



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

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

**September 10, 2026
Closed Session 4:00 PM
Open Session 4:30 PM
Library, Room 14**

- 1. CALL TO ORDER**
A. ROLL CALL
- 2. CLOSED SESSION**
 - 2.1 Announcement of Closed Session Items**
With respect to every item of business to be discussed in closed session
(Gov. Code §54957.6)
 - 2.2 Closed Session Agenda**
 - 2.2A Public Employee Performance Evaluation (Pursuant to Government Code §54957)**
Title: Superintendent/Principal
- 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 August 13, 2026.**

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. RECOGNITION**

7. **CONSENT ITEMS**

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

Background: Routine items presented for approval.

Plan: Routine process.

Public Comment:

Board Discussion:

Recommended motion: Approval of Consent Agenda.

7.1 Ratification of the Warrant Register for warrants issued August 1, 2026 through August 31, 2026 **PG.1-5**

7.2 Approval of Minutes from meetings from August 13, 2026.

Action

Motion:

Second:

Aye:

Nay:

8. **REPORTS/PRESENTATIONS**

8.1 TREA Representative

8.2 CSEA Representative

8.3 TRSEF Representative

8.4 USCG Representative

8.5 Superintendent's Report

8.5A Enrollment Update

8.5B Facilities Update

8.5C Curriculum Update

8.5D Other Updates

8.5E Upcoming Events

9. **DISCUSSION ITEMS**

9.1 **REVISION OF BOARD BYLAW 9100 – ORGANIZATION (First Read) PG. 6-8**

Background: The Board of Trustees will discuss the proposed revisions to Board Bylaw 9100 – Organization as a First Reading, provide direction as appropriate, and schedule the bylaw for adoption at a subsequent regular meeting.

9.2 **REVISION OF BOARD POLICY 1240 AND ADMINISTRATIVE REGULATION 1240 – VOLUNTEER ASSISTANCE (First Read) PG. 9-14**

Background: The Board of Trustees will discuss the proposed revisions to Board Policy 1240 – Volunteer Assistance and Administrative Regulation 1240 – Volunteer Assistance as a First Reading, provide direction as appropriate, and schedule the policy and regulation for adoption at a subsequent regular meeting.

9.3. **PUBLIC HEARING REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS PG. 15**

Board of Trustees

John Silvestrini, President ♦ John Martin, Clerk ♦ Nick Noyes ♦ Joel Ruiz ♦ Laura Gutierrez
Josh Wilson, Superintendent/Principal

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

10. ACTION ITEMS

10.1 APPROVAL OF RESOLUTION 2026-08 REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS PG. 16-18

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

10.2 APPROVAL – RESOLUTION #2026-09 OF THE BOARD OF TRUSTEES OF THE TWO ROCK UNION SCHOOL DISTRICT OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, FOR ADOPTING THE GANN LIMIT PG. 19-25

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.

10.4 RESOLUTION 2026-10 ADOPTING THE DISTRICT’S UPDATED CONFLICT OF INTEREST CODE PG. 26-31

Background: The Political Reform Act requires public agencies to adopt and periodically review a Conflict of Interest Code identifying officials, employees, and consultants who make or participate in governmental decisions. Individuals serving in designated positions must disclose specified financial interests through the filing of a Statement of Economic Interests (Form 700).

10.3 APPROVAL OF THE 2025-2026 UNAUDITED ACTUALS FOR THE TWO ROCK UNION SCHOOL DISTRICT FOR ALL FUNDS PG. 32-122

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 14, 2026.

10.5 2026–2027 STUDENT DISCIPLINE SUPPORT PLAN PG. 123-133

Background: The Board of Trustees will discuss and approve the Two Rock Union School District 2026–2027 Student Discipline Support Plan as the District's administrative framework for student behavior support, discipline procedures, and administrative response protocols for the 2026–2027 school year.

