750.54	272,853.66	33.3%
b) Audit Adjustments		8793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1A + F1b)			204,750.54	272,853.66	33.3%
d) Other Restatements		8795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,750.54	272,853.66	33.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			272,853.66	199,452.66	-26.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	272,853.66	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	199,452.66	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
		9110	95,253.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		8200	0.00		
4) Due from Grantor Government		9280	0.00		
5) Due from Other Funds		9310	177,800.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9360	0.00		
10) TOTAL, ASSETS			272,853.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		8500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9840	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9680	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F-2) (G10 + H2) - (I6 + J2)			272,853.66		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8500	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,647.07	2,100.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8788	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,647.07	2,100.00	-20.7%
TOTAL REVENUES			2,647.07	2,100.00	-20.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPERS - Allocated		3701-3702	0.00	0.00	0.0%

Unaudited Actuals  
 Special Reserve Fund for Capital Outlay Projects  
 Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPER. Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,578.00	33,598.00	62.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,578.00</b>	<b>33,598.00</b>	<b>62.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	29,814.92	35,000.00	17.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,461.12	106,900.00	28.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	74,567.81	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>188,865.95</b>	<b>141,900.00</b>	<b>24.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7428	0.00	0.00	0.0%
Other Debt Service - Principal		7429	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>209,543.95</b>	<b>175,500.00</b>	<b>-16.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,000.00	100,000.00	-63.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>275,000.00</b>	<b>100,000.00</b>	<b>-63.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBIFAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			275,000.00	100,000.00	-63.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8209	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,647.07	2,100.00	-20.7%
5) TOTAL, REVENUES			2,647.07	2,100.00	-20.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		208,543.95	175,501.00	-16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			208,543.95	175,501.00	-16.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(205,896.88)	(173,401.00)	-16.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	275,000.00	100,000.00	-63.6%
b) Transfers Out		7500-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8900-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			275,000.00	100,000.00	-63.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,103.12	(73,401.00)	-207.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	204,750.54	272,853.66	33.3%
b) Audit Adjustments		9703	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,750.54	272,853.66	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,750.54	272,853.66	33.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	272,853.66	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9700	0.00	199,452.66	Now

Two Rock Union Elementary  
Sonoma County

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

49 70079 0600000  
Form 40  
00AJCY4W97(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	119.90	120.18	146.61	99.15	99.15	134.47
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	119.90	120.18	146.61	99.15	99.15	134.47
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 48380)	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	119.90	120.18	146.61	99.15	99.15	134.47
<b>7. Adults in Correctional Facilities</b>						
<b>B. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
<b>Capital assets not being depreciated:</b>						
Land	5,500.00		5,500.00			5,500.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
<b>Capital assets being depreciated:</b>						
Land Improvements	901,605.00		901,605.00	50,302.00		956,507.00
Buildings	1,413,926.00	20,609.00	1,434,535.00	105,159.00		1,539,694.00
Equipment	85,262.00	5,854.00	91,116.00	74,558.00		165,684.00
Total capital assets being depreciated	2,400,793.00	26,463.00	2,427,256.00	236,629.00	0.00	2,663,885.00
<b>Accumulated Depreciation for:</b>						
Land Improvements	(380,375.00)	(50,734.00)	(439,109.00)		59,000.00	(498,109.00)
Buildings	(923,583.00)	(36,198.00)	(959,781.00)		37,000.00	(1,006,781.00)
Equipment	(35,479.00)	(3,305.00)	(38,784.00)		3,400.00	(42,274.00)
Total accumulated depreciation	(1,349,437.00)	(96,327.00)	(1,447,764.00)	0.00	99,400.00	(1,547,164.00)
Total capital assets being depreciated, not excluding lease and subscription assets	1,051,356.00	(71,864.00)	979,492.00	236,629.00	99,400.00	1,116,721.00
<b>Lease Assets</b>						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subscription Assets</b>						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Governmental activity capital assets, net</b>	<b>1,056,856.00</b>	<b>(71,864.00)</b>	<b>984,992.00</b>	<b>236,629.00</b>	<b>99,400.00</b>	<b>1,122,221.00</b>
<b>Business-Type Activities:</b>						
<b>Capital assets not being depreciated:</b>						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital assets being depreciated:</b>						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
<b>Accumulated Depreciation for:</b>						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, not excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
<b>Lease Assets</b>						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subscription Assets</b>						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-type activity capital assets, net</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Actuals  
 2022-23 Estimated Actuals  
 Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	2,040,692.00	(970,504.00)	1,070,188.00			1,070,188.00	
Compensated Absences Payable	5,156.56	(1,273.56)	3,883.00	1,674.00		5,557.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,045,848.56	(971,777.56)	1,074,071.00	1,674.00	0.00	1,075,745.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>				
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE}				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload Line D11, PY column)	1,195,477.69	1,195,477.69		1,221,320.87
2. PRIOR YEAR GANN ADA (Preload Line B3, PY column)	126.22	126.22		119.90
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>				
Adjustments to 2021-22				
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
<b>B. CURRENT YEAR GANN ADA</b>				
2022-23 data should tie to Principal Appointment Data Collection attendance reports and include ADA for charter schools reporting with the district)				
1. Total K-12 ADA (Form A, Line A6)	119.90	119.90	99.15	99.15
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		119.90		99.15
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>				
2022-23 Budget				
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	1,175.77	1,175.77	1,500.00	1,500.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Line Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	227,981.38	227,981.38	220,000.00	220,000.00
5. Unsecured Roll Taxes (Object 8042)	7,049.70	7,049.70	7,000.00	7,000.00
6. Prior Years' Taxes (Object 8043)	202.22	202.22	0.00	0.00
7. Supplemental Taxes (Object 8044)	34,425.95	34,425.95	21,500.00	21,500.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. St. Rev. Augmentation Fund (ERAF) (Object 8045)	201,027.00		201,027.00	250,000.00		250,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8022)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those 1 or the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8056)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	471,862.02	0.00	471,862.02	509,000.00	0.00	509,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 0914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	471,862.02	0.00	471,862.02	509,000.00	0.00	509,000.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Esier federally mandated amounts only from obj's 3301 & 3302; do not include negotiated amounts)			14,169.05			14,169.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	85,000.00		85,000.00	85,000.00		85,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	85,000.00	0.00	99,169.05	85,000.00	0.00	190,454.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,124,165.00		1,124,165.00	1,099,554.00		1,099,554.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(26,805.00)		(26,805.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,097,360.00	0.00	1,097,360.00	1,099,554.00	0.00	1,099,554.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8080-8799)	3,022,370.96		3,022,370.96	2,899,419.00		2,899,419.00

