



**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 09, 2022  
Closed Session 3:30pm  
Open Session 4:30 PM  
STEAM Room 12**

- 1. CALL TO ORDER**  
**A. ROLL CALL**
  
- 2. CLOSED SESSION**  
**2.1 Announcement of Closed Session Items** - With respect to every item of business to be discussed in closed session GOV. Code Section 54957.6  
  
**2.2 Closed Session Agenda**
  
- 3. RECONVENE TO PUBLIC MEETING**  
Report of any actions taken during Closed Session (if necessary).
  
- 4. Adoption and Approval of Agenda**  
**4.1** Approval of the Agenda for September 8th, 2022.  
  
**Action**  
Motion:                      Second:                      Aye:                      Nay:
  
- 5. PUBLIC COMMENT**  
Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.
  
- 6. CONSENT ITEMS** **ACTION**  
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.
  
- 7. REPORTS/PRESENTATIONS:**  
**7.1** TREA Representative -  
**7.2** CSEA Representative -  
**7.3** TRSEF Representative -

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**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

- 7.4 USCG Representative -
- 7.5 Superintendent's Report -
  - Enrollment Update -
  - Facilities Update -
  - Staffing Update -
  - Curriculum Update -
  - Other Updates -
  - Upcoming Events -

## 8. DISCUSSION ITEMS

### 8.1 CAASPP

PG. 1

**Background:** The CAASPP is the state mandated assessment that measures student achievement in mathematics and English language arts. The assessment is taken each spring and the results are available in August of the same year.

**Plan:** Discuss

**Public Comment:**

**Board Discussion:**

### 8.2 PA/Camera System

**Background:** The camera security system is outdated and in need of replacement. Verkada is the camera system company that is consulting with TRUSD.

**Plan:** Discuss

**Public Comment:**

**Board Discussion:**

### 8.3 AHERA Certified Management Plan

**Background:** Review Asbesto management plan, must have re-inspection every three years.

**Plan:** Discuss the management and review scope of work. Consider Norbay Consulting for the asbestos inspection.

**Public Comment:**

**Board Discussion:** Discuss

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#### Board of Trustees

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

**9. ACTION ITEMS**

**9.1 Playground Proposal**

**PG. 7**

**Background:** The play structure is 23 years old with aged and worn components. The proposal is to replace the current play structure.

**Plan:** Ross Playground Equipment has given a proposal for a replacement structure. Ro

**Public Comment:**

**Board Discussion:**

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

Motion:

Second:

Aye:

Nay:

**9.2 AB1200 Public Disclosure and Tentative Agreement with California School Employees Association (CSEA)**

**PG. 16**

**Background:** The District and CSEA have reached an agreement for the 2022-23 fiscal year. The AB1200 was available for public view on 09-02-2022 and submitted to the County Office of Education at that time.

**Plan:**

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the board approve the CSEA salary increase for 2022-2023 and the subsequent year.

Motion:

Second:

Aye:

Nay:

**9.3 GANN Limit Resolution**

**PG. 37**

**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:**

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

Motion:

Second:

Aye:

Nay:

**9.4 Parking Lot Proposal**

**PG. 38**

**Background:** The lower parking is aged and has cracks and faded striping for parking stalls and drop off area. This proposal for \$27,085.00 will provide the funding for recoating, sealing cracks and painting the parking stalls and loading areas.

**Plan:**

**Public Comment:**

**Board Discussion:**

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

Motion:

Second:

Aye:

Nay:

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**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

**9.5 2021-2022 Unaudited Actuals**

**PG. 45**

**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, 2022.

**Plan:**

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board accepts the 2021-2022 Unaudited Actuals.

Motion:                      Second:                      Aye:                      Nay:

**9.5 2022-23 MOU Elementary & Secondary Act, Title III, Part A ELS Program Consortium**

**PG. 137**

**Background:** This MOU is between SCOE and TRUSD and represents the mutually agreed upon services and programs for English Language Learners for member schools in the Sonoma County Consortium during the 2022-2023 school year.

**Plan:** Discuss

**Public Comment:**

**Board Discussion:**

**Recommended motion:** It is recommended that the Board approves MOU

Motion:                      Second:                      Aye:                      Nay:

**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 -**

**14. ADJOURNMENT**

**ACTION**

Motion:                      Second:                      Aye:                      Nay:

Posted By:  \_\_\_\_\_  
Stephen Owens, Superintendent

**Accessibility Accommodations**

**Board of Trustees**

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal



*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 Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin  
Stephen Owens, Superintendent/Principal

# 2021-2022 CAASPP Score

Two Rock Elementary School

# English Language Arts/Literacy and Mathematics

## Smarter Balanced Summative Assessments

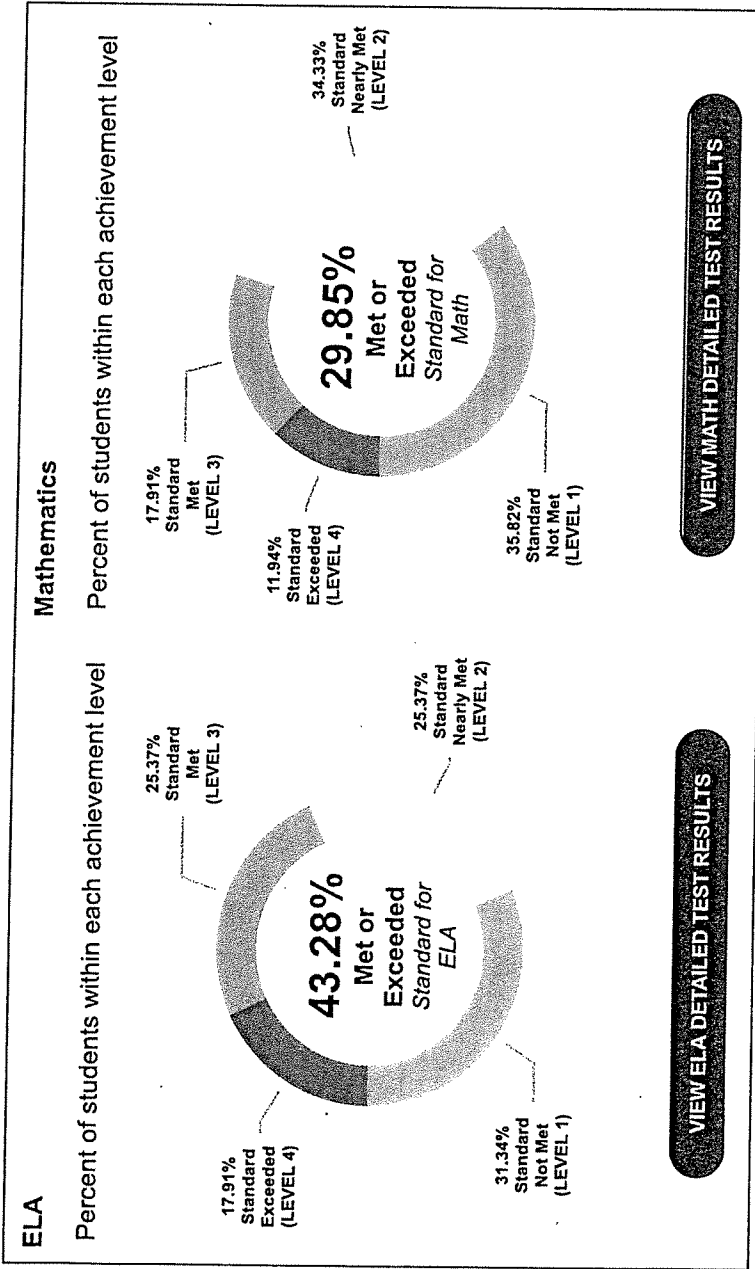
### Test Results at a Glance

School: Two Rock Elementary

CDS Code: 49-70979-6052310 | County: Sonoma | District: Two Rock Union

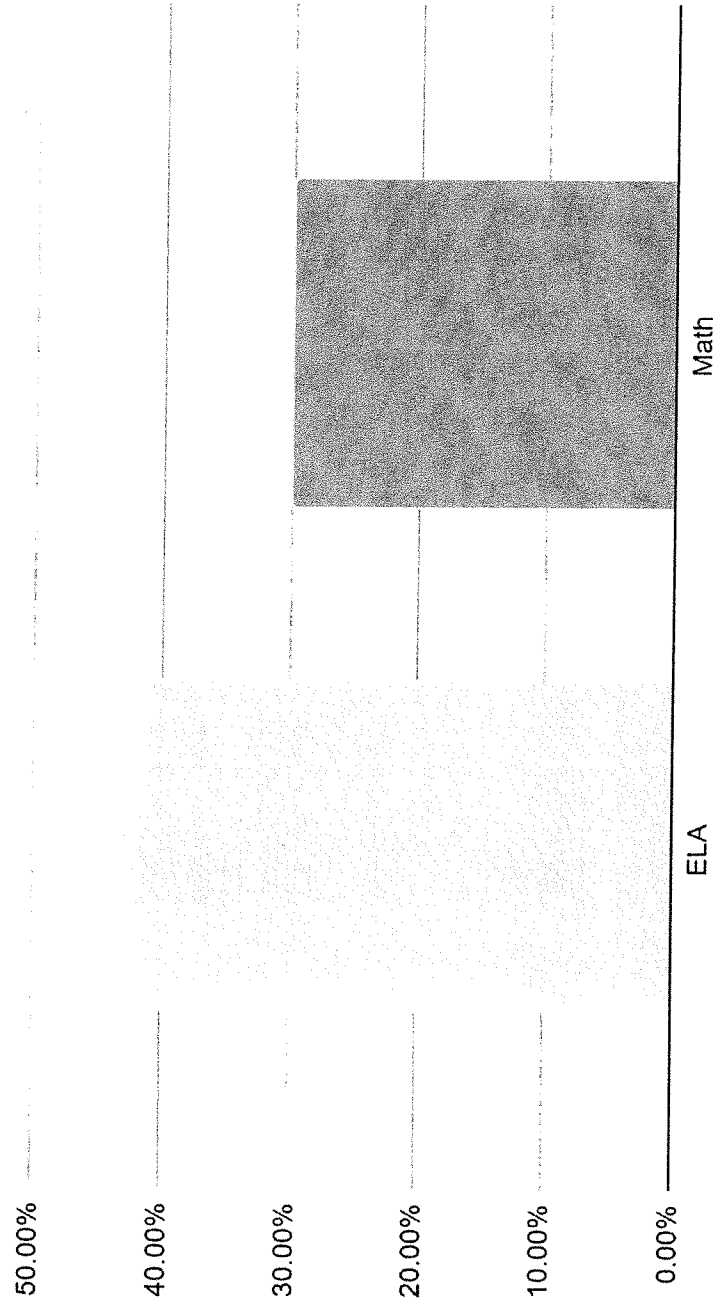
### Report Options

Year: 2021-22    Grade: All Grades    Student Group: All Students (Default)    School Type: All Schools    Selections Applied



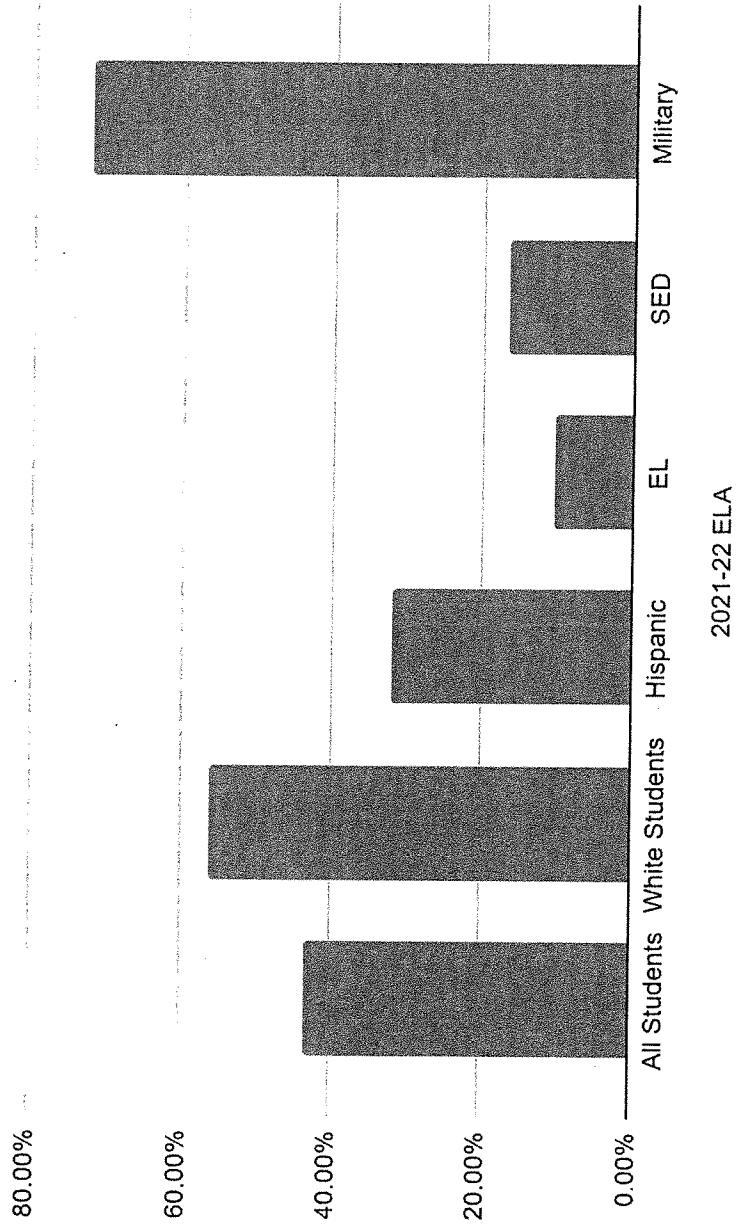
- ADD TO COMPARE**  
Add this entity to comparison and find other entities to compare it to.
- SCHOOL-DISTRICT-STATE COMPARISON**  
Search for a school to compare its results to the district and state.
- CHANGE OVER TIME**  
View how a group/cohort of students has progressed.
- PERFORMANCE TREND REPORTS**  
View the performance of two different student groups within a single grade over time.
- RESEARCH FILES**  
Get files for complex or customized reporting.