10.6 APPROVAL OF RENEWAL AGREEMENT WITH SCHOOL AND COLLEGE LEGAL SERVICES PG. 134-143

Background: Two Rock Union School District has received an Agreement for Legal Services from School and College Legal Services of California (SCLS). SCLS is a public joint powers authority that provides specialized legal counsel to California school and community college districts.

Board of Trustees

John Silvestrini, President ♦ John Martin, Clerk ♦ Nick Noyes ♦ Joel Ruiz ♦ Laura Gutierrez
Josh Wilson, Superintendent/Principal

- 10.7 AGREEMENT WITH COMMUNITY MATTERS PROGRAM PG. 144-146**
Background: Two Rock Union School District seeks to partner with Community Matters to establish the Safe School Ambassadors® Program at Two Rock Elementary School during the 2026–27 school year. The evidence-based program trains socially influential students to safely intervene when they witness bullying, harassment, exclusion, cyberbullying, and other forms of mistreatment.
- 10.9 APPROVAL OF RENEWAL AGREEMENT WITH NATIONAL ACADEMY OF ATHLETICS FOR PHYSICAL EDUCATION SERVICES FOR THE 2026-2027 FISCAL YEAR PG. 147-149**
Background: Two Rock Union School District seeks to enter into an agreement with the National Academy of Athletics (NAofA) to provide Physical Education instruction at Two Rock Elementary School through its Fitness Thru Fundamentals program.
- 10.10 APPROVAL OF PSYCHOLOGY SERVICES AGREEMENT WITH EMPOWER EDUCATION FOR THE 2026-2027 FISCAL YEAR PG. 150-152**
Background: This item seeks Board approval to enter into an agreement with Empower Education to provide school psychology services to evaluate and support students’ developmental, sensory, and motor needs as outlined in their Individualized Education Programs (IEPs).
- 10.11 APPROVAL OF SCHOOL-BASED PHYSICAL THERAPY INDEPENDENT CONTRACTOR SERVICES AGREEMENT PG. 153-159**
Background: This item seeks Board approval to enter into an agreement with Sangeetha Vasudevan, PT, MS, BSPTS, will provide the District with school-based physical therapy services, including student evaluations, direct and consultative services, progress monitoring, report preparation, participation in IEP meetings, staff training, and recommendations regarding adaptive or mobility equipment.
- 11. ADJOURNMENT TO CLOSED SESSION (if necessary)**
- 12. RECONVENE TO PUBLIC MEETING** Report of any actions taken during Closed Session (if necessary)
- 13. DATES AND FUTURE AGENDA ITEMS**
Next Regular Board Meeting - October 15, 2026 at 4:00pm.
- 14. SIGNING OF PAPERS**
- 15. ADJOURNMENT**

ACTION

Motion: Second: Aye: Nay:

Board of Trustees

John Silvestrini, President ♦ John Martin, Clerk ♦ Nick Noyes ♦ Joel Ruiz ♦ Laura Gutierrez
Josh Wilson, Superintendent/Principal

Posted By:



Josh Wilson, Superintendent

Accessibility Accommodations

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

Public Records

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

Board of Trustees

John Silvestrini, President ♦ John Martin, Clerk ♦ Nick Noyes ♦ Joel Ruiz ♦ Laura Gutierrez
Josh Wilson, Superintendent/Principal

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

REGULAR MEETING OF SEPTEMBER 10, 2026

ITEM: **RATIFICATION OF THE WARRANT REGISTER FOR WARRANTS
ISSUED AUGUST 1, 2026 THROUGH AUGUST 31, 2026 FOR TWO
ROCK UNION SCHOOL DISTRICT**

PREPARED BY: **SARAH DAUGHERTY, ASSISTANT BUSINESS MANAGER**

TYPE OF ITEM: **CONSENT**

PURPOSE: For the Board of Trustees to ratify the Purchase Order and Warrant Register for Warrants issued from August 1, 2026, through August 31, 2026.