	2022-23 Calculations		2023-24 Calculations	
	Extracted Data	Entered Data/ Totals	Extracted Data	Entered Data/ Totals
28. Total Interest and Return on Investments (Lines D1, D9, and D2; objects 8660 and 8662)	35,463.13	35,483.13	25,000.00	25,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>				
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>				
1. Revised Prior Year Program Limit (Lines A1 plus A6)		1,196,477.69		1,221,320.87
2. Initial Adjustment		1,0755		1,0444
3. Program Population Adjustment (Lines B3 divided by A2 plus A7) (Round to four decimal places)		0.9499		0.8269
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		1,221,320.87		1,054,750.24
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
5. Local Revenues Excluding Interest (Line C18)		471,862.02		508,090.00
6. Preliminary State Aid Calculation				
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		14,368.00		11,898.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		848,527.90		653,204.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		948,527.90		653,204.24
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		15,687.25		30,047.28
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		487,549.27		510,847.28
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		832,946.65		645,156.96
9. Total Appropriations Subject to the Limit		487,549.27		
a. Local Revenues (Line D7b)		832,946.65		
b. State Subventions (Line D8)		487,549.27		
c. Less: Excluded Appropriations (Line C23)		832,946.65		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		99,169.05		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)		1,221,320.87		
<b>SUMMARY</b>				
11. Adjusted Appropriations Limit		3.00		
				2023-24 Budget

	2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Entered Data/ Totals
12. Appropriations Subject to the Limit (Lines D4 plus D10) (Line D9d)			1,221,320.87		1,054,750.24
			1,221,320.87		
* Please provide below an explanation for each entry in the adjustments column.*					
	Sarah Daugherty, Assistant Business Manager		767-765-6617	Contact Phone Number	
	Gann Contact Person				

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	739,750.15	301	0.00	303	739,750.15	305	714.00		307	739,036.15	309		
2000 - Classified Salaries	262,815.76	311	10,649.99	313	252,165.77	315	21,728.88		317	230,435.79	319		
3000 - Employee Benefits	400,538.14	321	3,696.58	323	396,838.55	325	7,204.21		327	389,634.35	329		
4000 - Books, Supplies Equip Replace. (6500)	292,951.82	331	146,586.57	333	146,375.25	335	1,478.48		337	144,896.77	339		
5000 - Services . . . & 7300 - Indirect Costs	527,375.34	341	1,017.00	343	526,358.34	345	82,728.43		347	443,629.91	349		
TOTAL					2,061,468.07	365	TOTAL					1,947,632.97	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 6500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	389
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00

Unaudited Actuals  
2022-23 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

11. SUBTOTAL, Salaries and Benefits (Sum Lines 1 - 10) . . . . .	882,806.64	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides) . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	882,806.64	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	45.33%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	X	

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	exempt	
2. Percentage spent by this district (Part II, Line 15) . . . . .	45.33%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	1,947,632.97	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt	

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**




Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	23,526.64		13,787.63	37,314.27
2. State Lottery Revenue	8560	27,434.21		15,500.67	42,934.88
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		50,960.85	0.00	29,288.30	80,249.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	21.85		899.71	921.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,328.09			15,328.09
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		15,349.98	0.00	899.71	16,249.69
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	9792	35,610.87	0.00	28,388.59	63,999.46
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Central Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 80010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

**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) 66,111.51
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, 7100-7160, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,336,989.54

**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) 4.94%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 123,120.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) (1,281.39)

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)	14,528.53
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)	136,367.79
9. Carry-Forward Adjustment (Part IV, Line F)	(37,560.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	98,816.97
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,059,925.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	234,377.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	124,727.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38,420.92
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)	149,172.37
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	5,700.00
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)	17,508.96
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)	279,571.28
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 & 51, 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 B13a through B18, minus Line B13a)	1,909,405.70
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.14%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.18%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	136,367.79
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	97,908.33
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (18.17%) 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 (18.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (18.17%) times Part III, Line B19); zero if positive	(112,652.48)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(112,652.48)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the COE 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:	1.24%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-58326.24) is applied to the current year calculation and the remainder (\$-56326.24) is deferred to one or more future years:	4.19%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-37560.83) is applied to the current year calculation and the remainder (\$-75101.65) is deferred to one or more future years:	5.16%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(37,560.83)

Approved indirect cost rate: 18.17%  
Highest rate used in any program: 18.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2800	24,701.36	4,488.00	18.17%
01	3010	7,591.59	1,137.00	15.00%
01	4127	616.64	82.00	10.01%
01	5910	18,558.62	3,372.00	18.17%
01	6010	29,710.42	749.16	2.52%
01	6500	205,403.60	10,270.00	5.00%
01	6547	4,954.00	248.00	5.01%
01	7422	29,097.44	2,909.00	10.00%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,525,523.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	270,921.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-9999	1000-7999	38,420.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	27,065.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	275,000.00
		9100	7639	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				340,505.92
D. Plus additional MOE expenditures:				1000-7143, 7300-7439
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-6609	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,914,095.80
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				120.18
B. Expenditures per ADA (Line I, E divided by Line H, A)				15,926.91

Section II - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,832,354.74	14,537.88
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,832,354.74	14,537.88
B. Required effort (Line A.2 times 90%)	1,640,119.27	13,084.09
C. Current year expenditures (Line I.E and Line II.B)	1,914,095.80	15,926.91
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00



<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>MOE Met</p>		
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>			
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>	
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Ages 5-22 (Goal 5160)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 05, &amp; 62; resources 0200-9999)</b>									
1000-1999	Certificated Salaries	20,800.00	0.00	0.00	0.00	0.00	97,655.85		118,455.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,749.69		31,395.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.00	115,628.57		120,582.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	21,845.92	0.00	0.00	0.00	4,954.00	243,721.99	0.00	270,521.91
PCRA	Transfers of Indirect Costs - Interfund	10,270.00	0.00	0.00	0.00	248.00	0.00		10,518.00
	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	61,274.10	0.00	0.00	0.00	0.00	0.00		61,274.10
	TOTAL COSTS	71,944.10	0.00	0.00	0.00	248.00	0.00	0.00	71,992.10
	TOTAL EXPENDITURES (Funds 01, 05, & 62; resources 3000-5999, except 3365)	92,990.02	0.00	0.00	0.00	5,202.00	243,721.99	0.00	341,914.01
<b>FEDERAL EXPENDITURES (Funds 01, 05, &amp; 62; resources 3000-5999, except 3365)</b>									
1300-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	21,492.00		21,492.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
9980	TOTAL BEFORE OBJECT 6980	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	21,492.00
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5810, goals 5160-5599)								
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	21,492.00

Object Code	Description	Special Education, Unspecified (Goal 5004)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3395, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	20,800.00	0.00	0.00	0.00	0.00	87,855.85		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,103.77		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,554.00	95,134.57		100,028.57
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	21,445.92	0.00	0.00	0.00	4,554.00	222,229.99	0.00	248,229.91
7350	Transfers of Indirect Costs	10,270.00	0.00	0.00	0.00	249.00	0.00		10,519.00
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	61,274.10							61,274.10
	Total Indirect Costs and PCR Allocations	71,544.10	0.00	0.00	0.00	249.00	0.00	0.00	71,792.10
8980	TOTAL BEFORE OBJECT 6800	92,990.02	0.00	0.00	0.00	5,202.00	222,229.99	0.00	320,422.01
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								320,422.01
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 6800	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5058)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8990	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7246, all goals; resources 2040-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5005-5059) TOTAL COSTS								97,025.32 97,025.32

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2021-22 Expenditures		A. State and Local	B. Local Only
1	Enter Total Costs amounts from line 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	281,231.95	89,320.03
2	Enter audit adjustments of 2021-22 special education expenditures from SAC:37023ALL data, not included in line 1 (explain below) (Funds 01, 09, and 62, resources 6000-2999 & 6000-9999; Object 9793)		
3	Enter restatements of 2022-23 special education beginning fund balances from SAC:52023ALL data, not included in line 1 (explain below) (Funds 01, 09, and 62, resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4	Enter any other adjustments, not included in line 1 (explain below)		
5	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	281,231.95	89,320.03
<b>C. Unduplicated Pupil Count</b>			
1	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	16.00	
2	Enter any adjustments not included in line C1 (explain below)		
3	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	16.00	

SEPLA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the results for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/lspe/ed/comp/ent/12sytrkwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1** Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/lspe/ed/comp/ent/leamoeexemptwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

Decrease in the number of children enrolled with disabilities	State and Local	Local Only
3.B. Child has reached the age at which the obligation of the agency to provide FAPE to the child has ended (NPS)	100,771.35	190,771.35
	87,976.73	25,228.00
Total exempt reductions	188,748.08	125,899.35

**SECTION 2** Reduction to MOE Requirement Under IDEA, Section 613 (e)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "needs requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

(77)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception. (PL 108-446).