# Percentage of Students Meeting or Exceeding Standards in ELA and Math

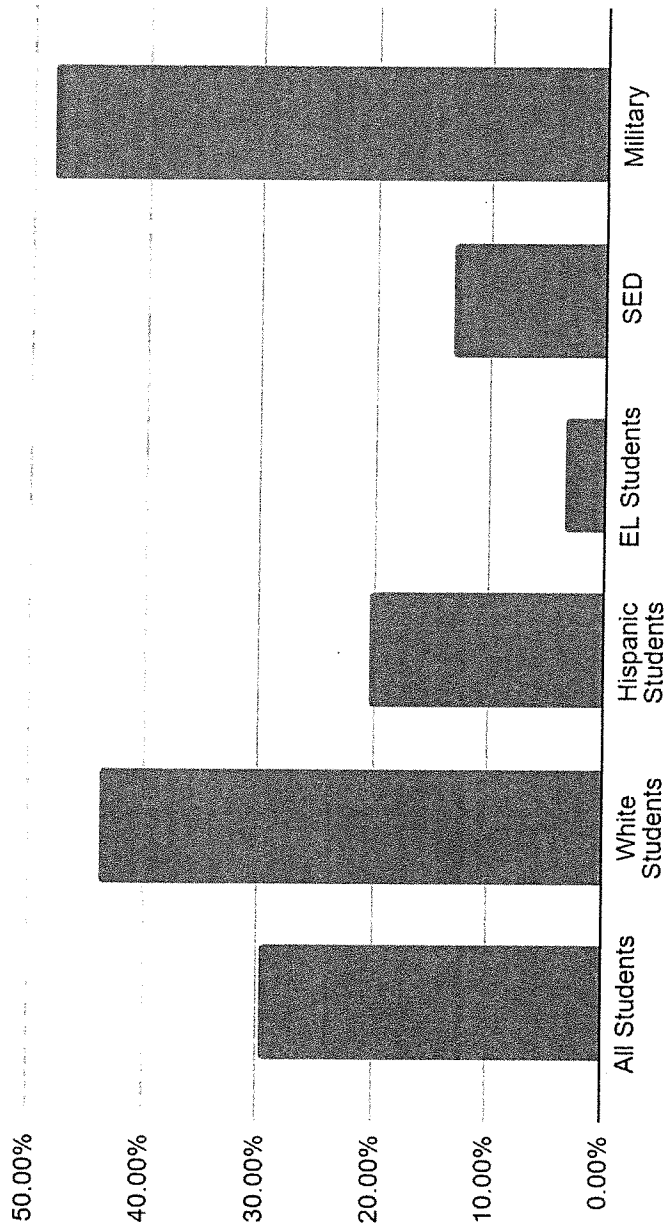


2021-2022 CAASPP All Students Meet or Exceeded Standards

# ELA CAASPP Subgroups

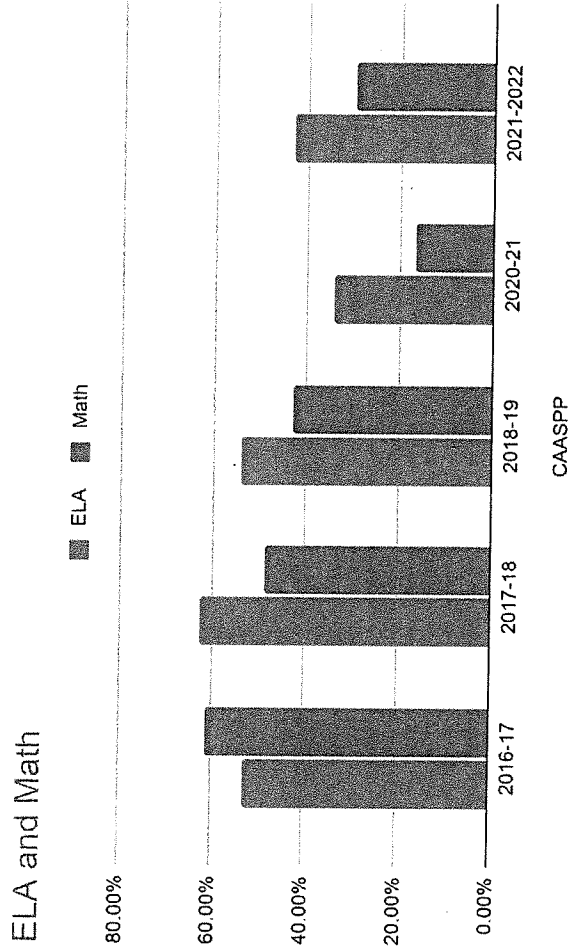


# Math CAASPP Subgroups

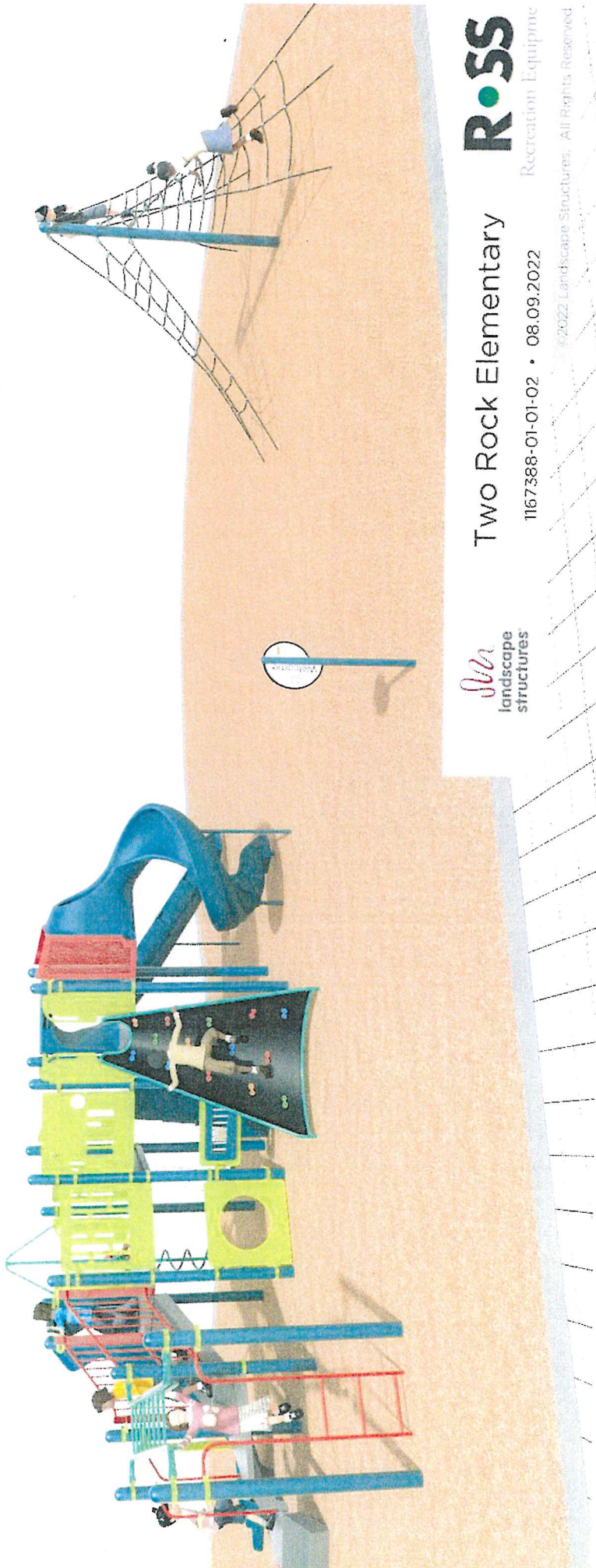


2021-22 Math

# CAASPP 2016-2022 (2019-2020 No CAASPP Testing)







landscape  
structures

Two Rock Elementary

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**ROSS**

Recreation Equipme

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landscape  
structures

Two Rock Elementary

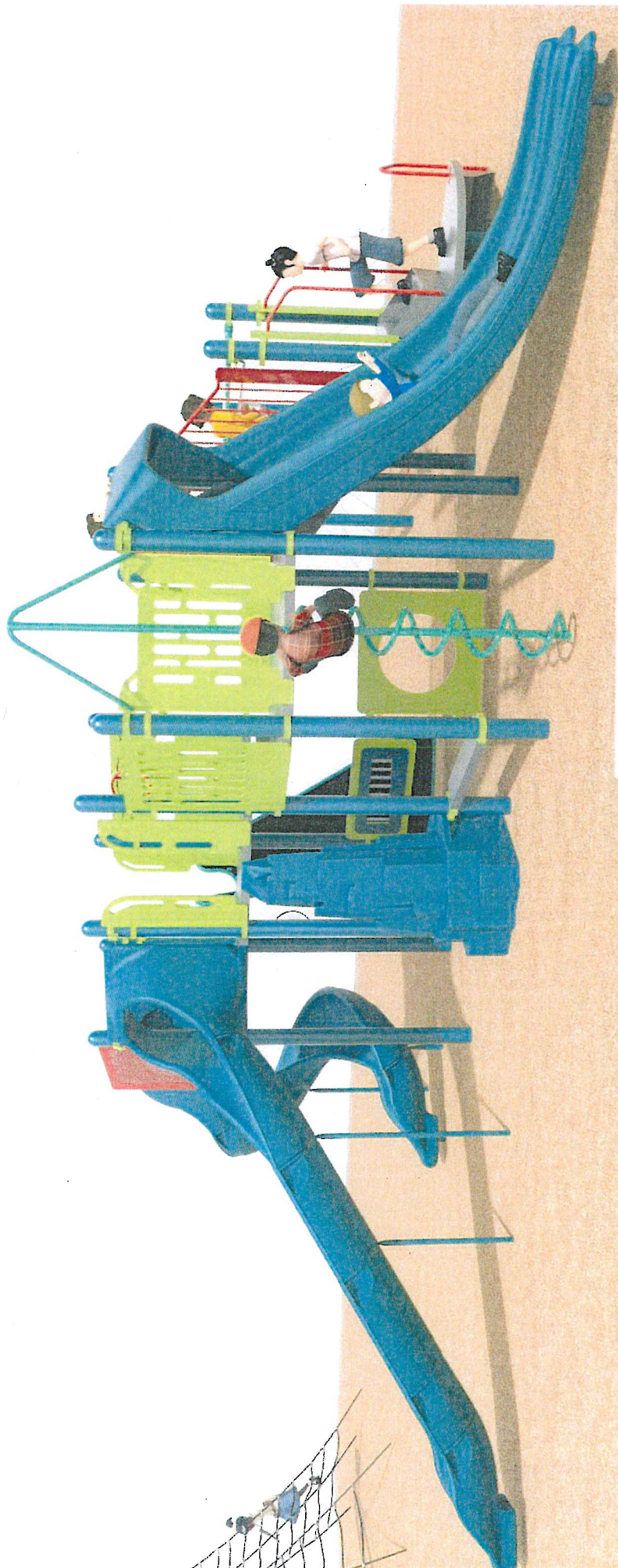
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**ROSS**

Recreation Equipment

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Two Rock Elementary

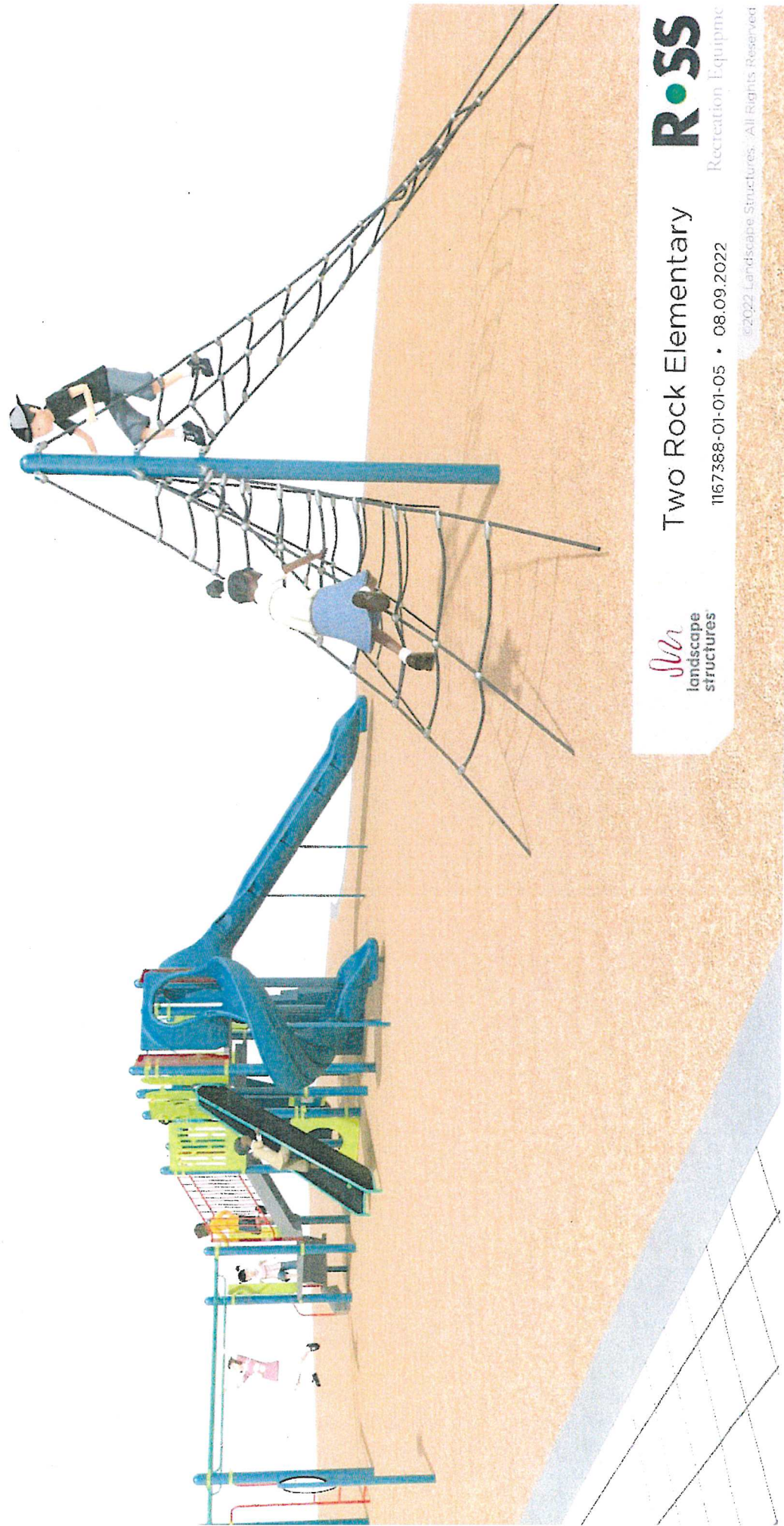
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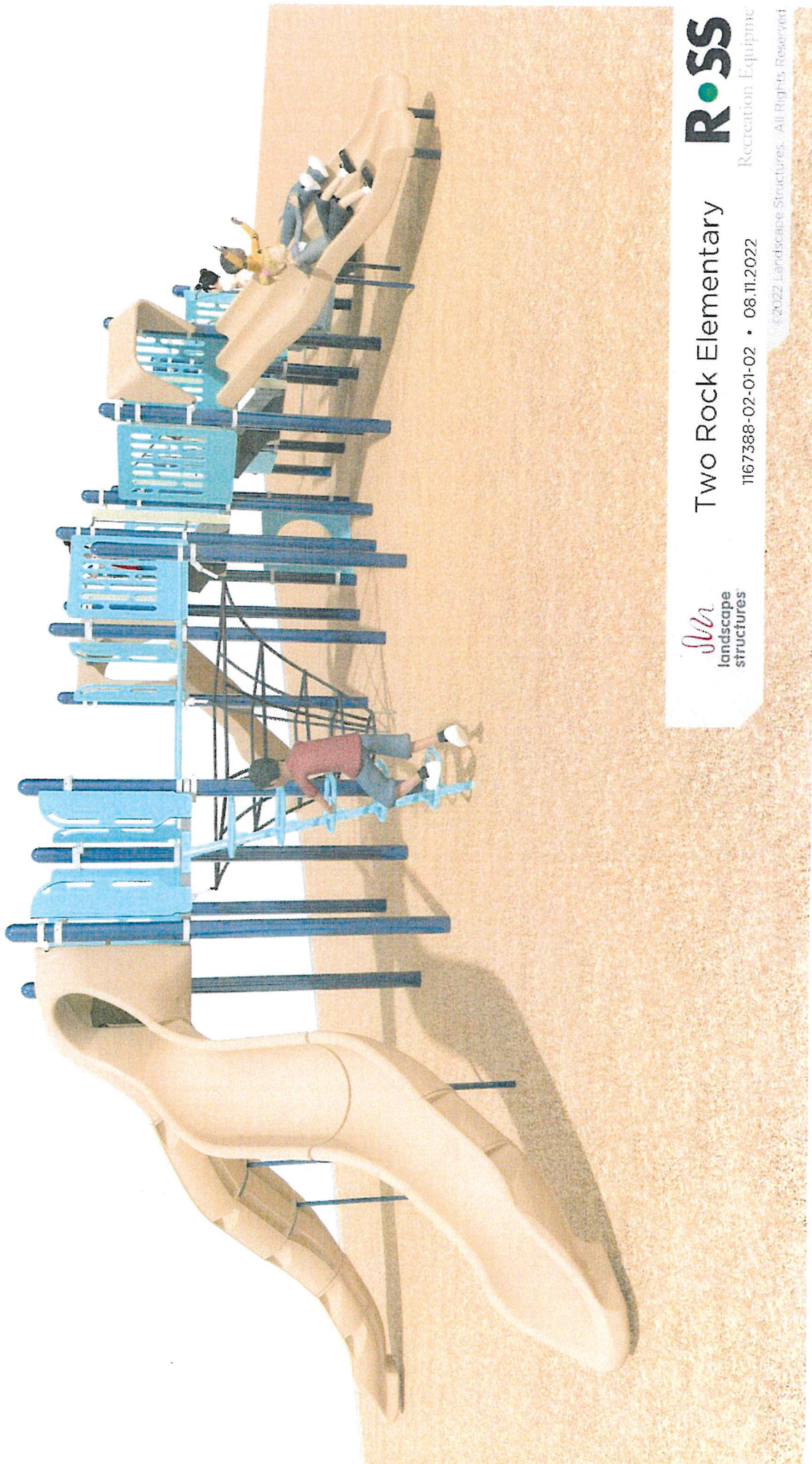
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 landscape structures