BACKGROUND INFORMATION: The Warrant Register reflects the vendor's name, date paid, amount of warrant, and budgetary account charged.

DETAILS: The Board ratifies the minutes attached, which have been drafted in accordance with California Education Code 35145.

Recommended By: Sarah Daugherty, Assistant Business Manager

FINANCIAL INFORMATION: Warrants are paid in accordance with the Board-adopted budget and generally accepted accounting methods. A detailed listing of monthly warrants is available in the Business Office.

RECOMMENDATION: : For the Board of Trustees to approve the warrants issued by the Two Rock Union School District from August 1, 2026, through August 31, 2026.

Includes Purchase Orders dated 08/01/2026 - 08/31/2026

Board Meeting Date September 10, 2026

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
B27-00012	Discovery Office Systems	TWRK	2026-2027 Contract Billing Overages	01-5632	1,151.50
B27-00021	Hibser Yamauchi Architects Inc	TWRK	A&E Design Services for Generator Project	40-6210	16,723.30
B27-00022	Pacific Gas & Electric	TWRK	2026-2027 Electricity Charges	01-5520	24,384.00
B27-00023	Pylon Communications LLC	TWRK	2026-2027 VOIP Phone Services	01-5600	4,500.00
B27-00024	Recology Sonoma Marin	TWRK	Debris Box - 20 yd (2)	01-5560	881.28
B27-00025	AT&T CALNET 3	TWRK	2026-2027 AT&T CALNET SERVICES	01-5911	6,960.00
B27-00026	Sonoma County Office Of Educ.	TWRK	2026-2027 SELPA Goalbook License- M.D.	01-4340	555.00
B27-00027	Revolution Foods PBC	TWRK	School Meals 2026-2027	01-4710	113,850.00
B27-00028	Roy's Sewer Service, Inc	TWRK	2026-2027 Sewage Maintenance/Repairs	01-5800	1,500.00
B27-00030	School and College Legal Services	TWRK	Legal Services for 2026-2027	01-5823	20,000.00
P27-00012	Redwood Lock, Inc	TWRK	July 2026 Door and Lock Repairs- Rooms 4, 8, 9, 10	01-5800	4,816.97
P27-00019	Open Up Resources	TWRK	2026-2027 ELD Pilot Material for Grades K-5	01-4110	178.62
P27-00025	CPM Educational Program	TWRK	2026-2027 CPM Math Curriculum	01-4110	2,697.38
				01-4140	725.00
P27-00026	Open Up Resources	TWRK	Open Up EL Education PD K-5	01-5830	2,000.00
P27-00027	Food Equipment Repair Service	TWRK	Milk Cooler Maintenance	01-5800	325.00
P27-00028	Masters of Dirt Enterprises	TWRK	Buckeye Terminator Custodial Supplies	01-4300	189.42
P27-00029	Amazon Capital Services, Inc.	TWRK	Copy Paper and Business Office Supplies	01-4310	486.56
				01-4350	223.81
				01-4351	493.86
				01-4390	56.53
P27-00030	Office Depot	TWRK	Stamps and Laminator Refill	01-4350	187.57
				01-4352	328.00
P27-00031	Amazon Capital Services, Inc.	TWRK	Navarro Classroom Supplies	01-4310	64.62
P27-00032	CSBA	TWRK	2026-27 CSBA and ELA Membership	01-5300	3,770.00
P27-00033	CSBA	TWRK	2026-2027 GAMUT Renewal	01-5300	4,500.00
P27-00034	County Of Sonoma	TWRK	2026-2027 County Health Food Safety Inspections	01-5839	1,025.00
P27-00035	Santa Rosa Fire Equipment	TWRK	Annual Fire Extinguisher Certification 2026-2027	01-5630	596.27
P27-00036	Larsengines	TWRK	Backpack Blower	01-4400	710.11
P27-00037	Larsengines	TWRK	Trimmer	01-4400	568.09
P27-00038	Amazon Capital Services, Inc.	TWRK	RSP Classroom Supplies	01-4310	296.64
P27-00039	Moving Minds/Gopher - NW 5634	TWRK	PE and Playground Balls	01-4300	441.26
P27-00040	Amazon Capital Services, Inc.	TWRK	ELD Teacher Lesson Planner	01-4300	13.63
P27-00041	Santa Rosa Fire Equipment	TWRK	2026-27 Annual Fire Alarm Inspection and Report	01-5630	3,019.28
P27-00042	MAX-ABILITY, INC.	TWRK	Changing Table for Student	01-4400	2,074.02