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	21,492.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	19,398.00	
Increase in funding (if difference is positive)	2,094.00	
Maximum available for MOE reduction (50% of increase in funding)	1,047.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	3,223.00 (b)	

If (b) is greater than (a) Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d). Available for MOE reduction).	0.00 (c)	1,047.00 (d)	1,047.00
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<b>THIS SECTION IS NOT APPLICABLE!</b> If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a). Maximum available for MOE reduction, second and third columns cannot exceed (a). Portion used to reduce MOE requirement. Available to set aside for EIS (line (b) minus line (c), zero if negative)		3,223.00 (e)	
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<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) and with the freed up funds:</p>			

SELPA: (77)

SECTION 3

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
341,914.01		
21,492.00		
320,422.01	349,315.89	
	0.00	
	349,315.89	
	186,748.08	
	1,047.00	
320,422.01	159,520.81	160,901.20

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- e. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count

Actual	Comparison Year 2021-22	Difference
341,914.01		
21,492.00		
320,422.01	261,231.96	
	0.00	
	261,231.96	
	186,748.08	
	1,047.00	
320,422.01	91,436.88	228,985.13
17.00	16.00	1.00



SELPA:	(77)		
a. Per capita state and local expenditures (B2c/B2d)	18,848.35	5,714.61	13,133.55

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

	Actual FY 2022-23	Comparison Year 2015-16	Difference
a. Expenditures paid from local sources	97,025.32	237,130.64	
Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		237,130.64	
Less: Exempt reductions from SECTION 1		125,999.35	
Less: 50% reduction from SECTION 2		1,047.00	
Net expenditures paid from local sources	97,025.32	110,084.29	(13,058.97)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

	Actual FY 2022-23	Comparison Year 2021-22	Difference
a. Expenditures paid from local sources	97,025.32	99,326.03	
Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		99,326.03	
Less: Exempt reduction(s) from SECTION 1		125,999.35	
Less: 50% reduction from SECTION 2		1,947.00	
Net expenditures paid from local sources	97,025.32	(37,726.32)	
b. Special education unduplicated pupil count	17.00	16.00	
c. Per capita local expenditures (B2a/B2b)	5,767.37	(2,357.90)	8,965.27

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Chris Thomas  
Contact Name

707-762-6617  
Telephone Number

SELPA: [??]

Consultant - Chief Business Official

Title

c.thomas@rusd

Email Address

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5950)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5720)	Spec. Education, Ages 3-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	20,000.00	0.00	0.00	0.00	0.00	83,920.00		103,920.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,707.00		16,707.00
3000-3999	Employee Benefits	4,358.00	0.00	0.00	0.00	0.00	27,979.00		32,337.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,888.00		3,888.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,660.00	218,250.00		236,950.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7100	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>									
7310	Transfers of Indirect Costs	24,358.00	0.00	0.00	0.00	19,660.00	350,784.00	0.00	393,802.00
7350	Transfers of Indirect Costs - Interfund	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
<b>Total Indirect Costs</b>									
7350	Transfers of Indirect Costs - Interfund	13,955.00	0.00	0.00	0.00	1,556.00	0.00	0.00	15,511.00
<b>TOTAL COSTS</b>									
38,311.00		0.00	0.00	0.00	0.00	20,216.00	350,784.00	0.00	409,311.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	20,000.00	0.00	0.00	0.00	0.00	83,920.00		103,920.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,707.00		16,707.00
3000-3999	Employee Benefits	4,358.00	0.00	0.00	0.00	0.00	27,979.00		32,337.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,888.00		3,888.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,660.00	199,852.00		217,552.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7100	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>									
7310	Transfers of Indirect Costs	24,358.00	0.00	0.00	0.00	19,660.00	331,386.00	0.00	374,404.00
7350	Transfers of Indirect Costs - Interfund	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
<b>Total Indirect Costs</b>									
7350	Transfers of Indirect Costs - Interfund	13,955.00	0.00	0.00	0.00	1,556.00	0.00	0.00	15,511.00
<b>TOTAL BEFORE OBJECT 8980</b>									
38,311.00		0.00	0.00	0.00	0.00	20,216.00	331,386.00	0.00	389,915.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
<b>TOTAL COSTS</b>									
38,311.00		0.00	0.00	0.00	0.00	20,216.00	331,386.00	0.00	389,915.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

Object Code	Description	Special Education, Unspecified (Goal \$001)	Regionalized Services (Goal \$050)	Regionalized Program Specialist (Goal \$660)	Special Education, Infants (Goal \$730)	Special Education, Preschool Students (Goal \$730)	Spec. Education, Ages 5-22 (Goal \$760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6002, 6700, 6810 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)							0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3095, 6500-6540, \$ 7240, all goals; resources 2000-2999 & 6010-7910, except 6500-6540, & 7240, goals 5000-5999)							0.00	0.00
	TOTAL COSTS							0.00	0.00
									230,260.00
									230,260.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5301)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 03, &amp; 52; resources 0000-9999)</b>										
1000-1999	Contracted Salaries	20,800.00	0.00	0.00	0.00	0.00	87,955.85	0.00		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77	0.00		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,103.77	0.00		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03	0.00		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.00	115,626.57	0.00		121,580.57
6000-6999	Capital Outlay (except objects 6000, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	21,445.92	0.00	0.00	0.00	4,954.00	243,721.99	0.00	0.00	270,121.91
7350	Transfers of Indirect Costs	30,276.00	0.00	0.00	0.00	246.03	0.00	0.00		30,522.03
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost: Regur Allocations (non-add)	61,274.10								61,274.10
	Total Indirect Costs	10,276.00	0.00	0.00	0.00	246.03	0.00	0.00	0.00	10,522.03
	TOTAL COSTS	31,715.92	0.00	0.00	0.00	5,200.03	243,721.99	0.00	0.00	260,639.94
<b>FEDERAL EXPENDITURES (Funds 01, 03, and 52; resources 3000-9999, except 3365)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00		21,492.00
6000-6999	Capital Outlay (except objects 6000, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	0.00	21,492.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	0.00	21,492.00
9980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3020-3170 & 3470-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	0.00	21,492.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 03, &amp; 62; resources 0000-2999, 3000, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	20,800.00	0.00	0.00	0.00	0.00	87,855.85	0.00		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77	0.00		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,101.77	0.00		30,748.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03	0.00		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.60	95,134.57	0.00		100,089.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	2,445.92	0.00	0.00	0.00	4,954.60	222,229.99	0.00	0.00	248,629.91
PCRA	Transfers of Indirect Costs - Interfund	10,270.00	0.00	0.00	0.00	248.00	0.00	0.00		10,518.00
	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	\$1,274.19								1,274.19
8990	TOTAL BEFORE OBJECT 8980	10,270.00	0.00	0.00	0.00	248.00	0.00	0.00	0.00	10,518.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	31,715.92	0.00	0.00	0.00	5,202.90	222,229.99	0.00	0.00	259,147.91
	TOTAL COSTS									0.00
<b>LOCAL EXPENDITURES (Funds 01, 03, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
8930	Contributors from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
999E	Contributors from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000-2999 & 5010-7810, except 6500, 6510, & 7240, goals 5000-5999)									97,025.32
	TOTAL COSTS									97,025.32