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**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Two Rock Union School District  
Name of Bargaining Unit: Classified School Employees Association  
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2024  
(date) (date)

The Governing Board will act upon this agreement on: September 8, 2022  
(date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Compensation	Annual Cost Prior to Proposed Agreement FY 2021-22	Fiscal Impact of Proposed Agreement		
		Year 1 FY 2021-22	Year 2 FY 2022-23	Year 3 FY 2023-24
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 137,285	\$ 7,381	\$ 5,040	\$ 5,216
		5.38%	3.48%	3.48%
2 <b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
<b>Description of other compensation</b>				
3 <b>Statutory Benefits -</b> STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 44,590	\$ 2,198	\$ 1,637	\$ 1,694
		4.929%	3.50%	3.50%
4 <b>Health/Welfare Plans</b>	\$ -	\$ -	\$ 22,924	\$ 24,070
5 <b>Total Compensation -</b> Add Items 1 through 4 to equal 5	\$ 181,875	\$ 9,579	\$ 29,601	\$ 30,980
		5.267%	15.46%	14.01%
6 <b>Step and Column -</b> Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ 1,317	\$ 1,330	\$ 1,343
7 <b>Total Number of Represented Employees</b>	8.00	8	8	8
8 <b>Total Compensation Average Cost per Employee</b>	\$ 22,734	\$ 1,197	\$ 3,700	\$ 3,873
		5.267%	15.46%	14.01%

## Two Rock Union School District

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

2021-22 negotiated increase 6%, 2022-23 2.5%, and 2023-24 2.5% increase.

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

No

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes  No

If yes, please describe the cap amount.

The negotiation cap was \$8,000 per year for a full time unit member. Beginning in 2022-23, a member who is 0.5-0.71875 fte is entitled to \$3,400 per year and a member who is 0.75-0.96875 fte is entitled to \$5,100 per year district contribution to medical benefits. For any member who is over 0.5 fte, the district was contributing \$1,851 towards dental and vision insurance. Starting 7/1/2022, the district will contribute \$1,906 towards dental and vision insurance.

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

No change.

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

No impact on instructional and support programs.



Two Rock Union School District

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

None.

**E. Will this agreement create or increase deficit financing in the current or subsequent year(s)?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

No, based on details in the May Revision.

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

None.

**G. Source of Funding for Proposed Agreement:**

1. Current Year

N/A

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

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

Increased COLA and new funds to be received per May Revision.

## Two Rock Union School District

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

**Unrestricted General Fund**  
**Classified School Employees Association**

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of <u>6/23/2022</u> )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 1,464,868	\$ -	\$ -	\$ 1,464,868
Remaining Revenues (8100-8799)	\$ 328,961	\$ -	\$ -	\$ 328,961
<b>TOTAL REVENUES</b>	\$ 1,793,829	\$ -	\$ -	\$ 1,793,829
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 617,258	\$ -	\$ -	\$ 617,258
Classified Salaries (2000-2999)	\$ 210,624	\$ 4,316	\$ -	\$ 214,940
Employee Benefits (3000-3999)	\$ 295,666	\$ 1,285	\$ -	\$ 296,951
Books and Supplies (4000-4999)	\$ 44,262	\$ -	\$ -	\$ 44,262
Services, Other Operating Expenses (5000-5999)	\$ 358,725	\$ -	\$ -	\$ 358,725
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (2,623)	\$ -	\$ -	\$ (2,623)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,523,912	\$ 5,601	\$ -	\$ 1,529,513
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 269,917	\$ (5,601)	\$ -	\$ 264,316
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 2,199	\$ -	\$ -	\$ 2,199
Contributions (8980-8999)	\$ (285,918)	\$ -	\$ -	\$ (285,918)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (18,200)	\$ *	\$ (5,601)	\$ (23,801)
<b>BEGINNING BALANCE</b>	\$ 1,246,933			\$ 1,246,933
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 1,228,733	\$ (5,601)	\$ -	\$ 1,223,132
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 3,000	\$ -	\$ -	\$ 3,000
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ 268,246	\$ -	\$ -	\$ 268,246
Unappropriated Amount (9790)	\$ 957,487	\$ (5,601)	\$ -	\$ 951,886

Please see question on page 7.



## Two Rock Union School District

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

**Restricted General Fund**  
 Bargaining Unit: Classified School Employees Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of <u>6/23/2022</u> )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 18,821	\$ -	\$ -	\$ 18,821
Remaining Revenues (8100-8799)	\$ 781,379	\$ -	\$ -	\$ 781,379
<b>TOTAL REVENUES</b>	\$ 800,200	\$ -	\$ -	\$ 800,200
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 172,164	\$ -	\$ -	\$ 172,164
Classified Salaries (2000-2999)	\$ 103,663	\$ 3,065	\$ -	\$ 106,728
Employee Benefits (3000-3999)	\$ 162,184	\$ 913	\$ -	\$ 163,097
Books and Supplies (4000-4999)	\$ 226,038	\$ -	\$ -	\$ 226,038
Services, Other Operating Expenses (5000-5999)	\$ 483,818	\$ -	\$ -	\$ 483,818
Capital Outlay (6000-6599)	\$ 5,854	\$ -	\$ -	\$ 5,854
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 2,623	\$ -	\$ -	\$ 2,623
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,156,344	\$ 3,978	\$ -	\$ 1,160,322
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (356,144)	\$ (3,978)	\$ -	\$ (360,122)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 285,918	\$ -	\$ -	\$ 285,918
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (70,226)	\$ * (3,978)	\$ -	\$ (74,204)
<b>BEGINNING BALANCE</b>	\$ 100,226			\$ 100,226
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 30,000	\$ (3,978)	\$ -	\$ 26,022
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 30,000	\$ -	\$ -	\$ 30,000
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount (9790)	\$ -	\$ (3,978)	\$ -	\$ (3,978)

Please see question on page 7.



## Two Rock Union School District

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

**Combined General Fund**  
**Classified School Employees Association**

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of _6/23/2022_)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 1,483,689	\$ -	\$ -	\$ 1,483,689
Remaining Revenues (8100-8799)	\$ 1,110,340	\$ -	\$ -	\$ 1,110,340
<b>TOTAL REVENUES</b>	\$ 2,594,029	\$ -	\$ -	\$ 2,594,029
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 789,422	\$ -	\$ -	\$ 789,422
Classified Salaries (2000-2999)	\$ 314,287	\$ 7,381	\$ -	\$ 321,668
Employee Benefits (3000-3999)	\$ 457,850	\$ 2,198	\$ -	\$ 460,048
Books and Supplies (4000-4999)	\$ 270,300	\$ -	\$ -	\$ 270,300
Services, Other Operating Expenses (5000-5999)	\$ 842,543	\$ -	\$ -	\$ 842,543
Capital Outlay (6000-6599)	\$ 5,854	\$ -	\$ -	\$ 5,854
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 2,680,256	\$ 9,579	\$ -	\$ 2,689,835
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (86,227)	\$ (9,579)	\$ -	\$ (95,806)
Transfer In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ 2,199	\$ -	\$ -	\$ 2,199
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (88,426)	\$ * (9,579)	\$ -	\$ (98,005)
<b>BEGINNING BALANCE</b>	\$ 1,347,159			\$ 1,347,159
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 1,258,733	\$ (9,579)	\$ -	\$ 1,249,154
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 33,000	\$ -	\$ -	\$ 33,000
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ 268,246	\$ -	\$ -	\$ 268,246
Unappropriated Amount - Unrestricted (9790)	\$ 957,487	\$ (5,601)	\$ -	\$ 951,886
Unappropriated Amount - Restricted (9790)	\$ -	\$ (3,978)	\$ -	\$ (3,978)
Reserve for Economic Uncertainties Percentage	35.69%			35.36%

Please see question on page 7.

## Two Rock Union School District

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Adult Education Fund**Enter Bargaining Unit: **Classified School Employees Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of _____)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ -	\$ -	\$ -	\$ -
Employee Benefits (3000-3999)	\$ -	\$ -	\$ -	\$ -
Books and Supplies (4000-4999)	\$ -	\$ -	\$ -	\$ -
Services, Other Operating Expenses (5000-5999)	\$ -	\$ -	\$ -	\$ -
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ -	*	\$ -	\$ -
<b>BEGINNING BALANCE</b>	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9730)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

Please see question on page 7.



## Two Rock Union School District

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

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of _6/23/2022_)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ -	\$ -	\$ -	\$ -
Employee Benefits (3000-3999)	\$ -	\$ -	\$ -	\$ -
Books and Supplies (4000-4999)	\$ -	\$ -	\$ -	\$ -
Services, Other Operating Expenses (5000-5999)	\$ -	\$ -	\$ -	\$ -
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ -	\$ *	\$ -	\$ -
<b>BEGINNING BALANCE</b>	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9713)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

Please see question on page 7.



## Two Rock Union School District

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Child Development Fund**Bargaining Unit: **Classified School Employees Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of _6/23/2022_)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ -	\$ -	\$ -	\$ -
Employee Benefits (3000-3999)	\$ -	\$ -	\$ -	\$ -
Books and Supplies (4000-4999)	\$ -	\$ -	\$ -	\$ -
Services, Other Operating Expenses (5000-5999)	\$ -	\$ -	\$ -	\$ -
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ -	\$ *	\$ -	\$ -
<b>BEGINNING BALANCE</b>	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9713)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

Please see question on page 7.



## Two Rock Union School District

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

Enter Fund: \_\_\_\_\_  
 Bargaining Unit: **Classified School Employees Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of _6/23/2022_)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ -	\$ -	\$ -	\$ -
Employee Benefits (3000-3999)	\$ -	\$ -	\$ -	\$ -
Books and Supplies (4000-4999)	\$ -	\$ -	\$ -	\$ -
Services, Other Operating Expenses (5000-5999)	\$ -	\$ -	\$ -	\$ -
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ -	\$ *	\$ -	\$ -
<b>BEGINNING BALANCE</b>	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ -	\$ -	\$ -	\$ -

Please see question on page 7.