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



Page 1 of 2

Includes Purchase Orders dated 08/01/2026 - 08/31/2026

Board Meeting Date September 10, 2026

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P27-00043	Amazon Capital Services, Inc.	TWRK	Classroom Supplies Kinder	01-4310	53.07
Total Number of POs			31	Total	<u>220,345.79</u>

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	30	203,622.49
40	Spec Rsrve For Cap Outlay Proj	1	16,723.30
Total			<u>220,345.79</u>

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

ERP for California

Page 2 of 2

Checks Dated 08/01/2026 through 08/31/2026			Board Meeting Date September 20, 2026		
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2174566	08/12/2026	Apple Inc.	01-4445		5,044.32
2174567	08/12/2026	AT&T CALNET 3	01-5911		579.12
2174568	08/12/2026	AT&T	01-5911		52.06
2174569	08/12/2026	CASBO	01-5202		95.00
2174570	08/12/2026	Corner to Corner Cleaning	01-5830		5,984.00
2174571	08/12/2026	Kyocera Document Solutions	01-5632		464.57
2174572	08/12/2026	Food Equipment Repair Service	01-5800		325.00
2174573	08/12/2026	IXL Learning	01-4340		4,370.00
2174574	08/12/2026	Nature Science Pest Control	01-5800		225.00
2174575	08/12/2026	Office Depot	01-4310	248.16	
			01-4350	699.36	947.52
2174576	08/12/2026	Pacific Gas & Electric	01-5520		1,101.96
2174577	08/12/2026	Petaluma Mechanical, Inc.	01-5630		1,745.06
2174578	08/12/2026	Recology Sonoma Marin	01-5560		915.75
2174579	08/12/2026	Renaissance Learning, Inc.	01-4340		12,397.95
2174580	08/12/2026	Screaming Garlic LLC	01-5840		1,000.00
2174581	08/12/2026	Whole Child Occupational Therapy PC	01-5811		509.40
2174582	08/12/2026	Pylon Communications LLC	01-5600		691.87
2174583	08/12/2026	US Bank Corporate Payment Systems	01-4390	16.50	
			01-5300	850.00	
			01-5825	103.00	969.50
2174584	08/12/2026	US Bank Corporate Payment Systems	01-4300	252.16	
			01-4340	29.25	
			01-4390	310.39	591.80
2174585	08/12/2026	KUEHG Corp.	01-5800	11,887.50	
			01-9510	13,737.50	25,625.00
2174586	08/12/2026	Porter, Jacqueline	01-5201		211.70
2174587	08/12/2026	Wilson, Joshua	01-4390		30.01
2174588	08/12/2026	Cisneros, Estela	01-5860		102.65
2174589	08/12/2026	CA Department of Justice Accounting Office / RMU	01-5862		128.00
2175724	08/19/2026	Petaluma Schools - Business	01-5800		7,562.00
2175725	08/19/2026	School and College Legal Services	01-5823		304.38
2175726	08/19/2026	Amazon Capital Services, Inc.	01-4310	551.18	
			01-4350	223.81	
			01-4351	493.86	
			01-4390	56.53	1,325.38
2175727	08/19/2026	Brady Industries	01-4300		1,340.68
2175728	08/19/2026	The Math Learning Center	01-4110		1,669.50
2175729	08/19/2026	Cagwin & Dorward, LLC C/O Sperber Landscape Co.	01-5800		1,441.00
2175730	08/19/2026	Corner to Corner Cleaning	01-5830		6,465.00
2175731	08/19/2026	County Of Sonoma	01-5839		1,025.00
2175732	08/19/2026	CSBA	01-5300		8,270.00