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: {??}

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (L-B-B) and the 2022-23 Expenditures by LEA (L-E-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet this requirement of the Subsequent Years Rule, the LMEC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMEC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/ops/els/docs/subsequentyearsworksheet.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/ops/els/docs/ideamoeexemptionworksheet.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;
2. A decrease in the enrollment of children with disabilities;
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities;
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 611 (a)(2)(C) (34 CFR Sec. 300.205)**

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.



SELPA:

(?)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-448].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)
If (b) is greater than (a), Enter portion to set aside for EIS (cannot exceed line (b)). Maximum available for EIS		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d)). Available for MOE reduction.		
If (b) is less than (a), Enter portion used to reduce MOE requirement. If first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e). Portion used to reduce MOE requirement.		(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)
Note: If your LEA exercises the authority under 34 CFR 300.226(b) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: {77}

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (L.S-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

409,313.09	320,422.01	
19,398.00	0.00	
389,915.09	320,422.01	
	0.00	
	0.00	
389,915.00	320,422.91	89,492.99

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2C/A2E)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
409,313.00	341,914.01	
19,398.00	0.00	
389,915.00	341,914.01	
	0.00	
	0.00	
389,915.00	341,914.01	48,000.99
17.00	17.00	
22,936.18	20,132.59	2,803.59

SELPA: (77)

8. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2023-24	Comparison Year 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	230,280.00	89,320.03	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison Year's expenditures, adjusted for MOE calculation		89,320.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	230,280.00	89,320.03	140,959.97
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget FY 2023-24	Comparison Year 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	230,280.00	89,320.03	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison Year's expenditures, adjusted for MOE calculation		89,320.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	230,280.00	89,320.03	
b. Special education unduplicated pupil count	17.00	17.00	
c. Per capita local expenditures (B2ar/B2b)	53,545.88	5,254.12	8,251.76
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Chris Thomas  
Contact Name  
Consultant - Chief Business Official  
Title

707-762-6617  
Telephone Number  
c.thomas@tmsd.org  
Email Address

Goal	Instructional Goals	Program/Activity	Direct Costs				Central Admin (col. 1 & 9b, CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5 + 6) Column 6
			Direct Charged (Schedule DCC) Column 1	Allocated (Schedule A-C) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin (col. 1 & 9b, CAC line E) Column 4			
	0001	Instructional Goals							
	3100	Regular Education, K-12	1,171,293.31	220,597.95	1,391,891.26	212,802.51		1,524,723.43	
	3200	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
	3300	Charter Schools	0.00	0.00	0.00	0.00		0.00	
	3400	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	3500	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
	3600	Charter Day Schools	0.00	0.00	0.00	0.00		0.00	
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
	3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	4100	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
	4200	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	4300	Adult Career/Technical Education	0.00	0.00	0.00	0.00		0.00	
	4400	Adult Career/Technical Education	0.00	0.00	0.00	0.00		0.00	
	4500	Migrant Education	0.00	0.00	0.00	0.00		0.00	
	5000-5999	Special Education	370,121.91	51,274.10	421,396.01	54,970.54		476,366.55	
	6000	Regional Occupational Center (ROCP)	0.00	0.00	0.00	0.00		0.00	
	7100	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00	
	7200	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
	8100	Community Services	8,633.50	0.00	8,633.50	1,431.77		10,065.27	
	8200	Child Care and Development Services	29,782.22	12,258.16	42,040.38	5,394.31		47,434.69	
	9000	Food Service							
	9100	Energy							
	9200	Facilities Acquisition & Construction							
	9300	Other Outgo							
	9400	Adult Education, Child Development, Career, Extension (Column 3 + CAC, line C) (Line E)							
	9500	Practical Cost Transfers to Other Funds (col. 01, 02, Function 2110, Object 1355)							
		Total General Fund and Charter Schools Funds Expenditures	1,467,779.74	294,134.25	1,761,913.99	264,227.82		1,990,141.81	

Code	Type of Program	Instruction	Instructional Materials	Library, Media, Technology and Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Auxiliary Services	General Administration	Plant Maintenance and Operations	Facilities Repair and Utilities	Total
		(Functions 3100-3199)	(Functions 3100-3200)	(Functions 3100-3199)	(Function 2100)	(Functions 3110-3160 and 3160)	(Function 3620)	(Functions 4000-4999)	(Functions 7000-7999, except 7110)	(Functions 8000-8499)	(Function 8710)	
6001	Pre-kindergarten	5.00	0.00	0.00	5.00	0.00	0.00	0.00		0.00	0.00	0.00
1110	Regular Education, K-12	97,233.92	3.00	16,025.24	192,462.37	42,172.77	6,554.51	0.00		0.00	0.00	1,173,316.91
3102	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3103	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3104	Intermediate Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3105	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3106	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3107	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3108	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4115	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4116	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4622	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4623	Adult Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4162	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4820	Regular Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
8000-8999	Special Education	13,015.13	24,015.92	0.00	0.00	45,633.34	1,000.27	0.00		0.00	0.00	270,121.91
8920	ROSCIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Goals												
7110	Management - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
7120	Management - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
8120	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
9100	Child Care and Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
9180	Child Care and Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	Total Direct Charged Costs	1,108,295.25	24,015.92	16,015.24	192,462.37	37,196.11	15,554.78	0.00		0.00	0.00	1,465,729.74

\* Functions 7100-7199 for goals 1100 and 8500

Goal	Type of Program	Assigned Support Costs (Based on Input by unit on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1112	Regular Education, K-12	13.17	220,574.87	0.00	220,588.04	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3100	Charter Schools	0.00	0.00	0.00	0.00	
3200	Independent Study Centers	0.00	0.00	0.00	0.00	
3420	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3900	Career Technical Education	0.00	0.00	0.00	0.00	
4100	Regular Education, 14-18	0.00	0.00	0.00	0.00	
4110	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4120	Adult Compellential Education	0.00	0.00	0.00	0.00	
4130	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4140	Biological	0.00	0.00	0.00	0.00	
4150	Physical Education	0.00	0.00	0.00	0.00	
4160	Special Education (Assigned to 5001)	0.00	0.00	0.00	0.00	
5000-5999	RODCIP	0.00	0.00	0.00	0.00	
6000	Management - Educational	0.00	0.00	0.00	0.00	
7100	Management - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
9000	Other Care and Development Svcs.	0.00	0.00	0.00	0.00	
	Adult Educator (Fund 71)	0.00	0.00	0.00	0.00	
	CIB&D Development (Fund 12)	0.00	0.00	0.00	0.00	
	Colleges (Fund 13 and 61)	0.00	0.00	0.00	0.00	
	<b>Total Assigned Support Costs</b>	<b>26.42</b>	<b>220,574.87</b>	<b>0.00</b>	<b>220,591.29</b>	