## Two Rock Union School District

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		<b>Combined General Fund</b> Classified School Employees Association		
	Current Year	Year 2	Year 3	
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 1,483,689	\$ 1,543,755	\$ 1,625,097	
Remaining Revenues (8100-8799)	\$ 1,110,340	\$ 971,379	\$ 824,274	
<b>TOTAL REVENUES</b>	<b>\$ 2,594,029</b>	<b>\$ 2,515,134</b>	<b>\$ 2,449,371</b>	
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 789,422	\$ 747,531	\$ 748,961	
Classified Salaries (2000-2999)	\$ 321,668	\$ 324,698	\$ 284,616	
Employee Benefits (3000-3999)	\$ 460,048	\$ 545,000	\$ 488,160	
Books and Supplies (4000-4999)	\$ 270,300	\$ 217,180	\$ 213,463	
Services, Other Operating Expenses (5000-5999)	\$ 842,543	\$ 709,903	\$ 629,106	
Capital Outlay (6000-6999)	\$ 5,854	\$ -	\$ -	
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	
Other Adjustments		\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,689,835</b>	<b>\$ 2,544,312</b>	<b>\$ 2,364,306</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (95,806)</b>	<b>\$ (29,178)</b>	<b>\$ 85,065</b>	
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	
Transfers Out and Other Uses (7610-7699)	\$ 2,199	\$ -	\$ -	
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (98,005)</b>	<b>\$ (29,178)</b>	<b>\$ 85,065</b>	
<b>BEGINNING BALANCE</b>				
	\$ 1,347,159	\$ 1,249,154	\$ 1,219,976	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,249,154</b>	<b>\$ 1,219,976</b>	<b>\$ 1,305,041</b>	
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 3,000	\$ 3,000	\$ -	
Reserved for Economic Uncertainties - Unrestricted (9770)	\$ -	\$ -	\$ -	
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -	
Board Designated Amounts - Unrestricted (9775-9780)	\$ 268,246	\$ 254,431	\$ 236,431	
Board Designated Amounts - Restricted (9775-9780)	\$ -	\$ -	\$ -	
Unappropriated Amounts - Unrestricted (9790)	\$ 957,487	\$ 962,545	\$ 1,068,610	
Unappropriated Amounts - Restricted (9790)	\$ (3,978)	\$ -	\$ -	

WARNING: 9790 entries must be positive

Two Rock Union School District

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

1. State Reserve Standard

		Current Year	Year 2	Year 3
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 2,692,034	\$ 2,544,312	\$ 2,364,306
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	5.00%	5.00%	5.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. or \$50,000)	\$ 134,602	\$ 127,216	\$ 118,215

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 957,487	\$ 962,545	\$ 1,068,610
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 957,487	\$ 962,545	\$ 1,068,610
f.	Reserve for Economic Uncertainties Percentage	35.57%	37.83%	45.20%

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

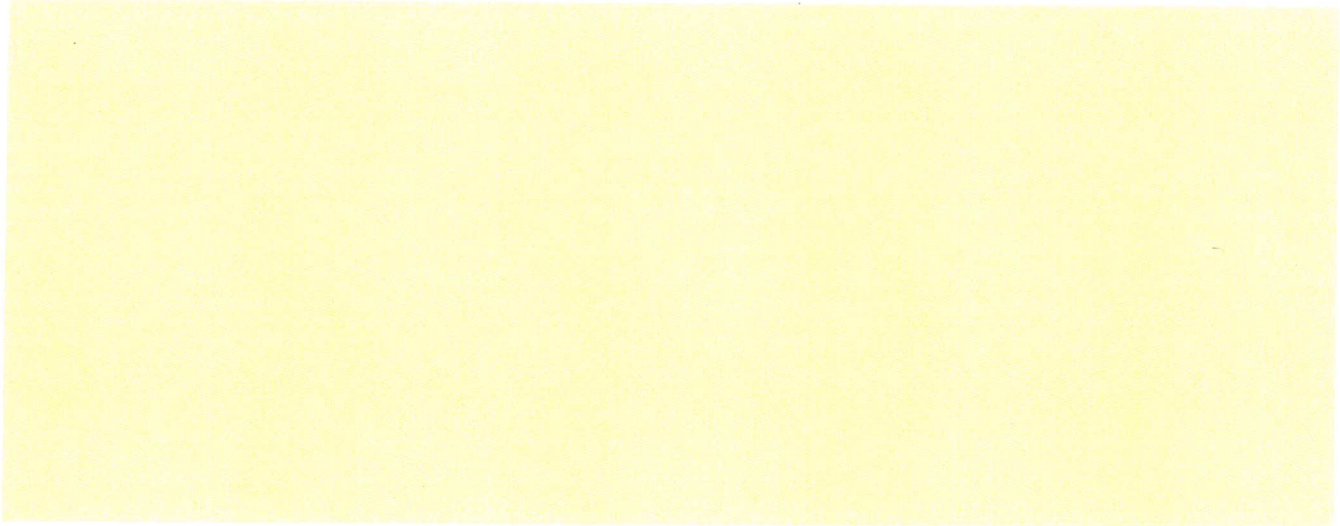
Current Year	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 2	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Year 3	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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



Two Rock Union School District

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



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

Page 4 shows the 2021-22 budget as of 2022-23 Adopted. The budget adjustments for the 2021-22 retro and the 2022-23 increase is reflected in the 2022-23 budget on Page 5, Multiyear Projections.



Two Rock Union School District

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

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. The absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official

**Board Actions**

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

**Budget Adjustment Categories:**

Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ 9,579
Ending Balance(s) Increase (Decrease)	\$ (9,579)

**Budget Adjustment  
Increase/(Decrease)**

Subsequent Years

**Budget Adjustment Categories:**

Revenues/Other Financing Sources	\$
Expenditures/Other Financing Uses	\$
Ending Balance(s) Increase (Decrease)	\$

**Budget Adjustment  
Increase/(Decrease)**

**Budget Revisions**

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**

See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

I hereby certify                       I am unable to certify

\_\_\_\_\_ \_\_\_\_\_  
**District Superintendent** **Date**  
**(Signature)**

I hereby certify                       I am unable to certify

\_\_\_\_\_ \_\_\_\_\_  
**Chief Business Official** **Date**  
**(Signature)**

**Special Note: The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.**





## Two Rock Union School District

**M. CERTIFICATION NO. 2**

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

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

\_\_\_\_\_  
**District Superintendent (or Designee)**  
**(Signature)**

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

\_\_\_\_\_  
**Contact Person**

\_\_\_\_\_  
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_\_, took action to approve the proposed Agreement with the \_\_\_\_\_ Bargaining Unit.

\_\_\_\_\_  
**President (or Clerk), Governing Board**  
**(Signature)**

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

**Special Note: The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.**

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

Resolution Number: 2022-5

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 2021-2022 fiscal year and a projected Gann Limit for the 2022-2023 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 2022-2023 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 2021-2022 and 2022-2023 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, 2021-2022 (Adjusted Appropriations Limit)	\$1,193,108.06
Gann Limit, 2022-2023(Estimated):	\$1,315,010.77

The foregoing resolution was introduced by Trustee \_\_\_\_\_, who moved its adoption, second by Trustee \_\_\_\_\_, and adopted on roll call on September 8, 2022, by the following vote:

	AYE	NO	ABSENT/ NOT VOTING
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____

SO ORDERED.

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,460,547.78	(59,793.07)	1,400,754.71			1,193,108.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	156.37		156.37			125.97
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2020-21			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> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	125.97		125.97	129.09		129.09
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)			125.97			129.09
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	1,240.40		1,240.40	1,200.00		1,200.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	213,770.84		213,770.84	200,000.00		200,000.00
5. Unsecured Roll Taxes (Object 8042)	6,706.92		6,706.92	7,000.00		7,000.00
6. Prior Years' Taxes (Object 8043)	151.84		151.84	0.00		0.00
7. Supplemental Taxes (Object 8044)	31,143.39		31,143.39	21,000.00		21,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	224,810.00		224,810.00	285,000.00		285,000.00
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 & 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 for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	477,823.39	0.00	477,823.39	514,200.00	0.00	514,200.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	477,823.39	0.00	477,823.39	514,200.00	0.00	514,200.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			14,993.82			15,899.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	85,936.00		85,936.00	75,000.00		75,000.00
<b>OTHER EXCLUSIONS</b>						
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)	85,936.00	0.00	100,929.82	75,000.00	0.00	90,899.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	1,017,398.00		1,017,398.00	1,010,734.00		1,010,734.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(3,500.00)		(3,500.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,013,898.00	0.00	1,013,898.00	1,010,734.00	0.00	1,010,734.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,691,822.24		2,691,822.24	2,515,134.00		2,515,134.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,922.55		8,922.55	10,000.00		10,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2021-22 Actual</b>			<b>2022-23 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,400,754.71			1,193,108.06
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8056			1.0248
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,193,108.06			1,315,010.77
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			477,823.39			514,200.00
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)			15,116.40			15,490.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			816,214.49			891,709.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			816,214.49			891,709.77
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])			4,303.60			5,612.11
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			482,126.99			519,812.11
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)			811,910.89			886,097.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			482,126.99			
b. State Subventions (Line D8)			811,910.89			
c. Less: Excluded Appropriations (Line C23)			100,929.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,193,108.06			



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			1,193,108.06			1,315,010.77
12. Appropriations Subject to the Limit (Line D9d)			1,193,108.06			

\* Please provide below an explanation for each entry in the adjustments column.

Government Code 7902.2, which was added by Assembly Bill (AB) 130 (Committee on Budget, Ch. 44, Statutes of 2021) requires local educational agencies (LEAs) with a Fiscal Year 2020-21 appropriations limit in excess of its proceeds of taxes to transfer the excess limit to the State of California. In Fiscal Year 2020-21, Two Rock Union Elementary reported an appropriations limit of \$1,460,547.78, but proceeds of taxes of \$1,400,754.71. As such, Two Rock Union Elementary has \$59,793.07 in excess limit, which has been transferred to the State of California.  
Per email from CDE 8/10/2022.

Chris Thomas  
Gann Contact Person

(707) 778-4621  
Contact Phone Number

RESOLUTION 2021/22 #12

RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
FULLERTON JOINT UNION HIGH SCHOOL DISTRICT,  
COUNTY OF ORANGE, CALIFORNIA,  
FOR ADOPTING THE GANN APPROPRIATIONS LIMIT  
*(Normal, no increase to Limit pursuant to G.C. 7902)*

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 2020/21 fiscal year and a projected Gann Limit for the 2021/22 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

NOW, THEREFORE BE IT RESOLVED, that the Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2020-21 at \$108,555,522 and for the 2021-22 at \$113,386,967 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 2020/21 and 2021/22 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.

PASSED AND ADOPTED by the Board of Trustees of the Fullerton Joint Union High School District on the fourteenth day of September, 2021.

Signed:

---

Clerk/President/Secretary to the Board of Trustees  
Fullerton Joint Union High School District  
County of Orange, State of California

	AYE	NO	ABSENT/ NOT VOTING
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____
Trustee _____	_____	_____	_____

SO ORDERED.

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



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# Pavement Maintenance Proposal

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**Two Rock Union School District**  
Stephen Owens

**Project:**

**Two Rock Elementary School: 2022 Asphalt Maintenance**  
5001 Spring Hill Rd  
Petaluma, California 94952



Brad Davis  
Chief Estimator

---

# Safety. Quality Work. Excellent Service

## Company Info



SNS Asphalt Services  
P.O. Box 7347  
Santa Rosa, CA 95407

P: 707-528-3377  
F: 707-544-7149  
<https://www.snsasphalt.com>

## Contact Person

Brad Davis  
Chief Estimator  
[brad@stripensealinc.com](mailto:brad@stripensealinc.com)  
Cell: 707-975-9691  
Office 707-528-3377

## About Us

### PROUDLY SERVING THE WINE COUNTRY AND BEYOND FOR OVER 50 YEARS!!

Since 1971, our customers have trusted us to provide the highest quality service and solutions that are superior to our competition. As a result, we are the asphalt service leader in our community. SNS Asphalt Services (Stripe 'N' Seal & Aaron Paving) wants the best for your property as well as our future business relationship. From our family to yours, we wish you the best on your project!!

**SNSASPHALT.COM CA #308128**

# Proposal: Two Rock Elementary School: 2022 Asphalt Maintenance



## Hot Rubberized Crack Sealing (Yellow Area: See Site Plan)

1. Set up traffic safety signage and barricading surrounding the work area.
2. Remove dirt, loose gravel, and weeds from cracks in order to provide an adequate sealant reservoir.
3. Seal cracks 1/4" and wider with hot rubberized crack sealer.
4. After completion, we will clean the area, properly dispose or recycle our debris, and re-open this area to traffic when it is safe.
5. To achieve the most efficient performance and minimal interruption to this site, we have priced this work to be completed in **(1) weekend day(s)**. If you would like this work sequenced differently, please feel free to ask us as it may change our pricing.
6. **Note:** "Alligatored" areas are not included in our crack sealing services. We recommend that these areas are repaired eventually. For more information, feel free to read the "Crack Sealing" section on our contract terms page.
7. **Note:** Crack Sealing material may settle or "sag" shortly after application. This occurrence cannot be prevented since cracks are constantly moving and materials become soft in the heat of the day. To learn more, please see the "Cracksealing" section of our contract terms page.

Total Price: \$9,347.00

## Asphalt Preparation and Sealcoating (Yellow Area: See Site Plan)

1. This area comprises approximately **(34,000)** square feet.
2. Set up traffic safety signage and barricading surrounding the work area.
3. Asphalt surfaces will be cleaned free of loose materials, weeds, grass and dirt with wire brushes, power blowers, and a vacuum power broom when necessary.
4. Tape off all utility lids, drains, and manhole covers.
5. **Oil Stains** will be scraped, cleaned, and then a latex *Polyseal* product will be applied to these areas when necessary.
6. **Squeegee Application:** Install a **2 coat** application of our asphalt sealant product by hand squeegee and machine buggy in order to insure the best finished look and proper application rate.
7. **Sealant Material:** Our sealing company applies **Overkote Plus** pavement sealer by *Raynguard* because it has proven to be a durable, flexible, and long lasting product when compared to all other asphalt sealants available.
8. **Additives:** Based on the existing condition of the asphalt, our experienced crew members will add latex and #30 sand to the sealant mixture in order to help fill voids and provide a better finished look.
9. To achieve the most efficient performance and minimal interruption to this site, we have priced this work to be completed in **(1) weekend day(s)**. If you would like this work sequenced differently, please feel free to ask us as it may change our pricing.
10. After completion, we will clean the area, properly dispose or recycle our debris, leave this area barricaded for proper overnight drying.

Total Price: \$13,846.00

## Striping and Stenciling (Yellow Area: See Site Plan)

1. On the next day after sealing, layout and re-paint the pavement markings affected by this work per the existing layout with **Low VOC commercial grade traffic paints**.
2. If you would like any changes to the striping layout, please bring this to our attention before the project.
3. After completion, we will clean the area, properly dispose or recycle our debris, and re-open this area to traffic when it is safe.

Total Price: \$3,892.00



# Proposal: Two Rock Elementary School: 2022 Asphalt Maintenance



## Site Plan



Notes:

# Price Breakdown: Two Rock Elementary School: 2022 Maintenance



Please find the following breakdown of all services we have provided in this proposal.

This proposal originated on August 23, 2022.

Item	Description	Cost
1.	Hot Rubberized Crack Sealing (Yellow Area: See Site Plan)	\$9,347.00
2.	Asphalt Preparation and Sealcoating (Yellow Area: See Site Plan)	\$13,846.00
3.	Striping and Stenciling (Yellow Area: See Site Plan)	\$3,892.00
<b>Total:</b>		<b>\$27,085.00</b>

## Authorization to Proceed & Contract

This proposal may be withdrawn and/or pricing may be updated if not accepted within 15 days and scheduled for completion within 45 days upon acceptance. The above pricing, scope of work, payment terms, and terms and conditions on this and the following page(s) are satisfactory and are hereby accepted. You are authorized to do the work as specified.

## Acceptance

We agree to pay the total sum or balance in full upon completion of this project.

Monthly progress payments are required for projects extending past 30 days. Service charges of 1.5% per month may be added on to any unpaid balance.