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

Checks Dated 08/01/2026 through 08/31/2026

Board Meeting Date September 20, 2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
2175733	08/19/2026	Dienamics Diecutting, Inc.	01-4350		121.22
2175734	08/19/2026	Masters of Dirt Enterprises	01-4300		189.42
2175735	08/19/2026	JetMulch Inc.	01-4390		4,217.15
2175736	08/19/2026	Office Depot	01-4310	46.69	
			01-4350	131.58	178.27
2175737	08/19/2026	Redwood Lock, Inc	01-5800		4,816.97
2175738	08/19/2026	Roy's Sewer Service, Inc	01-5800		530.00
2175739	08/19/2026	Santa Rosa Fire Equipment	01-5630		596.27
2175740	08/19/2026	Schoolwise Technologies	01-5840		3,600.00
2175741	08/19/2026	Shred-It USA	01-5800		57.92
2175742	08/19/2026	Sonoma Technology Partners	01-5800		5,586.95
2176306	08/21/2026	All-Guard Alarm Systems	01-5830		729.35
2176307	08/21/2026	Brady Industries	01-4300		187.57
2176308	08/21/2026	US Bank Corporate Payment Systems	01-4300	62.90	
			01-4340	654.50	
			01-4390	149.62	867.02
2176309	08/21/2026	Corner to Corner Cleaning Ser.	01-5830		13,465.00
2176310	08/21/2026	Dienamics Diecutting, Inc.	01-4350	502.77	
			01-4351	458.65	961.42
2176311	08/21/2026	Petaluma Schools - Business	01-9510		83,220.61
2177453	08/28/2026	Corner to Corner Cleaning Ser.	01-5830		5,712.00
2177454	08/28/2026	CPM Educational Program	01-4110	2,697.38	
			01-4140	725.00	3,422.38
2177455	08/28/2026	EL Education, Inc.	01-5830		2,000.00
2177456	08/28/2026	Petaluma Schools - Business	01-9510		14,842.60
2177457	08/28/2026	Recology Sonoma Marin	01-5560		507.54
2177458	08/28/2026	Santa Rosa Fire Equipment	01-5630		3,019.28
Total Number of Checks			55		<u><u>242,339.12</u></u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	55	242,339.12
	Total Number of Checks	55	242,339.12
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		<u><u>242,339.12</u></u>

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

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: REVISED BOARD BYLAW 9100 – ORGANIZATION (first read)

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: DISCUSSION

PURPOSE: This item is presented for the Board's first reading and discussion. Trustees may provide questions, feedback, or recommendations for additional revisions. The updated bylaw will return at a future meeting for consideration and possible adoption.

BACKGROUND INFORMATION: Board Bylaw 9100 establishes the procedures for the Board of Trustees' annual organizational meeting, including the selection of the meeting date, required notifications, election of Board officers, and other organizational actions.

The bylaw was last reviewed on November 12, 2015. Following a review of the existing language, consultation with legal counsel, and consideration of updated guidance regarding Education Code § 35143, revisions are proposed to align the bylaw with current legal requirements and clarify the Board's annual election of officers.