	Central Administration Costs in General Fund and Charter Schools Funds	
A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendant (Funds 01, 02, and 03, Functions 7100-7181, Code 0000-0099 and 9000, Object 1000 - 7999)	143,712.07
2	External Financial Audit (Funds 01, 02, and 03, Functions 7190-7191, Code 0000-0099 and 9000, Object 1000 - 7999)	5,700.00
3	Other Central Administration (Funds 01, 02, and 03, Functions 7200-7900 except 7245, Code 0000, Object 1000-7999)	140,878.61
4	Centralized Data Processing (Funds 01, 02, and 03, Functions 7300, Code 0000, Object 1000-7999)	(7,381.33)
5	Total Central Administration Costs in General Fund and Charter Schools Funds	382,238.59
B.	Direct Charges and Allocated Costs to General Fund and Charter Schools Funds	
1	Total Direct Charges (from Form PCR, Column 1, Total)	6,481,773.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	382,238.59
3	Total Direct Charges and Allocated Costs to General Fund and Charter Schools Funds	6,864,012.33
C.	Direct Charges to Other Funds	
1	Adult Education (Fund 11, Object 1000-0999, except 5100)	3.50
2	Child Development (Fund 12, Object 1000-0999, except 5100)	0.00
3	College (Fund 13 & 31, Object 1000-0999, except 5100)	0.00
4	Foundation (Fund 18 & 31, Object 1000-0999, except 5100)	0.50
5	Total Direct Charges to Other Funds	4.00
D.	Total Direct Charges and Allocated Costs (B + C)	6,864,016.33
E.	Ratio of Central Administration Costs to Direct Charges and Allocated Costs (A/E)	16.57%

Type of Activity	Food Services (Function 3788)	Emancipate (Function 6869)	Facilities Acquisition & Construction (Function 8160)	Other Outfit (Function 3501- 9999)	Total
Food Services (Object 100-5795, 800-6720)	151,311.64				151,311.64
Enterprise (Object 100-5795, 6420-6330)		0.00			0.00
Facilities Acquisition & Construction (Object 100-5700)			27,088.32		27,088.32
Other Outfit (Object 100 - 7999)				275,000.00	275,000.00
<b>Total Other Costs</b>	<b>151,311.64</b>	<b>0.00</b>	<b>27,088.32</b>	<b>275,000.00</b>	<b>453,399.96</b>



Schedule of Allocation Factors (AF) for Support Costs

Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2209)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3160-3199 & 3900)	Plant Maintenance and Operations (Functions 8400-8409)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 82, Goals 0030 and 9009 (will be allocated based on factors input)</b>	0.00	6.00	26.42	0.00	294,099.82	0.00	0.00	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-K/Kindergarten								
1110 Regular Education, K-12			7.00		9.00			
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4510 Adult Independent Study Centers								
4620 Adult Vocational Education								
4630 Adult Career Technical Education								
4780 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 6001)		1.00		.40	2.50			
6000 ROC/CP								
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services					.50			
<b>Other Funds Description</b>								
Adult Education (Fund 11)								
Child Development (Fund 12)								
Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	0.00	9.00	8.60	.40	12.00	0.00	0.00	

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	275,000.00		
Fund Reconciliation							0.00	177,600.00
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation							177,600.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
<b>61 CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	275,000.00	275,000.00	177,600.00	177,600.00

Description	001		002		003		004		005		006		007	
	TITLE I	ESSER 3f	ESSER III	ESSER III	ESSER III	ESSER III	GEER	ESSER II-EO	GEER	ESSER II-EO	GEER II-EO	ESSER II-EO	GEER II-EO	
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3510	3212	3213	3214	3215	3216	3217							
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Carry over	1,929.00	2,865.71	74,102.00	20,677.00	5,934.88	13,154.94							3,309.00	
2. a. Current Year Award	12,145.00	0.00	0.00	0.00	0.00	0.00							0.00	
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
d. Adj. Curr Yr Award													0.00	
(sum lines 2a, 2b, & 2c)	12,145.00	0.00	0.00	0.00	0.00	0.00							0.00	
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
4. Total Available Award	14,074.00	2,865.71	74,102.00	20,677.00	5,934.88	13,154.94							3,309.00	
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	5,626.67	3,558.19	1,455.88	2,341.94							827.00	
6. Cash Received in Current Year	5,385.00	2,865.71	9,514.40	2,378.60	4,479.00	5,516.00							2,482.00	
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
8. Total Available (sum lines 5, 6, & 7)	5,385.00	2,865.71	15,141.07	5,936.79	5,934.88	7,856.94							3,309.00	
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	8,718.59	2,865.71	45,166.46	2,239.94	5,934.88	13,154.94							3,309.00	
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
11. Total Expenditures (lines 9 & 10)	8,718.59	2,865.71	45,166.46	2,239.94	5,934.88	13,154.94							3,309.00	
12. Amounts included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00							0.00	
13. Calculation of Unearned Revenue or A/R & A/R amounts (line 8 minus line 9 plus line 12)	(3,332.59)	0.00	(36,025.41)	3,696.85	0.00	(5,297.99)							0.00	
a. Unearned Revenue	0.00	0.00	0.00	3,696.85	0.00	(5,297.99)							0.00	

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	1,403.60			30,925.41			
14. Unused Grant Award Calculation (line 4 minus line 9)	5,355.41		6.00	28,935.52	18,437.06	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	5,355.41		6.00	28,935.52	18,437.06	0.00	0.00
18. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,789.60		2,885.71	45,166.48	2,239.94	5,934.88	3,929.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ESSER III-ELO	ESSER III-ELO	IDEA-SPEC ED	TITLE II	TITLE IV	TITLE III	TITLE III-EL
FEDERAL CATALOG NUMBER	3216	3219	3310	4015	4127	4201	4203
RESOURCE CODE	8290	8292	8181	8293	8290	8290	8290
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	9,399.00	16,202.00	0.00	1,460.87	16,807.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	21,492.00	2,752.00	10,000.00	1,207.00	6,130.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj. Cum. Yr Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 2a, 2b, & 2c)	0.00	0.00	21,492.00	2,752.00	10,000.00	1,207.00	6,130.00
3. Requested Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	9,399.00	16,202.00	21,492.00	4,212.87	26,807.00	1,207.00	6,130.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	2,350.00	4,051.00	0.00	0.00	3,949.21	0.00	0.00
6. Cash Received in Current Year	1,410.00	0.00	0.00	2,721.00	500.00	302.00	0.00
7. Committed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	3,760.00	4,051.00	0.00	2,721.00	4,449.21	302.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,492.66	0.00	21,492.00	4,181.87	681.64	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,492.66	0.00	21,492.00	4,181.87	681.64	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/R & A/R amounts (line 8 minus line 9 plus line 12)	1,267.34	4,051.00	(21,492.00)	(1,460.87)	3,767.57	302.00	0.00
a. Unearned Revenue	1,267.34	4,051.00			3,767.57	302.00	0.00
b. Accounts Payable							0.00