Date: \_\_\_\_\_

*B/D*

Stephen Owens  
Two Rock Union School District  
5001 Spring Hill Rd  
Petaluma, CA 94952  
[sowens@trusd.org](mailto:sowens@trusd.org)  
O: 707-762-6617

Brad Davis | Chief Estimator  
SNS Asphalt Services  
P.O. Box 7347  
Santa Rosa, CA 95407  
E: [brad@stripensealinc.com](mailto:brad@stripensealinc.com)  
C: 707-975-9691  
P: 707-528-3377  
F: 707-544-7149  
<https://www.snsasphalt.com>

# Additional Info: Two Rock Elementary School: 2022 Asphalt Maintenance



## Contract Terms & Conditions

- 1. Our Guarantee to You:** All work will be completed in a workmanlike manner according to standard industry practices. Our application methods and selected material products are of the highest quality this industry has to offer. Our goal is 100% client satisfaction with the quality of our work.
- 2. Our Included Insurance Package:** For both yours and our protection, we pay a premium for insurance coverage that exceeds this industry's standard. All of our employees are protected by Worker's Compensation Insurance. We will provide you with a certificate and additionally named insured documents upon request. Our insurance does not cover the Owner's property in regards to Builder's Risk, Earthquake, Wind or Fire Damage. If interested in these coverages, the Owner should check with their insurance company and would be responsible for obtaining."
- 3. Owner's Responsibilities:** Please turn off irrigation 48 hours prior and remain off until 24 hours after all sealing and striping services. Have all weeds sprayed and landscaping cut back behind curbs and edges of asphalt (see "Asphalt Cleaning and Preparation" section). Provide and identify at least (1) on-site water source for the small amount of water we may need to perform our services. Make sure that all parties involved have been properly notified of this work, we will provide you with a professional notice. Provide a preferred towing service in case vehicle towing is necessary (see "Vehicle Towing" section). Please read the following information entirely:
- 4. Tire Marks and Tearing:** During the curing process of all asphalt products, tire marks and tears will occur. Please do not be alarmed, this occurrence is unavoidable and happens on all freshly sealed or paved asphalt surfaces. In time, these markings will blend in and become less noticeable. Tire marks are more frequent directly after completion, in warm conditions, in areas of heavy traffic, and after thick coating applications. Although asphalt products can be dry to the touch within a few hours normally, they may take 6-12 months to fully cure. Tearing marks can be touched up later if desired with an additional trip charge.
- 5. Vehicle Towing:** It is the owner's responsibility to identify a towing service that may be contacted on the day of the work. If vehicles are in the way of our work on the scheduled day, these vehicles may be towed at the expense of the property or vehicle owner. Stripe N Seal Inc. and towing company hired are not responsible for damages to vehicles as a result of moving or towing vehicle.
- 6. Asphalt Cleaning and Preparation:** Our services include wire broom, crack debris removal, and back pack blowers to push debris away from the surface. For larger and commercial projects, we use a vacuum assisted power broom machine. Areas of moss, algae, flaking sealcoat, light or heavy dirt staining, must be cleaned prior to our work. Weeds growing from cracks must be sprayed with an herbicide (2) weeks prior to our work. Grass or dirt that has covered the edges of asphalt or curbing must be exposed and cleaned prior to our work. Remove all dirt, debris, or other loose items off of the asphalt area. Additional cleaning fees may apply if asphalt conditions are not in accordance with these guidelines. Stripe N Seal Inc. is not responsible for adhesion problems due to these conditions.
- 7. Crack Sealing:** Asphalt is constantly moving due to thermal expansion/contraction, expansive soils, and vehicle loading. Over time, it becomes brittle and loses the elastic ability to flex. This first results in the form of a crack, similar to the concept of an "expansion joint". The intended use of crack sealer is to reduce, not eliminate, the amount of water intrusion into cracks. Crack sealer will tear when vehicle tires are turned on top, especially in the heat of the day. This material is rubberized in order to stretch and compress as cracks open and close. When this happens, crack sealer materials may settle, split, or rise soon after application. This cannot be prevented with the use of elastic rubberized crack sealing materials. Crack sealer will be visible through Sealcoat in the form of a slightly raised black colored 4" wide band wherever the cracks have been filled. Our crack sealing methods include filling cracks that are approximately 1/4" wide and wider. Cracks that are smaller than 1/4" are deemed too small for the proper amount of material to expand and contract with movement. "Alligatored" or closely formed cracking areas in your asphalt are not filled with rubberized crack sealer. These areas will need asphalt excavation repair when the time is right.
- 8. Sealcoating:** Sealcoat products are not guaranteed to adhere to asphalt saturated with water, dirt, mud, dust, tree sap, oil, or other foreign materials (see "asphalt cleaning" section). Sealcoat "flaking" may occur when our sealcoat product is being applied on top of a previously sealcoated surface, wherever sealcoat has been applied very thick on past applications, on surfaces that are not pressure washed prior to our work, wherever standing water occurs, etc. Small, thin hairline cracks in the sealcoat may occur during the curing stage wherever sealcoat has been heavily applied or overlapped. Streak marks may be visible from application. Sealcoat is not designed to restore old and coarse asphalt back to new condition. Carports or covered areas may receive one heavy coat since they are protected from the sun. (see "Tire Marks and Tearing" section)
- 9. Slurry Sealing (Type 2):** Surface aggregate will shed during the curing process. This residual sand can be blown away or swept by owner at a later date. Striping paint may need re-coating within a year or two after completion. Not guaranteed to adhere to concrete or unstable ground. On smooth surfaces, slurry seal will tear easier and wear



# Proposal: Two Rock Elementary School: 2022 Asphalt Maintenance



faster. In time, cracks will reflect through slurry seal.

10. **Asphalt Paving/Repairs:** Work is specified in detail within our service description and pricing. If we encounter asphalt that is thicker than specified in this proposal, additional asphalt material and labor fees may be required. This additional discounted fee must be in the form of a verbal and written agreement between SNS and the owner immediately after discovery of this unforeseen occurrence (see contract changes and additional work section). SNS is not responsible for unforeseen soft subgrade conditions below asphalt surface. Additional efforts required to stabilize these areas will be provided at a discounted rate and must also be agreed upon immediately after discovery in the form of a verbal and written agreement. Small puddles are normal on all new asphalt surfaces that are less than 2% slope. These small areas of standing water will not cause damage to asphalt and will evaporate quickly. Asphalt Overlays will eventually show reflective cracking. Tire marks may occur during the curing stages of new asphalt. Fresh concrete may have small hairline cracking after pouring as a result of shrinkage and hardening. All provided site plans are for referencing purposes only and may not be "to scale".
11. **Traffic Paint:** Paint products are not guaranteed to adhere to asphalt saturated with water, dirt, mud, dust, tree sap, oil, or other foreign materials (see "asphalt cleaning" section). Concrete must cure for more than 30 days prior to painting. In smooth or freezing conditions, striping paint can be slippery. Curb paints may flake as a result of too many layers of paint.
12. **Payment Terms:** Full payment due upon completion of our work. Monthly progress payments are required for projects extending past 30 days. Service charges of 1.5% per month to be added to any unpaid past due balance. For your convenience we accept MasterCard and Visa for most accounts, please call for details.
13. **Contract Changes:** Changes to the above listed description of work that require additional cost, time, or sequencing must be mutually approved by written or verbal contract change order directive prior to execution. Examples of potential changes may include directives by the owner, it's representative, a governing agency, unforeseen site conditions, underground utility conflicts, thicker than specified asphalt or concrete replacement, items of work not specifically included, soft base conditions, cars or other work area obstructions, irrigation left on, etc.
14. **Potential Costs Items Not Included:** Permits, permit processing, fees, prevailing wages, testing, design, inspections, engineering, on-site water source, towing, additional phasing, or handling contaminated material. All agreements contingent upon strikes, accidents, or delays beyond our control. SNS is not responsible for repair of unknown underground utilities and scratches/tire marks from heavy equipment and trucks. This quote is based on the current material pricing. If the price of these materials increases prior to the start of your project due to customer scheduling delay(s), Stripe N Seal Inc. reserves the right to add a surcharge. The surcharge will only reflect the actual cost passed on by our suppliers. Please feel free to contact us if you have any questions.
15. **Important Notes:** Stripe N Seal Inc. cannot be responsible for observing and identifying all existing conditions such as tripping hazards, tree root damage, uneven surfaces, and other liabilities that exist among sidewalks and parking lots. Water drainage improvements are not included in our work unless specifically noted.
16. **ADA Improvements:** Owner acknowledges that all work to be performed by contractor pursuant to this proposal is at the specific direction of owner and that contractor makes no representations as to whether or not the work directed by owner complies with all governing agency disability access requirements. Owner has hereby been advised by contractor to obtain the professional advice of owner's engineers, consultants or other ADA experts in order to determine whether owner's premises are in compliance with the ADA or other disability access laws. Owner acknowledges that owner is not relying on contractor to determine such code compliance. Owner agrees to defend, indemnify and hold contractor harmless from any claim by owner or any third party that owner's premises do not comply with disability access requirements or that the work performed by contractor pursuant to owner's direction does not comply with disability access requirements. In the event suit is initiated to enforce any terms of this contract, venue shall be Sonoma County and the prevailing party shall be entitled to reasonable attorneys' fees.
17. **Required California Contractors License Board Statements Including Mechanics' Lien Warning:** Under the California Mechanics' Lien Law, any contractor, subcontractor, laborer, supplier or other person or entity who helps to improve your property, but is not paid for his or her work or supplies, has a right to place a lien on your home, land or property where the work was performed and to sue you in court to obtain payment. To preserve the right to file a claim or lien against your property, certain claimants such as material suppliers are required to provide you with a document called a "Preliminary Notice." A preliminary notice is not a lien against your property. Its purpose is to notify you of persons or entities that may have a right to file a lien against your property if they are not paid. For more information on mechanics liens please visit our website [www.stripensealinc.com](http://www.stripensealinc.com) or call our office (707) 528-3377. Additional info can also be found by visiting [www.cslb.ca.gov](http://www.cslb.ca.gov) or by calling CSLB at 800-321-CSLB.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 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: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 08, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Jenny Im  
Name  
District Fiscal Management Advisor  
Title  
(707) 524-2806  
Telephone  
jim@scoe.org  
E-mail Address

Chris Thomas  
Name  
Chief Business Official  
Title  
(707) 778-4621  
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cthomas@petk12.org  
E-mail Address

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Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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)	45.66%
	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 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$1,193,108.06
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$1,193,108.06
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	10.65%

1/15/2021

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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) LCFF Sources		8010-8099	1,491,721.39	19,572.00	1,511,293.39	1,524,934.00	18,821.00	1,543,755.00	2.1%
2) Federal Revenue		8100-8299	344,282.10	260,181.13	604,463.23	250,000.00	258,600.00	508,600.00	-15.9%
3) Other State Revenue		8300-8599	30,146.61	298,447.53	328,594.14	27,027.00	265,438.00	292,465.00	-11.0%
4) Other Local Revenue		8600-8799	44,959.99	123,719.00	168,678.99	47,589.00	122,725.00	170,314.00	1.0%
5) TOTAL REVENUES			1,911,110.09	701,919.66	2,613,029.75	1,849,550.00	665,584.00	2,515,134.00	-3.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	635,118.89	145,626.11	780,745.00	618,986.00	128,545.00	747,531.00	-4.3%
2) Classified Salaries		2000-2999	200,718.87	80,510.80	281,229.67	203,287.00	108,990.00	312,277.00	11.0%
3) Employee Benefits		3000-3999	291,457.85	144,686.41	436,144.26	343,168.00	177,271.00	520,439.00	19.3%
4) Books and Supplies		4000-4999	38,333.80	207,062.28	245,396.08	88,534.00	128,646.00	217,180.00	-11.5%
5) Services and Other Operating Expenditures		5000-5999	241,257.06	165,536.18	406,793.24	289,249.00	420,654.00	709,903.00	74.5%
6) Capital Outlay		6000-6999	0.00	5,853.58	5,853.58	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,409.96)	7,409.96	0.00	(18,107.00)	18,107.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,399,476.51	756,685.32	2,156,161.83	1,525,117.00	982,213.00	2,507,330.00	16.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			511,633.58	(54,765.66)	456,867.92	324,433.00	(316,629.00)	7,804.00	-98.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(178,497.14)	178,497.14	0.00	(286,629.00)	286,629.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(180,696.14)	178,497.14	(2,199.00)	(286,629.00)	286,629.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			330,937.44	123,731.48	454,668.92	37,804.00	(30,000.00)	7,804.00	-98.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
2) Ending Balance, June 30 (E + F1e)			1,577,870.57	223,956.55	1,801,827.12	1,615,674.57	193,956.55	1,809,631.12	0.4%
Components of Ending Fund Balance									
a) Nonspendable									
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	223,956.55	223,956.55	0.00	193,956.55	193,956.55	-13.4%
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		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,575,870.57	0.00	1,575,870.57	1,615,674.57	0.00	1,615,674.57	2.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	1,578,784.87	328,327.69	1,907,112.56				
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	2,000.00	0.00	2,000.00				
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	29,871.00	81,662.50	111,533.50				
4) Due from Grantor Government		9290	28,229.00	0.00	28,229.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			1,639,884.87	409,990.19	2,049,875.06				
<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	62,014.30	94,523.06	156,537.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	91,510.58	91,510.58				
6) TOTAL LIABILITIES			62,014.30	186,033.64	248,047.94				
<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>									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,577,870.57	223,956.55	1,801,827.12				



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>LCFF SOURCES</b>										
Principal Apportionment										
State Aid - Current Year		8011	607,528.00	0.00	607,528.00	804,958.00	0.00	804,958.00	32.5%	
Education Protection Account State Aid - Current Year		8012	409,870.00	0.00	409,870.00	205,776.00	0.00	205,776.00	-49.8%	
State Aid - Prior Years		8019	(3,500.00)	0.00	(3,500.00)	0.00	0.00	0.00	-100.0%	
Tax Relief Subventions										
Homeowners' Exemptions		8021	1,240.40	0.00	1,240.40	1,200.00	0.00	1,200.00	-3.3%	
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	213,770.84	0.00	213,770.84	200,000.00	0.00	200,000.00	-6.4%	
Unsecured Roll Taxes		8042	6,706.92	0.00	6,706.92	7,000.00	0.00	7,000.00	4.4%	
Prior Years' Taxes		8043	151.84	0.00	151.84	0.00	0.00	0.00	-100.0%	
Supplemental Taxes		8044	31,143.39	0.00	31,143.39	21,000.00	0.00	21,000.00	-32.6%	
Education Revenue Augmentation Fund (ERAF)		8045	224,810.00	0.00	224,810.00	285,000.00	0.00	285,000.00	26.8%	
Community Redevelopment Funds (SB 617/699/1992)		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 41604)										
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>Subtotal, LCFF Sources</b>			<b>1,491,721.39</b>	<b>0.00</b>	<b>1,491,721.39</b>	<b>1,524,934.00</b>	<b>0.00</b>	<b>1,524,934.00</b>	<b>2.2%</b>	
<b>LCFF Transfers</b>										
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other LCFF Transfers - Current Year		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	19,572.00	19,572.00	0.00	18,821.00	18,821.00	-3.8%	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,491,721.39	19,572.00	1,511,293.39	1,524,934.00	18,821.00	1,543,755.00	2.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	344,282.10	0.00	344,282.10	250,000.00	0.00	250,000.00	-27.4%
Special Education Entitlement		8181	0.00	19,398.00	19,398.00	0.00	19,398.00	19,398.00	0.0%
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	72,556.47	72,556.47	0.00	63,911.00	63,911.00	-11.9%
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%
Wildlife Reserve Funds		8280	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 Programs	3010	8290		16,039.68	16,039.68		12,180.00	12,180.00	-24.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,502.15	2,502.15		2,588.00	2,588.00	3.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