Summary of Proposed Revisions

The proposed revisions would:

- Clarify that, in an election year, the organizational meeting must be held within the 15-day period beginning on the second Friday in December following the election.
- Clarify that, in a non-election year, the organizational meeting may be held on any date in December but no later than December 20.
- Distinguish the procedures for selecting the organizational meeting date during election and non-election years.
- Clarify the Board's responsibility to notify the County Superintendent of Schools of the selected meeting date and time.
- Require the Board to elect a president and clerk from among its members at each annual organizational meeting.
- Establish that officers serve until the next annual organizational meeting or until their successors are elected.
- Allow Board members to be reelected to the same office.
- Remove the existing two-year officer rotation and consecutive-term restriction.
- Retain the requirement that the election of Board officers occur during an open session.

The attached redline displays proposed additions in red font and proposed deletions in red strikethrough.

FINANCIAL INFORMATION: There is no anticipated fiscal impact associated with the proposed revisions.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: Discussion only. No formal Board action is requested at this meeting.

BYLAW 9100: ORGANIZATION

Status: DRAFT REVISION

Original Adopted Date: 11/12/2015 | Last Reviewed Date: 11/12/2015 | Proposed Revision Date: _____

New language appears in red.

~~Deleted language appears in strikethrough.~~

Annual Organizational Meeting

Each year, the Board of Trustees shall hold an annual organizational meeting. In any year in which a regular election of district Board members is conducted, the organizational meeting shall be held ~~within a 15-day period beginning from the date upon which a Board member elected at that election takes office~~ **on a day within a 15-day period that commences with the second Friday in December following the regular election.** During non-election years, the meeting shall be held ~~within the same 15-day period on the calendar~~ **on any date in December, but no later than December 20.** (Education Code 35143)

~~Unless otherwise provided by a rule of the Board, the day and time of the annual meeting shall be selected by the Board at its regular meeting held immediately prior to the first day of the 15-day period in an election year, at its regular meeting held immediately before the first day of the 15-day period, or, in a non-election year, at its last regular meeting held immediately before the organizational meeting. On behalf of the Board, the Superintendent shall. The Board shall~~ notify the County Superintendent of Schools of the day and time selected. Within 15 days ~~prior to~~ **before** the date of the annual meeting, the clerk of the Board, with the assistance of the Superintendent, shall notify in writing all Board members and members-elect of the date and time selected for the meeting. (Education Code 35143)

Business of the Annual Meeting

At this meeting the Board shall:

1. Elect a president and a clerk ~~and/or vice president~~ **from among its members**
2. Appoint the Superintendent as secretary to the Board
3. Authorize signatures
4. Approve a schedule of regular meetings for the year and a Board governance calendar stating the time when the Board will address important governance matters
5. Designate Board representatives to serve on committees or commissions of the district, other public agencies, or organizations with which the district partners or collaborates
6. Review and/or consider resources that define and clarify the Board's governance and leadership roles and responsibilities including, but not limited to, governance standards, meeting protocols, Board rules and bylaws, and other Board development materials

Election of Officers

~~The Board shall each year elect one of its members to be (clerk)/(vice president). This member shall be one who previously has not served in office, unless all the Board's members have previously served in office. After serving two years as (clerk)/(vice president), the elected member shall serve two years as president of the Board.~~

~~No Board member shall serve more than two consecutive year(s) in the same office.~~

At each annual organizational meeting, the Board shall elect a president and a clerk from among its members. Officers shall serve until the next annual organizational meeting or until their successors are elected. A Board member may be reelected to the same office. (Education Code 35143)

The election of Board officers shall be conducted during an open session of the annual organizational meeting.

Legal Reference

Education Code 35143 - Annual organizational meeting; selection and notice of meeting date; election of officers

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: REVISED BOARD POLICY AND ADMINISTRATIVE REGULATION
1240 – VOLUNTEER ASSISTANCE (first read)

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: DISCUSSION

PURPOSE: This item is presented for the Board’s first reading and discussion. Trustees may provide questions, feedback, or recommendations for additional revisions. The updated bylaw will return at a future meeting for consideration and possible adoption.

BACKGROUND INFORMATION: Board Policy and Administrative Regulation 1240, Volunteer Assistance, have been updated to reflect current legal requirements, including Senate Bill 848 provisions strengthening child abuse prevention, employee and volunteer screening, mandated reporter training, professional boundaries, and student safety.