Description	008	009	010	011	012	013	014
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)			21,492.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	6,906.34	16,202.00	0.00	31.00	26,125.36	1,207.00	6,130.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,906.34	16,202.00	0.00	31.00	26,125.26	1,207.00	6,130.00
	2,492.66	0.00	21,492.00	2,721.00	681.64	0.00	0.00

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	TOTAL
FEDERAL PROGRAM NAME	
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	165,861.40
2. a. Current Year Award	
b. Transferability (ESSA)	53,726.00
c. Other Adjustments	0.00
d. Adj. Curr Yr Award	0.00
(sum lines 2a, 2b, & 2c)	
3. Required Matching Funds/Other	53,726.00
4. Total Available Award	0.00
(sum lines 1, 2d, & 3)	219,587.40
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	24,159.89
6. Cash Received in Current Year	37,573.71
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	61,733.60
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	110,257.71
12. Amounts Included in	
Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & M/R amounts (line 8 minus line 9 plus line 12)	
a. Unearned Revenue	(48,524.11)
b. Accounts Payable	13,084.76
	0.00

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	
c. Accounts Receivable	58,219.01
14. Unused Grant Award Calculation (line 4 minus line 9)	109,329.89
15. If Carry over is allowed, enter line 14 amount here	109,329.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	109,667.85

Description	001		002		003		TOTAL
	ASES	UNIVERSAL PRE-K	IPI				
STATE PROGRAM NAME	6010	6053	7422				
RESOURCE CODE	8590	8590					
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	11,637.39	29,543.00	37,918.69				79,099.08
2. a. Current Year Award	36,626.92	31,193.00	0.00				67,819.92
b. Other Adjustments	0.00	0.00	0.00				0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	36,626.92	31,193.00	0.00				67,819.92
3. Required Matching Funds/Other	0.00						0.00
4. Total Available Award	48,264.31	60,736.00	37,918.69				146,919.00
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	29,432.60					29,432.60
6. Cash Received in Current Year	36,873.84	31,304.00	0.00				68,177.84
7. Contributed Matching Funds	0.00	0.00	0.00				0.00
8. Total Available (sum lines 5, 6, & 7)	36,873.84	60,736.00	0.00				97,609.84
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	30,459.58	0.00	32,006.44				62,466.02
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00				0.00
11. Total Expenditures (lines 9 & 10)	30,459.58	0.00	32,006.44				62,466.02
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00				0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	6,414.26	60,736.00	(32,006.44)				35,143.82
a. Unearned Revenue	14,142.04	60,736.00					74,878.04
b. Accounts Payable							0.00
c. Accounts Receivable	0.00						0.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001			002		003	
14. Unused Grant Award Calculation (line 4 minus line 9) 15. If Carry over is allowed, enter line 14 amount here		17,804.73		60,736.00		5,912.25	84,452.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		17,804.73		60,736.00		5,912.25	84,452.98
		22,731.80		0.00		0.00	22,731.80

REVENUES AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001		002		003		004		005		006		007	
	EDUCATOR EFFECTIVENESS	PROP 26 LOTTERY	AB802 SPECIAL EDUCATION	ADR-ALY DISPUTE RESOLUTION	LEARNING RECOVERY	SPECIAL EDUCATION PRESCHOOL	ART, MUSIC, INSTRUCT MAIL							
STATE PROGRAM NAME														
RESOURCE CODE	6286	6300	6560	6536	6537	6547	6762							
REVENUE OBJECT	8590	8580	8097/8792	8590	8590	8590	8590							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Restricted Ending Balance	35,599.00	13,767.63	0.00	0.00	5,410.59	13,741.50	0.00							
2. a. Current Year Award	0.00	15,500.67	146,079.80	2,470.00	0.00	18,497.00	84,072.00							
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
c. Adj. Curr Yr Award														
(sum lines 2a & 2b)	0.00	15,500.67	146,079.80	2,470.00	0.00	18,497.00	84,072.00							
3. Required Matching Funds/Other	0.00	0.00	57,025.32	0.00	0.00	0.00	0.00							
4. Total Available Award (sum lines 1, 2c, & 3)	35,599.00	23,268.34	243,104.32	2,470.00	5,410.59	32,238.00	84,072.00							
<b>REVENUES</b>														
5. Cash Received in Current Year	0.00	11,540.67	146,079.00	0.00	0.00	16,497.00	42,036.00							
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,960.00	0.00	2,470.00	0.00	0.00	42,036.00							
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
8. Contributor Matching Funds														
9. Total Available (sum lines 5, 7c, & 8)	0.00	15,500.67	243,104.32	2,470.00	0.00	18,497.00	84,072.00							
<b>EXPENDITURES</b>														
10. Donor-Authorized Expenditures	2,448.49	699.71	243,104.32	0.00	5,410.59	5,202.00	3,765.03							
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
12. Total Expenditures	2,448.49	699.71	243,104.32	0.00	5,410.59	5,202.00	3,765.03							

2022-23 Unaudited Actuals  
 STATE AWARDS  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
 BALANCES

Description	001	002	003	004	005	006	007
{line 10 plus line 11}		2,448.49	899.71	243,104.32	0.00	5,410.59	5,262.08
<b>RESTRICTED ENDING BALANCE</b>							3,766.03
13. Current Year							
{line 4 minus line 13}	33,150.51		28,368.59	0.00	2,470.00	0.80	27,036.00
							80,306.97

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	7028	7029	7311	7388	7426	7435	2600
REVENUE OBJECT	8520	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance			1,106.00				50,516.00
2. a. Current Year Award	25,000.00	2,195.00	0.00	494.65	5,480.67	0.00	
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	134,971.90	115,717.00
c. Adj Curr Yr Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	115,717.00
4. Total Available Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(sum lines 1, 2c, & 3)	25,000.00	2,195.00	1,106.00	494.65	5,480.67	134,971.90	166,233.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	134,971.90	115,717.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Account's Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available	0.00	0.00	0.00	0.00	0.00	134,971.90	115,717.00
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	14,576.48	0.00	0.00	454.65	5,480.67	0.00	29,169.36
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures	14,576.48	0.00	0.00	454.65	5,480.67	0.00	29,169.36
(line 10 plus line 11)							



REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
 BALANCES

Description	008	009	010	011	012	013	014
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	10,421.52		2,186.00	1,106.00	0.00	134,971.50	137,043.64

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	153,331.54
2. a. Current Year Award	
b. Other Adjustments	517,366.67
c. Adj. Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	517,306.67
4. Total Available Award (sum lines 1, 2c, & 3)	97,025.32
<b>REVENUES</b>	767,663.53
5. Cash Received in Current Year	
6. Amounts Included in Line 5 for Prior Year Adjustments	458,840.67
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	
c. Current Accounts Receivable (line 7a minus line 7b)	48,466.00
8. Contributed Matching Funds	6.00
9. Total Available (sum lines 5, 7c, & 8)	48,466.00
<b>EXPENDITURES</b>	97,025.32
10. Donor-Authorized Expenditures	614,331.99
11. Non Donor-Authorized Expenditures	310,573.30
12. Total Expenditures (line 10 plus line 11)	0.00
<b>RESTRICTED ENDING BALANCE</b>	316,573.30