General  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		525.00	525.00			10,000.00	10,000.00	1804.8%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	149,159.83	149,159.83	0.00	0.00	150,523.00	150,523.00	0.9%
<b>TOTAL FEDERAL REVENUE</b>			344,282.10	260,181.13	604,463.23	250,000.00	258,600.00	508,600.00	508,600.00	-15.9%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements			0.00	31,015.30	31,015.30	0.00	0.00	30,896.00	30,896.00	-0.4%
Lottery - Unrestricted and Instructional Materials			5,127.00	0.00	5,127.00	5,127.00	0.00	0.00	5,127.00	0.0%
Tax Relief Subventions			25,019.61	9,970.95	34,990.56	21,000.00	7,500.00	28,500.00	28,500.00	-18.5%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other School Education and Safety (ASES)	6010	8590		35,659.47	35,659.47			31,960.00	31,960.00	-10.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		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	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	221,801.81	221,801.81	900.00	195,082.00	195,982.00	-11.6%
TOTAL_OTHER STATE REVENUE			30,146.61	298,447.53	328,594.14	27,027.00	265,438.00	292,465.00	-11.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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%
Prior 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	8,250.00	0.00	8,250.00	7,500.00	0.00	7,500.00	-9.1%
Interest		8660	8,922.55	0.00	8,922.55	10,000.00	0.00	10,000.00	12.1%
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									
Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,787.44	2,295.00	30,082.44	30,089.00	725.00	30,814.00	2.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		121,424.00	121,424.00		122,000.00	122,000.00	0.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	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			44,959.99	123,719.00	168,678.99	47,589.00	122,725.00	170,314.00	1.0%
TOTAL, REVENUES			1,911,110.09	701,919.66	2,613,029.75	1,849,550.00	665,584.00	2,515,134.00	-3.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	489,405.89	109,416.11	598,822.00	467,986.00	92,545.00	560,531.00	-6.4%
Certificated Pupil Support Salaries		1200	0.00	36,210.00	36,210.00	0.00	36,000.00	36,000.00	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	145,713.00	0.00	145,713.00	151,000.00	0.00	151,000.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>635,118.89</b>	<b>145,626.11</b>	<b>780,745.00</b>	<b>618,986.00</b>	<b>128,545.00</b>	<b>747,531.00</b>	<b>-4.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	40,454.40	22,001.69	62,456.09	42,887.00	35,260.00	78,147.00	25.1%
Classified Support Salaries		2200	20,966.39	40,068.75	61,035.14	34,900.00	36,000.00	70,900.00	16.2%
Classified Supervisors' and Administrators' Salaries		2300	66,541.91	15,054.29	81,596.20	0.00	15,500.00	15,500.00	-81.0%
Clerical, Technical and Office Salaries		2400	72,756.17	3,386.07	76,142.24	125,500.00	22,230.00	147,730.00	94.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>200,718.87</b>	<b>80,510.80</b>	<b>281,229.67</b>	<b>203,287.00</b>	<b>108,990.00</b>	<b>312,277.00</b>	<b>11.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	102,932.63	100,492.15	203,424.78	113,541.00	106,055.00	219,596.00	7.9%
PERS		3201-3202	44,442.87	17,133.70	61,576.57	65,769.00	27,939.00	93,708.00	52.2%
OASDI/Medicare/Alternative		3301-3302	24,149.12	8,297.47	32,446.59	29,819.00	10,239.00	40,058.00	23.5%
Health and Welfare Benefits		3401-3402	103,996.62	14,444.06	118,440.68	115,861.00	28,972.00	144,833.00	22.3%
Unemployment Insurance		3501-3502	4,043.99	1,107.65	5,151.64	5,413.00	1,202.00	6,615.00	28.4%
Workers' Compensation		3601-3602	11,892.62	3,211.38	15,104.00	12,765.00	2,864.00	15,629.00	3.5%
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		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>291,457.85</b>	<b>144,686.41</b>	<b>436,144.26</b>	<b>343,168.00</b>	<b>177,271.00</b>	<b>520,439.00</b>	<b>19.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	626.98	398.24	1,025.22	1,750.00	6,700.00	8,450.00	724.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	34,076.55	121,879.28	155,955.83	83,784.00	41,923.00	125,707.00	-19.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Noncapitalized Equipment		4400	3,630.27	18,974.26	22,604.53	3,000.00	8,612.00	11,612.00	-48.6%
Food		4700	0.00	65,810.50	65,810.50	0.00	71,411.00	71,411.00	8.5%
TOTAL, BOOKS AND SUPPLIES			38,333.80	207,062.28	245,396.08	88,534.00	128,646.00	217,180.00	-11.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	7,876.27	32,209.98	40,086.25	0.00	62,852.00	62,852.00	56.8%
Travel and Conferences		5200	9,204.58	5,207.75	14,412.33	14,439.00	1,250.00	15,689.00	8.9%
Dues and Memberships		5300	8,476.22	0.00	8,476.22	10,000.00	0.00	10,000.00	18.0%
Insurance		5400 - 5450	29,744.00	0.00	29,744.00	33,309.00	0.00	33,309.00	12.0%
Operations and Housekeeping Services		5500	32,797.37	0.00	32,797.37	41,000.00	0.00	41,000.00	25.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,339.94	7,107.04	19,446.98	12,640.00	10,000.00	22,640.00	16.4%
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	132,731.61	121,011.41	253,743.02	169,461.00	346,552.00	516,013.00	103.4%
Communications		5900	8,087.07	0.00	8,087.07	8,400.00	0.00	8,400.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			241,257.06	165,536.18	406,793.24	289,249.00	420,654.00	709,903.00	74.5%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,853.58	5,853.58	0.00	0.00	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	5,853.58	5,853.58	0.00	0.00	0.00	-100.0%
<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 Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	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 Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
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>									
Transfers of Indirect Costs		7310	(7,409.96)	7,409.96	0.00	(18,107.00)	18,107.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,409.96)	7,409.96	0.00	(18,107.00)	18,107.00	0.00	0.0%
TOTAL, EXPENDITURES			1,399,476.51	756,685.32	2,156,161.83	1,525,117.00	982,213.00	2,507,330.00	16.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>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	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.00%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>(c) TOTAL SOURCES</b>									
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>(d) TOTAL USES</b>									
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(178,497.14)	178,497.14	0.00	(286,629.00)	286,629.00	0.00	0.00%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>(e) TOTAL CONTRIBUTIONS</b>									
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(180,696.14)</b>	<b>178,497.14</b>	<b>(2,199.00)</b>	<b>(286,629.00)</b>	<b>286,629.00</b>	<b>0.00</b>	<b>-100.00%</b>
			<b>(a - b + c - d + e)</b>						



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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) LCFF Sources		8010-8099	1,491,721.39	19,572.00	1,511,293.39	1,524,934.00	18,821.00	1,543,755.00	2.1%
2) Federal Revenue		8100-8299	344,282.10	260,181.13	604,463.23	250,000.00	258,600.00	508,600.00	-15.9%
3) Other State Revenue		8300-8599	30,146.61	298,447.53	328,594.14	27,027.00	265,438.00	292,465.00	-11.0%
4) Other Local Revenue		8600-8799	44,959.99	123,719.00	168,678.99	47,589.00	122,725.00	170,314.00	1.0%
5) TOTAL REVENUES			1,911,110.09	701,919.66	2,613,029.75	1,849,550.00	665,584.00	2,515,134.00	-3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		764,309.04	449,723.70	1,214,032.74	830,931.00	576,306.00	1,407,237.00	15.9%
2) Instruction - Related Services	2000-2999		196,820.19	30,171.26	226,991.45	191,049.00	33,953.00	225,002.00	-0.9%
3) Pupil Services	3000-3999		28,626.95	167,249.77	195,876.72	21,000.00	221,626.00	242,626.00	23.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		7,468.17	35,092.51	42,560.68	11,393.00	30,438.00	41,831.00	-1.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		293,965.53	14,726.39	308,691.92	364,721.00	44,165.00	408,886.00	32.5%
8) Plant Services	8000-8999		108,286.63	59,721.69	168,008.32	106,023.00	75,725.00	181,748.00	8.2%
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			1,399,476.51	756,685.32	2,156,161.83	1,525,117.00	982,213.00	2,507,330.00	16.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			511,633.58	(54,765.66)	456,867.92	324,433.00	(316,629.00)	7,804.00	-98.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(178,497.14)	178,497.14	0.00	(286,629.00)	286,629.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(180,696.14)	178,497.14	(2,199.00)	(286,629.00)	286,629.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			330,937.44	123,731.48	454,668.92	37,804.00	(30,000.00)	7,804.00	-98.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,933.13	100,225.07	1,347,158.20	1,577,870.57	223,956.55	1,801,827.12	33.8%
2) Ending Balance, June 30 (E + F1e)			1,577,870.57	223,956.55	1,801,827.12	1,615,674.57	193,956.55	1,809,631.12	0.4%
Components of Ending Fund Balance									
a) Nonspendable									
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	223,956.55	223,956.55	0.00	193,956.55	193,956.55	-13.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,575,870.57	0.00	1,575,870.57	1,615,674.57	0.00	1,615,674.57	2.5%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	50,516.00	50,516.00
5810	Other Restricted Federal	9,474.27	9,474.27
6266	Educator Effectiveness, FY 2021-22	35,599.00	5,599.00
6300	Lottery: Instructional Materials	13,787.63	13,787.63
6537	Special Ed: Learning Recovery Support	5,410.59	5,410.59
6547	Special Education Early Intervention Preschool Grant	13,741.00	13,741.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	2,196.00	2,196.00
7311	Classified School Employee Professional Development Block Grant	1,106.00	1,106.00
7388	SB 117 COVID-19 LEA Response Funds	494.65	494.65
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	5,480.67	5,480.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	53,427.58	53,427.58
9010	Other Restricted Local	7,723.16	7,723.16
Total, Restricted Balance		223,956.55	193,956.55

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	67.50	60.00	-11.1%
5) TOTAL, REVENUES			67.50	60.00	-11.1%
<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>			67.50	60.00	-11.1%
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			67.50	60.00	-11.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,780.92	11,848.42	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,780.92	11,848.42	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,780.92	11,848.42	0.6%
2) Ending Balance, June 30 (E + F1e)			11,848.42	11,908.42	0.5%
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			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	11,848.42	11,908.42	0.5%
Deferred Maintenance Reserve	0000	9780	11,848.42		
Reserve for Deferred Maintenance	0000	9780		11,908.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,848.42		
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		
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) TOTAL, ASSETS			11,848.42		
<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		9590	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>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,848.42		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Interest		8660	67.50	60.00	-11.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>67.50</b>	<b>60.00</b>	<b>-11.1%</b>
<b>TOTAL, REVENUES</b>			<b>67.50</b>	<b>60.00</b>	<b>-11.1%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/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%
<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>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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		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	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		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<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		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	67.50	60.00	-11.1%
5) TOTAL REVENUES			67.50	60.00	-11.1%
<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>			67.50	60.00	-11.1%
<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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			67.50	60.00	-11.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,780.92	11,848.42	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,780.92	11,848.42	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,780.92	11,848.42	0.6%
2) Ending Balance, June 30 (E + F1e)			11,848.42	11,908.42	0.5%
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	11,848.42	11,908.42	0.5%
Deferred Maintenance Reserve	0000	9780	11,848.42		
Reserve for Deferred Maintenance	0000	9780		11,908.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	371.99	300.00	-19.4%
5) TOTAL, REVENUES			371.99	300.00	-19.4%
<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>			371.99	300.00	-19.4%
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			371.99	300.00	-19.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,922.84	65,294.83	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,922.84	65,294.83	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,922.84	65,294.83	0.6%
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		9719	0.00	0.00	0.0%
b) Restricted					
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	65,294.83	65,594.83	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	65,294.83		
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		
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) TOTAL, ASSETS			65,294.83		
<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		9590	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>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			65,294.83		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	371.99	300.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>371.99</b>	<b>300.00</b>	<b>-19.4%</b>
<b>TOTAL REVENUES</b>			<b>371.99</b>	<b>300.00</b>	<b>-19.4%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(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%
<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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2021-22 Unaudited Actuals	2022-23 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	371.99	300.00	-19.4%
5) TOTAL, REVENUES			371.99	300.00	-19.4%
<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>			371.99	300.00	-19.4%
<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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			371.99	300.00	-19.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	64,922.84	65,294.83	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			64,922.84	65,294.83	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			64,922.84	65,294.83	0.6%
2) Ending Balance, June 30 (E + F1e)					
			65,294.83	65,594.83	0.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	65,294.83	65,594.83	0.5%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,343.39	1,200.00	-10.7%
5) TOTAL, REVENUES			1,343.39	1,200.00	-10.7%
<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	13,700.00	0.00	-100.0%
6) Capital Outlay		6000-6999	42,762.75	40,000.00	-6.5%
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			56,462.75	40,000.00	-29.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(55,119.36)	(38,800.00)	-29.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,199.00	0.00	-100.0%
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			2,199.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(52,920.36)	(38,800.00)	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,670.90	204,750.54	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,670.90	204,750.54	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,670.90	204,750.54	-20.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			204,750.54	165,950.54	-18.9%
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					
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	204,750.54	165,950.54	-18.9%
Reserve for Capital Outlay Projects	0000	9780	204,750.54		
Reserve for Capital Outlay Projects	0000	9780		165,950.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	214,550.54		
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		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			214,550.54		
<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	9,800.00		
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		9650	0.00		
6) TOTAL, LIABILITIES			9,800.00		
<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>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			204,750.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,343.39	1,200.00	-10.7%
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		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,343.39</b>	<b>1,200.00</b>	<b>-10.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,343.39</b>	<b>1,200.00</b>	<b>-10.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/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%
<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>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	13,700.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,700.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	22,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,762.75	40,000.00	92.7%
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	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>42,762.75</b>	<b>40,000.00</b>	<b>-6.5%</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		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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>56,462.75</b>	<b>40,000.00</b>	<b>-29.2%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	2,199.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,199.00</b>	<b>0.00</b>	<b>-100.0%</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>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
Proceeds from Lease Revenue Bonds		8973	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		7699	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</b> (a - b + c - d + e)			2,199.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	1,343.39	1,200.00	-10.7%
5) TOTAL REVENUES			1,343.39	1,200.00	-10.7%
<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		56,462.75	40,000.00	-29.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			56,462.75	40,000.00	-29.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(55,119.36)	(38,800.00)	-29.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,199.00	0.00	-100.0%
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			2,199.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(52,920.36)	(38,800.00)	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,670.90	204,750.54	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,670.90	204,750.54	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,670.90	204,750.54	-20.5%
2) Ending Balance, June 30 (E + F1e)			204,750.54	165,950.54	-18.9%
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			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	204,750.54	165,950.54	-18.9%
Reserve for Capital Outlay Projects	0000	9780	204,750.54		
Reserve for Capital Outlay Projects	0000	9780		165,950.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
	Total, Restricted Balance	0.00	0.00