The proposed revisions clarify volunteer screening and supervision requirements; prohibit using volunteer status to avoid employee-screening requirements; establish standards for appropriate communications and professional boundaries; and require qualifying adult volunteers to complete annual mandated reporter and child abuse prevention training. The revisions also update the applicable legal references.

Redlined copies of the proposed policy and regulation are attached, with new language shown in red and deleted language shown in strikethrough.

FINANCIAL INFORMATION: Any costs associated with required screening, fingerprinting, training, or administrative implementation are expected to be accommodated within the District’s existing operational budget.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: Discussion only. No formal Board action is requested at this meeting.

POLICY 1240: VOLUNTEER ASSISTANCE

Status: DRAFT REVISION

Original Adopted Date: 03/12/2015 | Last Reviewed Date: 03/12/2015 | Proposed Revision Date: _____

New language appears in red.

Deleted language appears in strikethrough.

The Governing Board recognizes that volunteer assistance in schools can enrich the educational program, increase supervision of students, and contribute to school safety while strengthening the schools' relationships with the community. The Board encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with students.

The Board is committed to maintaining safe and nurturing learning environments that are free from fear, threats of violence, violent crimes, sexual offenses, child abuse or neglect, and egregious misconduct involving students, employees, volunteers, contractors, or other persons. (Education Code 32100)

The Superintendent/Principal or designee shall develop and implement a plan for recruiting, screening, and placing volunteers, including strategies for reaching underrepresented groups of parents/guardians and community members. ~~He/she~~ The Superintendent/Principal or designee may also recruit community members to serve as mentors to students and/or make appropriate referrals to community organizations.

Volunteer screening and placement shall be based on the nature of the assignment, the level of student contact, the degree of supervision, and applicable legal requirements. The District shall not use a volunteer designation to avoid legally required employee screening. Applicants for noncertificated employment shall be screened in accordance with Education Code 44051 and other applicable law, including review of prior school employment and required inquiries concerning credible complaints, substantiated investigations, or discipline involving egregious misconduct.

The Board prohibits harassment of any volunteer on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. (Government Code 12940)

Professional Boundaries and Safe Environments

The District shall establish and enforce professional-boundary standards that apply between students and employees, adult volunteers, and contractors; among and between students; and among and between adults who are employed, volunteering, or under contract with the District. The standards shall establish age-appropriate limits on contact during and outside the school day, including contact through social media platforms, text messages, and other communications that do not include the student's parent/guardian. (Education Code 32100)

District policies, plans, and practices for classrooms, nonclassroom areas, and the furnishing of school facilities shall promote learning environments that are readily supervised. Volunteers shall comply with all professional-boundary, communication, supervision, child-abuse prevention, and reporting requirements applicable to their assignments. (Education Code 32100, 32282)

Orientation and Training

~~As appropriate~~ Before or upon commencement of service, and annually thereafter as required by law, the Superintendent/Principal or designee shall provide volunteers with information about school goals, programs, and practices and an orientation or other training related to their specific responsibilities. Employees who supervise volunteers shall ensure that volunteers are assigned meaningful responsibilities that utilize their skills and expertise and maximize their contribution to the educational program.

Adult volunteers who interact with students outside the immediate supervision and control of a student's parent/guardian or a school employee are mandated reporters and shall receive annual training on mandated-reporting duties and the prevention of child abuse, including sexual abuse and assault. The District shall maintain a process for documenting timely completion of required training. (Education Code 44691; Penal Code 11165.7)

Volunteer work shall be limited to those projects that do not replace the normal duties of classified staff. The Board nevertheless encourages volunteers to work on short-term projects to the extent that they enhance the classroom or school and comply with employee negotiated agreements.