2022-23 Unaudited Actuals  
 STATE AWARDS  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
 BALANCES

Description	
13. Current Year (See 4 minus line 10)	457,090.23

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Two Rock Union Elementary  
Sanoma County

Description	001			002			003			904					
	RRM	ROTARY GRTS	OTHER	RESIG SAFETY BLK GRANT	TOTAL	RRM	ROTARY GRTS	OTHER	RESIG SAFETY BLK GRANT	TOTAL	RRM	ROTARY GRTS	OTHER	RESIG SAFETY BLK GRANT	TOTAL
LOCAL PROGRAM NAME															
RESOURCE CODE															
REVENUE OBJECT															
LOCAL DESCRIPTION (if any)															
<b>AWARD</b>															
1. Prior Year Restricted Ending Balance	53,427.58	1,895.52	5,784.88	42.76	61,150.74										
2. a. Current Year Award		0.00	0.00	0.00	0.00										
b. Other Adjustments		0.00	0.00		0.00										
c. Adj. Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00										
3. Required Matching Funds/Other	65,000.00	0.00		0.00	65,000.00										
4. Total Available Awards (sum lines 1, 2c, & 3)	138,427.58	1,895.52	5,784.88	42.76	146,150.74										
<b>REVENUES</b>															
5. Cash Received in Current Year	85,000.00	0.00	0.00	0.00	85,000.00										
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00		0.00										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(85,000.00)	0.00	0.00	0.00	(85,000.00)										
b. Noncurrent Accounts Receivable			0.00	0.00	0.00										
c. Current Accounts Receivable (line 7a minus line 7b)	(85,000.00)	0.00	0.00	0.00	(85,000.00)										
8. Contributed Matching Funds			0.00	0.00	0.00										
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00										
<b>EXPENDITURES</b>															
10. Donor-Authorized Expenditures	94,134.57	239.66	0.00	0.00	94,374.23										
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00										
12. Total Expenditures	94,134.57	239.66	0.00	0.00	94,374.23										

2022-23 Unaudited Actuals  
 LOCAL AWARDS  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
 BALANCES

Description	001	002	003	004
(line 10 plus line 11)	94,134.57	239.66	0.00	94,374.23
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	44,293.01	1,655.86	5,784.88	51,776.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5700)	Special Education, Preschool Students (Goal 5750)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 02, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	20,800.00	0.00	0.00	0.00	0.00	87,855.85		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,103.77		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.00	176,626.57		121,580.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	21,445.92	0.00	0.00	0.00	4,954.00	243,721.99	0.00	270,121.91
7350	Transfers of Indirect Costs - Interfund	10,270.00	0.00	0.00	0.00	248.00	0.00		10,518.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	11,270.00	0.00	0.00	0.00	248.00	0.00		11,518.00
	<b>TOTAL COSTS</b>	<b>61,274.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,202.00</b>	<b>243,721.99</b>	<b>0.00</b>	<b>61,274.32</b>
	Total Indirect Costs and PCR Allocations	11,518.00	0.00	0.00	0.00	248.00	0.00		11,766.00
	<b>TOTAL COSTS</b>	<b>72,792.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,202.00</b>	<b>243,721.99</b>	<b>0.00</b>	<b>72,792.32</b>
<b>FEDERAL EXPENDITURES (Funds 01, 02, and 62; resources 3000-5999, except 3585)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,492.00		21,492.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00	21,492.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 6980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,492.00</b>	<b>0.00</b>	<b>21,492.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5740)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3175 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS	20,800.00	0.00	0.00	0.00	0.00	97,655.85		21,492.00
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	30,193.77		6,492.77
3000-3999	Employee Benefits	545.92	0.00	0.00	0.00	0.00	643.03		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	85,134.57		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		100,098.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,445.92	0.00	0.00	0.00	0.00	222,229.99	0.00	248,629.91
7350	Transfers of Indirect Costs	10,270.00	0.00	0.00	0.00	0.00	0.00		10,518.60
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	61,274.10	0.00	0.00	0.00	0.00	0.00		61,274.10
	Total Indirect Costs and PCR Allocations	71,544.10	0.00	0.00	0.00	0.00	0.00		71,792.10
	TOTAL BEFORE OBJECT 8980	92,990.02	0.00	0.00	0.00	5,202.00	222,229.99	0.00	320,422.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS	92,990.02	0.00	0.00	0.00	5,202.00	222,229.99	0.00	320,422.01
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
9980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)							0.00	0.00
	Contributors from Unrestricted Revenues to State Resources (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)							0.00	0.00
	TOTAL COSTS								97,025.32
									97,025.32

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	281,231.96	89,320.03
2. Enter audit adjustments of 2021-22 special education expenditures from SAC52023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9793)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	281,231.96	89,320.03
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	16.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	16.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.  
Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/ops/els/documents/subserytrackwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.  
The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 3** Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/ops/els/documents/ideamoeexemptwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below

State and Local	Local Only
100,771.35	100,771.35
87,976.73	25,228.00
106,748.08	125,999.35

Total exempt reductions

SELPA: (7?)

**SECTION 2** Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	21,492.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	19,398.00	
Increase in funding (if difference is positive)	2,094.00	
Maximum available for MOE reduction (50% of increase in funding)	1,047.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	3,223.00 (b)	
<b>If (b) is greater than (a):</b>		
Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)	0.00 (c)	
Available for MOE reduction, (line (a) minus line (c), zero if negative)	1,047.00 (d)	1,047.00
Enter portion used to reduce MOE requirement (cannot exceed line (d). Available for MOE reduction)	1,047.00	

**THIS SECTION IS NOT APPLICABLE!**

If (b) is less than (a):

Enter portion used to reduce MOE requirement (first column cannot exceed line (a). Maximum available for MOE reduction, second and third columns cannot exceed (a). Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (c), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:



SELPA:

{77}

b. Less: Expenditures paid from federal sources

	21,492.00
c. Expenditures paid from state and local sources	320,422.91
Add/less: Adjustments required for MOE calculation	
Comparison year's expenditures, adjusted for MOE calculation	
Less: Exempt reduction(s) from SECTION 1	281,231.96
Less: 50% reduction from SECTION 2	0.00
Net expenditures paid from state and local sources	261,231.96
d. Special education unduplicated pupil count	188,748.08
e. Per capita state and local expenditures (AZU/AZ4)	1,047.00
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.	91,436.88
	16.00
	22,887.29
	5,714.81
	17,172.48

**B. LOCAL EXPENDITURES ONLY METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

	Actual	Comparison Year	Difference
	FY 2022-23	2015-16	
a. Expenditures paid from local sources	97,025.32	237,130.64	
Add/less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		237,130.64	
Less: Exempt reduction(s) from SECTION 1		125,999.35	
Less: 50% reduction from SECTION 2		1,047.00	
Net expenditures paid from local sources	97,025.32	110,084.29	(13,058.97)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

	Actual	Comparison Year	Difference
	FY 2022-23	2021-22	
a. Expenditures paid from local sources	97,025.32	89,320.03	
Add/less: Adjustments required for MOE calculation		0.00	

Two Rock Union Elementary  
 Sonoma County

Unaudited Actuals  
 Special Education Maintenance of Effort  
 2022-23 Actual vs. Actual Comparison Year  
 LEA Maintenance of Effort Calculation (LMEC-A)

49 70979 000000  
 Report SEMA  
 DIAJFYW97(2022-23)

SELPA: (??)