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Unaudited  
2021-22 Unaudited Actuals  
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
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
Capital assets being depreciated:						
Land Improvements	901,605.00		901,605.00			901,605.00
Buildings	1,389,876.00	24,050.00	1,413,926.00			1,413,926.00
Equipment	111,869.28	(26,607.28)	85,262.00			85,262.00
Total capital assets being depreciated	2,403,350.28	(2,557.28)	2,400,793.00	0.00	0.00	2,400,793.00
Accumulated Depreciation for:						
Land Improvements	(320,376.00)	(59,999.00)	(380,375.00)			(380,375.00)
Buildings	(897,447.12)	(36,135.88)	(933,583.00)			(933,583.00)
Equipment	(32,083.36)	(395.64)	(32,479.00)			(32,479.00)
Total accumulated depreciation	(1,249,906.48)	(96,530.52)	(1,346,437.00)	0.00	0.00	(1,346,437.00)
Total capital assets being depreciated, net excluding lease assets	1,153,443.80	(99,087.80)	1,054,356.00	0.00	0.00	1,054,356.00
Lease Assets			0.00			0.00
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
Governmental activity capital assets, net	1,153,443.80	(99,087.80)	1,054,356.00	0.00	0.00	1,054,356.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	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
Accumulated Depreciation for:						
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, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
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
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I	ESSER II	ESSER III (ARP Act)	ESSER III LL	GEER Fund	ELO ESSER II (State Reserve)	ELO GEER II
3010		3212	3213	3214	3215	3216	3217
1. Prior Year Carryover	6,351.67	4,642.00			6,612.83		
2. a. Current Year Award	12,250.00	41,737.00	83,406.00	20,851.00	0.00	14,418.00	3,309.00
b. Transferability (ESSA)							
c. Other Adjustments	(670.00)						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	11,580.00	41,737.00	83,406.00	20,851.00	0.00	14,418.00	3,309.00
3. Required Matching Funds/Other							
4. Total Available Award	17,931.67	46,379.00	83,406.00	20,851.00	6,612.83	14,418.00	3,309.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	3,359.67	4,642.00					
6. Cash Received in Current Year	9,035.00	37,699.00	14,930.40	3,732.60	2,133.83	3,605.00	827.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,394.67	42,341.00	14,930.40	3,732.60	2,133.83	3,605.00	827.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	16,039.68	43,493.29	9,303.73	174.41	677.95	1,263.06	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,039.68	43,493.29	9,303.73	174.41	677.95	1,263.06	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	(670.00)						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,315.01)	(1,152.29)	5,626.67	3,558.19	1,455.88	2,341.94	827.00
a. Unearned Revenue			5,626.67	3,558.19	1,455.88	2,341.94	827.00
b. Accounts Payable							
c. Accounts Receivable	3,645.01	1,152.29					
14. Unused Grant Award Calculation (line 4 minus line 9)	1,891.99	2,885.71	74,102.27	20,676.59	5,934.88	13,154.94	3,309.00
15. If Carryover is allowed, enter line 14 amount here	1,891.99	2,885.71					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,039.68	43,493.29	9,303.73	174.41	677.95	1,263.06	0.00

2021-22 Unencumbered Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ELO ESSER III (State Rsrv, Emergency Needs)	ELO ESSER III (State Rsrv. LL)	IDEA	Title II	Title IV	TOTAL
3218		3219	3310	4035	4127	
1. Prior Year Carryover						
2. a. Current Year Award	9,399.00	16,202.00	19,398.00	1,344.02	7,332.42	26,282.94
b. Transferability (ESSA)				2,619.00	10,000.00	233,589.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award						(670.00)
(sum lines 2a, 2b, & 2c)	9,399.00	16,202.00	19,398.00	2,619.00	10,000.00	232,919.00
3. Required Matching Funds/Other						
4. Total Available Award						0.00
(sum lines 1, 2d, & 3)	9,399.00	16,202.00	19,398.00	3,963.02	17,332.42	259,201.94
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						
6. Cash Received in Current Year				539.02	0.00	8,540.69
7. Contributed Matching Funds	2,350.00	4,051.00		805.00	4,474.21	83,643.04
8. Total Available (sum lines 5, 6, & 7)	2,350.00	4,051.00	0.00	1,344.02	4,474.21	92,183.73
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	0.00	0.00	19,398.00	2,502.15	525.00	93,377.27
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	19,398.00	2,502.15	525.00	93,377.27
12. Amounts Included in Line 6 above for Prior Year Adjustments						(670.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,350.00	4,051.00	(19,398.00)	(1,158.13)	3,949.21	(1,863.54)
a. Unearned Revenue	2,350.00	4,051.00			3,949.21	24,159.89
b. Accounts Payable						0.00
c. Accounts Receivable			19,398.00	1,158.13		25,353.43
14. Unused Grant Award Calculation (line 4 minus line 9)			0.00	1,460.87	16,807.42	165,824.67
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	19,398.00	2,502.15	525.00	93,377.27

STATE PROGRAM NAME	After School Education and Safety (ASES)	Universal Pre-K Planning Grant	In-Person Instruction Grant	TOTAL
RESOURCE CODE	6010	6053	7422	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover	13,057.15		17,286.50	30,343.65
2. a. Current Year Award	36,626.92	29,543.00	30,929.00	97,098.92
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	36,626.92	29,543.00	30,929.00	97,098.92
3. Required Matching Funds/Other				0.00
4. Total Available Award	49,684.07	29,543.00	48,215.50	127,442.57
(sum lines 1, 2c, & 3)				
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	10,420.02		17,286.50	27,706.52
6. Cash Received in Current Year	23,807.50	29,432.00	30,929.00	84,168.50
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	34,227.52	29,432.00	48,215.50	111,875.02
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	35,659.47	0.00	10,296.81	45,956.28
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	35,659.47	0.00	10,296.81	45,956.28
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,431.95)	29,432.00	37,918.69	65,918.74
a. Unearned Revenue		29,432.00	37,918.69	67,350.69
b. Accounts Payable				0.00
c. Accounts Receivable	1,431.95			1,431.95
14. Unused Grant Award Calculation (line 4 minus line 9)	14,024.60	29,543.00	37,918.69	81,486.29
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,659.47	0.00	10,296.81	45,956.28

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	
4. Total Available Award	0.00
(sum lines 1, 2c, & 3)	0.00
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00



FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SNP COVID-19 ECR	REAP	Project Engage	TOTAL
	5465	5810	5820	
	8220	8290	8290	
1. Prior Year Restricted Ending Balance	0.00	23,479.14	0.00	23,479.14
2. a. Current Year Award	3,910.79	20,009.00	74,237.39	98,157.18
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,910.79	20,009.00	74,237.39	98,157.18
3. Required Matching Funds/Other Award				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,910.79	43,488.14	74,237.39	121,636.32
<b>REVENUES</b>				
5. Cash Received in Current Year	3,910.79	20,009.00	74,237.39	98,157.18
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	3,910.79	20,009.00	74,237.39	98,157.18
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures				
11. Non Donor-Authorized Expenditures	3,910.79	34,013.87	74,237.39	112,162.05
12. Total Expenditures (line 10 plus line 11)	3,910.79	34,013.87	74,237.39	112,162.05
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	9,474.27	0.00	9,474.27

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Unrestricted Lottery	Expanded Learning Opportunities Program	Educator Effectiveness Grant	Restricted Lottery	ERMHS	Sp Ed: Learning Recovery Support	Sp Ed Early Intervention PS Grant
1. Prior Year Restricted Ending Balance	1100 8590	2600 8590	6266 8590	6300 8590	6512 8590	6537 8590	6547 8590
2. a. Current Year Award	16,316.77			4,671.73			
b. Other Adjustments	25,019.61	50,516.00	39,716.00	9,970.95	2,603.00	13,893.00	13,741.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,019.61	50,516.00	39,716.00	9,970.95	2,603.00	13,893.00	13,741.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	41,336.38	50,516.00	39,716.00	14,642.68	2,603.00	13,893.00	13,741.00
<b>REVENUES</b>							
5. Cash Received in Current Year	13,707.74	50,516.00	31,773.00	8,578.79		13,893.00	13,741.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	11,311.87	0.00	7,943.00	1,392.16	2,603.00	0.00	0.00
(line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	11,311.87	0.00	7,943.00	1,392.16	2,603.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	25,019.61	50,516.00	39,716.00	9,970.95	2,603.00	13,893.00	13,741.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	17,809.74	0.00	4,117.00	855.05	2,603.00	8,482.41	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	17,809.74	0.00	4,117.00	855.05	2,603.00	8,482.41	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	23,526.64	50,516.00	35,599.00	13,787.63	0.00	5,410.59	13,741.00

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Kitchen Infrastructure Upgrade 7028 8520	Kitchen-Food Svc Staff Training 7029 8520	Classified Sch Emp Prof Dev 7311 8590	SB117 COVID-19 LEA Response Funds 7388 8590	Expanded Learning Opportunities Grant 7425 8590	ELO Grant: Paraprofessional Staff 7425 8590	TOTAL
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	25,000.00	2,196.00	1,106.00	494.65	38,768.04	2,447.29	63,804.48
b. Other Adjustments					817.00	4,905.00	188,377.56
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	2,196.00	0.00	0.00	817.00	4,905.00	188,377.56
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	2,196.00	1,106.00	494.65	39,585.04	7,352.29	252,182.04
<b>REVENUES</b>							
5. Cash Received in Current Year	25,000.00	2,196.00	0.00		817.00	4,905.00	165,127.53
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	23,250.03
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	23,250.03
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	25,000.00	2,196.00	0.00	0.00	817.00	4,905.00	188,377.56
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	39,585.04	1,871.62	75,323.86
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	39,585.04	1,871.62	75,323.86
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	25,000.00	2,196.00	1,106.00	494.65	0.00	5,480.67	176,858.18

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Two Rock Foundation	Two Rock Child Care	One Time Funds	Counseling Reimbursement	Supplemental Grant	Routine Restricted Maintenance	Rotary Grants
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	5,565.79	35,702.63	29,005.48	1,331.31	23,262.11	21,359.69	1,879.58
b. Other Adjustments	20.70	8,702.03		9,565.41	120,215.00	85,936.00	693.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	20.70	8,702.03	0.00	9,565.41	120,215.00	85,936.00	693.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,586.49	44,404.66	29,005.48	10,896.72	143,477.11	107,295.69	2,572.58
<b>REVENUES</b>							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	20.70	8,702.03		9,565.41	120,215.00	85,936.00	693.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	20.70	8,702.03	0.00	9,565.41	120,215.00	85,936.00	693.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	4,515.00	7,766.86	2,897.13	7,876.27	139,377.17	53,868.11	677.06
12. Total Expenditures (line 10 plus line 11)	4,515.00	7,766.86	2,897.13	7,876.27	139,377.17	53,868.11	677.06
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,071.49	36,637.80	26,108.35	3,020.45	4,099.94	53,427.58	1,895.52

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

LOCAL PROGRAM NAME	Other Local	RESIG	TOTAL
RESOURCE CODE	9038	9090	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	5,274.95	744.00	124,125.54
2. a. Current Year Award	900.00	702.00	226,734.14
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	900.00	702.00	226,734.14
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,174.95	1,446.00	350,859.68
<b>REVENUES</b>			
5. Cash Received in Current Year	900.00	702.00	226,734.14
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	900.00	702.00	226,734.14
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	390.07	1,403.24	218,770.91
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	390.07	1,403.24	218,770.91
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	5,784.88	42.76	132,088.77

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	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	1,643,828.00	396,864.00	2,040,692.00			2,040,692.00	311,780.00
Total/Net OPEB Liability	5,885.08	54.92	5,940.00		743.44	5,196.56	5,196.56
Compensated Absences Payable	1,649,713.08	396,918.92	2,046,632.00	0.00	743.44	2,045,888.56	316,976.56
Governmental activities long-term liabilities							
<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	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,460,547.78	(59,793.07)	1,400,754.71			1,193,108.06
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	156.37		156.37			125.97
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</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)		0.00	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> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	125.97		125.97	129.09		129.09
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)			125.97			129.09
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	1,240.40		1,240.40	1,200.00		1,200.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	213,770.84		213,770.84	200,000.00		200,000.00
5. Unsecured Roll Taxes (Object 8042)	6,706.92		6,706.92	7,000.00		7,000.00
6. Prior Years' Taxes (Object 8043)	151.84		151.84	0.00		0.00
7. Supplemental Taxes (Object 8044)	31,143.39		31,143.39	21,000.00		21,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	224,810.00		224,810.00	285,000.00		285,000.00
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 & 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 for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	477,823.39	0.00	477,823.39	514,200.00	0.00	514,200.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	477,823.39	0.00	477,823.39	514,200.00	0.00	514,200.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. '3301 & 3302; do not include negotiated amounts)			14,993.82			15,899.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	85,936.00		85,936.00	75,000.00		75,000.00
<b>OTHER EXCLUSIONS</b>						
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)	85,936.00	0.00	100,929.82	75,000.00	0.00	90,899.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	1,017,398.00		1,017,398.00	1,010,734.00		1,010,734.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(3,500.00)		(3,500.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,013,898.00	0.00	1,013,898.00	1,010,734.00	0.00	1,010,734.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	2,691,822.24		2,691,822.24	2,515,134.00		2,515,134.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	8,922.55		8,922.55	10,000.00		10,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2021-22 Actual</b>			<b>2022-23 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,400,754.71			1,193,108.06
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8056			1.0248
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,193,108.06			1,315,010.77
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			477,823.39			514,200.00
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)			15,116.40			15,490.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			816,214.49			891,709.77
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			816,214.49			891,709.77
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])			4,303.60			5,612.11
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			482,126.99			519,812.11
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)			811,910.89			886,097.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			482,126.99			
b. State Subventions (Line D8)			811,910.89			
c. Less: Excluded Appropriations (Line C23)			100,929.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,193,108.06			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			1,193,108.06			1,315,010.77
12. Appropriations Subject to the Limit (Line D9d)			1,193,108.06			

\* Please provide below an explanation for each entry in the adjustments column.

Government Code 7902.2, which was added by Assembly Bill (AB) 130 (Committee on Budget, Ch. 44, Statutes of 2021) requires local educational agencies (LEAs) with a Fiscal Year 2020-21 appropriations limit in excess of its proceeds of taxes to transfer the excess limit to the State of California. In Fiscal Year 2020-21, Two Rock Union Elementary reported an appropriations limit of \$1,460,547.78, but proceeds of taxes of \$1,400,754.71. As such, Two Rock Union Elementary has \$59,793.07 in excess limit, which has been transferred to the State of California.

Per email from CDE 8/10/2022.

Chris Thomas  
Gann Contact Person

(707) 778-4621  
Contact Phone Number

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Current Expense Formula/Minimum Classroom Compensation

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)	EDI No
1000 - Certificated Salaries	780,745.00	301	0.00	303	780,745.00	305	3,435.39	0.00	307	780,745.00	309
1000 - Classified Salaries	281,229.67	311	15,520.23	313	265,709.44	315	20,869.02	0.00	317	265,709.44	319
1000 - Employee Benefits	436,144.26	321	5,001.71	323	431,142.55	325	7,163.68	0.00	327	431,142.55	329
1000 - Books, Supplies Equip Replace. (6500)	245,396.08	331	66,073.66	333	179,322.42	335	4,004.50	48,493.61	337	130,828.81	339
1000 - Services... & 1300 - Indirect Costs	406,793.24	341	872.00	343	405,921.24	345	58,051.71	53,995.20	347	351,926.04	349
TOTAL					2,062,840.65	365			TOTAL	1,960,351.84	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 8500).

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	Amount	EDI No
1. Teacher Salaries as Per EC 41011.	1100	577,125.11	379
2. Salaries of Instructional Aides Per EC 41011.	2100	62,456.09	380
3. STRS.	3101 & 3102	161,158.79	382
4. PERS.	3201 & 3202	14,115.61	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	13,033.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	83,033.85	385
7. Unemployment Insurance.	3501 & 3502	3,110.71	390
8. Workers' Compensation Insurance.	3601 & 3602	9,106.15	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		923,139.31	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
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS		923,139.31	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.		47.09%	
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)	47.09%
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).	1,960,351.84
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Transportation, Unrestricted Lottery, and Special Ed Nonpublic Schools expenses are included here. COVID resources that did not include teacher salary & benefits are also included.

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Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,158,360.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	281,246.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	42,560.68
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
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	2,199.00
6. All Other Financing Uses	All	9100 9200	7699 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)				44,759.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				1,832,354.74

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		125.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,545.96
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	1,874,450.97	11,987.28
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)	1,874,450.97	11,987.28
B. Required effort (Line A.2 times 90%)	1,687,005.87	10,788.55
C. Current year expenditures (Line I.E and Line II.B)	1,832,354.74	14,545.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

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**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) 111,707.10
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,386,411.83

**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) 8.06%

**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)	182,207.17
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,578.13
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)	13,069.67
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)	196,854.97
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	196,854.97

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,185,155.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	226,991.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	118,856.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	42,560.68
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)	110,141.69
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	14,337.50
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)	427.43
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)	149,085.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,847,556.53

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 10.65%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B19) 10.65%

**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>	196,854.97
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	147,910.63
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 (20.61%) 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 (20.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.02%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Approved indirect cost rate: 20.61%  
Highest rate used in any program: 6.02%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	4035	2,383.00	119.15	5.00%
01	4127	500.00	25.00	5.00%
01	5810	96,585.38	5,812.30	6.02%
01	6010	34,205.96	1,453.51	4.25%

Unaudited Actuals  
2021-22 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	16,316.77		4,671.73	20,988.50
2. State Lottery Revenue	8560	25,019.61		9,970.95	34,990.56
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)		41,336.38	0.00	14,642.68	55,979.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	411.58		855.05	1,266.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	17,398.16			17,398.16
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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				
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)		17,809.74	0.00	855.05	18,664.79
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	23,526.64	0.00	13,787.63	37,314.27
<b>D. COMMENTS:</b>					

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

Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(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.

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Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,108,660.63	117,695.82	1,226,356.45	214,850.42			1,441,206.87
3100	Alternative Schools	0.00	0.00	0.00	0.00			0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00			0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00			0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00			0.00
3550	Community 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
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00			0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00			0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00			0.00
4760	Bilingual	178,876.74	6,621.11	185,497.85	32,498.13			217,995.98
4850	Migrant Education	0.00	0.00	0.00	0.00			0.00
5000-5999	Special Education	266,788.76	34,309.53	301,098.29	52,750.65			353,848.94
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00			0.00
<b>Other Goals</b>								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00			0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00			0.00
8100	Community Services	7,850.72	0.00	7,850.72	1,375.40			9,226.12
8500	Child Care and Development Services	34,709.96	6,486.19	41,196.15	7,217.32			48,413.47
<b>Other Costs</b>								
----	Food Services						79,616.88	79,616.88
----	Enterprise						0.00	0.00
----	Facilities Acquisition & Construction						5,853.58	5,853.58
----	Other Outgo						2,199.00	2,199.00
<b>Other Funds</b>								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00			0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							
<b>Totals</b>	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,596,886.81	165,112.65	1,761,999.46	308,691.92		87,669.46	2,158,360.84



Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3500)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	862,905.99	0.00	300.00	188,494.71	56,959.93	0.00	0.00	0.00	0.00	0.00	0.00	1,108,660.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools Specialized Secondary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	160,808.25	0.00	0.00	18,068.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,876.74
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	190,318.50	18,876.91	0.00	37.10	46,511.25	11,045.00	0.00	0.00	0.00	0.00	0.00	266,788.76
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,850.72	0.00	0.00	0.00	7,850.72
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,709.96	0.00	0.00	0.00	34,709.96
<b>Total Direct Charged Costs</b>		1,214,032.74	18,876.91	300.00	206,600.30	103,471.18	11,045.00	0.00	42,560.68	0.00	0.00	0.00	1,596,886.81

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input 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
1110	Regular Education, K-12	944.41	116,751.41	0.00	117,695.82
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	134.92	6,486.19	0.00	6,621.11
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,878.58	32,430.95	0.00	34,309.53
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	6,486.19	0.00	6,486.19
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		2,957.91	162,154.74	0.00	165,112.65

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	110,141.69
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	14,337.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	182,634.60
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,578.13
5	Total Central Administration Costs in General Fund and Charter Schools Funds	308,691.92
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,596,886.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	165,112.65
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,761,999.46
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		
		1,761,999.46
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		
		17.52%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	79,616.88				79,616.88
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			5,853.58		5,853.58
Other Outgo (Objects 1000-7999)				2,199.00	2,199.00
<b>Total Other Costs</b>	<b>79,616.88</b>	<b>0.00</b>	<b>5,853.58</b>	<b>2,199.00</b>	<b>87,669.46</b>

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Schedule of Allocation Factors (AF) for Support Costs

Instructional Goals Description	Teacher Full-Time Equivalents						Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
0001 Pre-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							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual			1.00			0.50	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			1.00			2.50	
6000 ROCP							
<b>Other Goals</b>	<b>Description</b>						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services					0.50	
<b>Other Funds</b>	<b>Description</b>						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
<b>C. Total Allocation Factors</b>		0.00	0.00	9.00	0.40	12.50	0.00

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## MEMORANDUM OF UNDERSTANDING (MOU)

### Elementary and Secondary Education Act, Title III, Part A, English Learner Student Program Consortium

2022-2023 School Year

District: Two Rock Union School District

This Memorandum of Understanding (MOU) is between the Sonoma County Office of Education (SCOE) and the Sonoma County Consortium Local Educational Agencies (LEAs) members. This MOU represents the mutually agreed-upon program, services, and products to be provided to English Learner (EL) students in the LEAs that are members of the Sonoma County Consortium (Consortium) during the 2022-23 school year. The funding source is Title III, Part A, English Learner Student Program Consortium. As of the date of this MOU, the following LEAs are Consortium members:

Sonoma County Office of Education (SCOE), Alexander Valley Union School District, Credo High, Dunham School District, Forestville Union School District, Fort Ross Elementary School District, Geyserville Unified School District, Gravenstein Union School District, Horicon School District, Kenwood School District, Kid Street Learning Center Charter, Oak Grove Union School District, Sonoma Charter School, Two Rock Union School District, West Side Union School District, West Sonoma County Union High School District, Wilmar Union School District.

#### **SCOE's Responsibilities:**

SCOE will act as lead LEA and it will be a Consortium member. In accordance with the Title III guidelines, SCOE will serve as the fiscal agent for the Consortium, will be responsible for filing required expenditure reports, completing and submitting the Annual Report, and other reports required by the California Department of Education (CDE), and will maintain fiscal records. SCOE will coordinate Consortium regular meetings for the purpose of assessing the needs of the Consortium members. Per Title III regulations, SCOE is required to serve as the fiscal agent for the Consortium until the grant funds are expended or the grant period ends. The grant period is twenty-seven (27) months, starting July 1, 2022.

#### **Consortium Members' Responsibilities**

Each Consortium LEA Member shall be bound by all the terms and conditions of the Title III Grant Agreement, attached hereto and incorporated by this reference<sup>1</sup>. All materials purchased with Title III funds must be supplemental and cannot supplant regular curriculum that is used for all students.

Each Consortium Member agrees to attend all three meetings, to the best of their ability - a representative can also attend.

Each Consortium Member agrees to utilize Consortium provided products and services during the school year, including, but not limited to, sending staff to professional development offerings.

<sup>1</sup> Please attach a copy of the grant agreement to this MOU

**Consortium Title III Expenditure Plan**

The Consortium members jointly plan and approve expenditures within the Title III guidelines. The Consortium plans to spend all 2022-2023 Title III funds during the 2022-2023 grant year. At the end of the grant period, the CDE will invoice SCOE for any remaining unspent balance.

**Title III Grant Allocation and Proposed Budget**

The estimated allocation for 2022-2023 is \$60,000. This is based on the 2022-2023 CDE amended estimated rate of \$117 per eligible pupil and the 2021-2022 California Longitudinal Pupil Achievement Data System (CALPADS) information submitted by the Consortium member LEAa to the CDE. In 2021-2022 the Consortium enrolled 498 English Learner students. The actual eligible pupil count for 2022-2023 will be based on 2021-2022 CALPADS information. The Proposed Budget, which has been mutually agreed upon by all Consortium members, is as follows:

Proposed Budget	Expense	Total Cost
A. Professional Development Activities	PD opportunities focused on connecting ELPAC to instruction	\$24,570.00
	Virtual iELD/dELD PD for new teachers or those who haven't attended THREE Day Series	\$4,860.00
	Site-specific PD opportunities TWO 1 hour sessions per district	\$8,500.00
B. Program and Other Authorized Activities	Individualized district support - Consultation Sessions <b>THREE</b> 1 hour sessions per district	\$12,750.00
C. English Proficiency and Academic Achievement	Opportunities for teachers to collaborate around dELD (ideas include, but are not limited to, a PLC and/or Lesson Study) and Coaching	\$2,143.53
D. Parent, Family, and Community Engagement	N/A	\$0
E. Indirect	Lead LEA may claim program related indirect expenses - SCOE will cap at 2%. Cannot exceed Lead LEA's approved indirect cost.	\$1176.47
Supplemental Materials	Supplemental books for teachers from all LEAs	\$6,000.00
Direct Administrative Costs	Lead LEA may claim up to 2% Direct Administrative Costs	\$0
<b>Total Estimated Consortium Grant Allocation</b>		<b>\$60,000</b>

Changes or revisions in the scope and/or type of services provided under this MOU must be made by mutual agreement of the Consortium member LEAs. Funds must be used before the completion of the 27 month grant period. Title III allocations vary by LEA, however, Consortium member LEAs mutually agree that the cost of all products and services will be split equally between Consortium member LEAs.

Consortium members may choose not to receive Title III funds through the CARS reporting system during the spring reporting window. Written notification must be submitted to SCOE at the time of the CARS submission.

Should a Consortium member decide to withdraw from this Consortium during the 27 month grant period, no amount shall be owed or paid to the LEA who withdraws from the Consortium as of the date of withdrawal. Written notification of withdrawal must be submitted to SCOE.

### **General Conditions**

**Hold Harmless.** To the fullest extent permitted by law, each party shall defend, indemnify, and hold the other party, its Governing Board, officers, agents, and employees harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this MOU but only in proportion to and to the extent such liability, loss, expense, or claims for injury or damages are caused by or result from the willful or intentional misconduct or negligent acts or omissions of the indemnifying party, its officers, employees, volunteers, or agents.

**No Employment Rights.** Each party's agents, servants, volunteers, students and employees shall be under the exclusive management control of that party and shall not be agents, servants, volunteers, students or employees of the other party for any purposes whatsoever. No relationship of employer and employee is created by this MOU. Except as provided herein, Consortium member LEAs shall be solely responsible for all employee compensation and expenses incurred pursuant to this MOU.

**Non-Discrimination.** Each party and its employees shall not discriminate because of sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, ancestry, national origin, religion, color or mental or physical disability against any person by refusing to furnish such persons any service or privilege offered under this MOU.

**Assignment.** This MOU or any interest herein shall not be assignable by either party or by operation of law without the prior written consent of the other party. Any attempt to so assign without first obtaining such written consent shall be null and void. In the event such written consent should be given by the other party, said consent shall not constitute a waiver of this provision, which shall remain in effect with respect to any and all subsequent attempts to assign.

**Books of Record and Audit Provision.** Each Consortium member LEA shall maintain complete books and records relating to this MOU. Consortium member LEAs agree to maintain complete personnel and fiscal records and make the records available to SCOE for audit purposes. These documents and records shall be retained for at least three years from the completion of this MOU. Consortium member LEAs will permit SCOE to audit all books, accounts or records relating to this MOU.

**Amendment.** This MOU may be modified or amended at any time by written mutual agreement of the parties.

**Governing Law.** This MOU shall be governed by and interpreted under laws of the State of California, with venue for the judicial resolution of any dispute to be Sonoma County, California and no other place.

**Representation by Counsel.** Each party understands and is aware that School and College Legal Services of California provides legal advice and services to both parties on this and other matters. Each party has no objection to the representation of the other parties in the formation and implementation of this MOU by the same legal counsel.

**Authority to Contract.** The undersigned person, if signing on behalf of an organization, warrants that he or she has the authority to enter into this MOU on behalf of the organization.

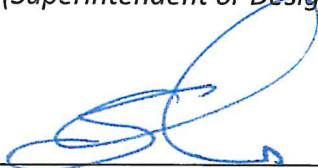
**Signatures**

Signature of the LEA representative represents concurrence that the Consortium has met and conferred and the Consortium member LEAs are in agreement to all stated stipulations of the MOU.



\_\_\_\_\_  
**Print Name**  
Consortium Lead LEA (SCOE)  
*(Superintendent or Designee)*

\_\_\_\_\_  
**Print Name**  
Consortium Member District Representative  
*(Superintendent or Designee)*



\_\_\_\_\_  
**Signature of Consortium Lead LEA (SCOE)**  
Consortium Lead LEA (SCOE)  
*(Superintendent or Designee)*

\_\_\_\_\_  
**Signature of Member District Representative**  
Consortium Member District Representative  
*(Superintendent or Designee)*



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

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