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a) (B2b)

89,320.03
125,999.35
1,047.00
(37,726.32)
16.00
(2,357.90)
9,288.28

97,025.37

14.00

6,930.38

If the difference in Column C for the Section 1, B, 2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Class: Thomas

Contact Name

Consultant - Chief Business Official

Title

767-762-6517

Telephone Number

cthomas@lmsd

Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDULPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	20,000.00	0.00	0.00	0.00	0.00	83,920.00		103,920.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,707.00		16,707.00
3000-3999	Employee Benefits	4,358.00	0.00	0.00	0.00	0.00	27,979.00		32,337.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,888.00		3,888.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,660.00	218,290.00		236,950.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	24,358.00	0.00	0.00	0.00	18,660.00	350,764.00		393,682.00
7310	Transfers of Indirect Costs	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
	TOTAL COSTS	38,313.00	0.00	0.00	0.00	20,216.00	350,764.00	0.00	409,313.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	20,000.00	0.00	0.00	0.00	0.00	83,920.00		103,920.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	16,707.00		16,707.00
3000-3999	Employee Benefits	4,358.00	0.00	0.00	0.00	0.00	27,979.00		32,337.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,888.00		3,888.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	18,660.00	198,892.00		217,552.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	24,358.00	0.00	0.00	0.00	18,660.00	331,386.00		374,404.00
7310	Transfers of Indirect Costs	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,955.00	0.00	0.00	0.00	1,556.00	0.00		15,511.00
	TOTAL BEFORE OBJECT 8980	38,313.00	0.00	0.00	0.00	20,216.00	331,386.00	0.00	389,915.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5950)	Regionalized Program Specialist (Goal 5960)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3510-3400, except 3385, all goals; resources 3520-3178 & 3410-3810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								369,315.60
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7100	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)							0.00	0.00
8990	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6000-6540, & 7240, goals 5000-5999)								239,280.00
	<b>TOTAL COSTS</b>								239,280.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 02, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	20,260.00	0.00	0.00	0.00	0.00	87,655.85	0.00		108,655.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,492.77	0.00		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,103.77	0.00		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.03	0.00		643.03
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.00	116,626.57	0.00		121,580.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	21,445.92	0.00	0.00	0.00	0.00	0.00	0.00		21,445.92
7350	Transfers of Indirect Costs - Interfund	10,270.00	0.00	0.00	0.00	248.00	0.00	0.00	0.00	10,518.00
FCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	61,274.10	0.00	0.00	0.00	248.00	0.00	0.00		61,774.10
	<b>TOTAL COSTS</b>	<b>31,715.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,202.00</b>	<b>243,721.99</b>	<b>0.00</b>	<b>0.00</b>	<b>280,639.91</b>
<b>FEDERAL EXPENDITURES (Funds 01, 02, and 62; resources 3000-5999, except 3185)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00		21,492.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	21,492.00	0.00		21,492.00
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3176 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,492.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,492.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5000)	Regionalized Program Specialists (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
<b>TOTAL COSTS</b>										
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3195, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	20,800.00	0.00	0.00	0.00	0.00	87,955.65	0.00		108,655.65
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,492.77	0.00		8,492.77
3000-3999	Employee Benefits	645.92	0.00	0.00	0.00	0.00	30,103.77	0.00		30,749.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	643.63	0.00		643.63
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,954.00	95,134.57	0.00		100,088.57
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	21,445.92	0.00	0.00	0.00	4,954.00	222,229.92	0.00	0.00	248,629.91
7350	Transfers of Indirect Costs - Interfund	10,270.00	0.00	0.00	0.00	248.00	0.00	0.00		10,518.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs</b>										
8990	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	10,270.00	0.00	0.00	0.00	248.00	0.00	0.00	0.00	10,518.00
<b>TOTAL BEFORE OBJECT 6990</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 6990</b>										

Unaudited Actuals  
 Special Education Maintenance of Effort  
 2022-23 Budget vs. Actual Comparison Year  
 2022-23 Expenditures by LEA (L.E.-B)

Object Code	Description	Special Education, Unspecified (Goal 5085)	Regionalized Services (Goal 5050)	Regionalized Program Specialists (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8990	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 5010-7910, except 6500, 6510, & 7240, goals 5000-5999)									97,025.32
	TOTAL COSTS									97,025.32

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Two Rock Union Elementary  
Sonoma County

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculations (LMC-B)

49 78979 0000004  
Report SEMB  
DBAJEY4W97(2023-23)

SELPA: (177)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2023-23 Expenditures by LEA (LE-B) to the SELPA AG. If a single-LEA SELPA, submit the forms to the CDE.

Per the Federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirements to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/sel/as/documents/subseqyrtrckwksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1** Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/sel/as/documents/ideamoeexemptwksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 611 (a)(2)(C) (34 CFR Sec. 306.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1985. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (PL 108-446).

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (c). Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (b). Maximum available for MOE reduction, second and third columns cannot exceed (c). Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	
If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)		
Enter portion used to reduce MOE requirement (cannot exceed line (c). Available for MOE reduction).		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (b). Maximum available for MOE reduction, second and third columns cannot exceed (c). Portion used to reduce MOE requirement).		
Available to set aside for EIS (line (b) minus line (e), zero if negative)		

SESPA:

{??}

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
  - Add/Less: Adjustments and/or PCRA required for MOE calculation
  - Comparison year's expenditures, adjusted for MOE calculation
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from state and local sources
- If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

409,313.00		
19,398.00		
389,915.00	320,422.01	69,492.99
	0.00	
	320,422.01	
	0.00	
	0.00	
389,915.00	320,422.01	69,492.99

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
409,313.00		
19,398.00		
389,915.00	341,914.01	

SELPA:

(?)

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

	0.00
	341,914.01
	0.00
	0.00
	341,914.01
	14.00
	27,851.37
	24,422.43
	3,428.64

**B. LOCAL EXPENDITURES ONLY METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
230,280.00	89,320.03	
	0.00	
	89,320.03	
	0.00	
	0.00	
230,280.00	89,320.03	140,959.97

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

Budget	Comparison Year	Difference
FY 2023-24	2022-23	
230,280.00	89,320.03	
	0.00	
	89,320.03	
	0.00	
	0.00	
230,280.00	89,320.03	

Two Rock Union Elementary  
Sonoma County

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

48 70079 0000000  
Report SEMB  
DBA JEWAW97(2022-23)

SELPA: [??]

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MDE eligibility requirement is met based on the per capita local expenditures only.

14,000

14,000

6,380,380

16,448,577

10,068,577

Chris Thomas

Contact Name

Consultant - Chief Business Official

Title

707-762-8617

Telephone Number

clthomas@cusd.org

Email Address