The Superintendent/Principal or designee shall establish procedures for determining whether volunteers possess the qualifications, if any, required by law and administrative regulation for the types of duties they will perform.

Volunteers shall act in accordance with district policies, regulations, and school rules. The Superintendent/Principal or designee shall be responsible for investigating and resolving complaints regarding volunteers.

The Board encourages the Superintendent/Principal to develop a means for recognizing the contributions of the school's volunteers.

The Superintendent/Principal or designee shall periodically report to the Board regarding the district's volunteer assistance program.

Workers' Compensation Insurance

The Board desires to provide a safe environment for volunteers and minimize the district's exposure to liability.

Upon the adoption of a resolution by the Board, volunteers shall be entitled to workers' compensation benefits for any injury sustained while engaged in the performance of service for the district. (Labor Code 3364.5)

Legal References

Education Code 32100, 32282, 44051, 44691, 49024, 49406; Government Code 12940; Labor Code 3364.5; Penal Code 11165.7, 11166

REGULATION 1240: VOLUNTEER ASSISTANCE

Status: DRAFT REVISION

Original Adopted Date: 03/12/2015 | Last Reviewed Date: 03/12/2015 | Proposed Revision Date: _____

New language appears in red.

~~Deleted language appears in strikethrough.~~

Duties of Volunteers

The Superintendent/Principal or designee may assign volunteers to:

1. Assist certificated personnel in the performance of their duties, including in the supervision of students and in the performance of instructional tasks which, in the judgment of the certificated personnel to which the volunteer is assigned, may be performed by a person not licensed as a classroom teacher (Education Code 35021, 45343, 45344, 45349)
2. Serve as nonteaching aides under the immediate supervision and direction of certificated personnel to perform noninstructional work which assists certificated personnel in the performance of teaching and administrative responsibilities (Education Code 35021)
3. Supervise students during lunch, breakfast, or other nutritional periods (Education Code 35021, 44814, 44815)
4. Work on short-term facilities projects pursuant to the section below entitled "Volunteer Facilities Projects"
5. Perform other duties in support of district or school operations as approved by the Superintendent/Principal or designee

Volunteers shall not be authorized to assign grades to students, and shall not be used to assist certificated staff in performing teaching or administrative responsibilities in place of regularly authorized classified employees who have been laid off. (Education Code 35021, 45344)

~~A volunteer shall not have unsupervised or unaccompanied contact with students unless the Superintendent/Principal or designee has authorized the assignment and the volunteer has completed all screening, clearance, training, and documentation required for that assignment.~~

Professional Boundaries, Supervision, and Communications

~~All volunteers shall maintain professional boundaries with students, employees, contractors, and other volunteers. Volunteer interactions with students shall be appropriate to the volunteer's assigned role, the student's age and developmental level, and the educational purpose of the activity. (Education Code 32100)~~

~~Volunteer activities should occur in locations and under conditions that are open, observable, and readily supervised. Volunteers shall avoid isolated or secluded one-to-one interactions with students unless specifically authorized and necessary for an approved educational or student-support purpose. Doors should remain open or visibility should otherwise be maintained whenever practicable. (Education Code 32100, 32282)~~

~~Volunteers shall communicate with students only for District-authorized educational or operational purposes. Volunteers shall not use personal social media accounts, disappearing-message applications, private direct messages, or personal text messaging to communicate privately with a student. Electronic communication shall use District-approved methods and include the student's parent/guardian or an authorized District employee, unless an emergency or another legally authorized circumstance requires otherwise. (Education Code 32100)~~

~~A volunteer who observes conduct that may violate professional boundaries shall promptly notify the Superintendent/Principal or designee. This internal notification does not replace or delay a mandated report to an appropriate agency when child abuse or neglect is known or reasonably suspected.~~

Basic Skills Proficiency Requirement

Volunteers who supervise or provide instruction to students pursuant to Education Code 45349 shall submit evidence of basic skills proficiency to the Superintendent/Principal or designee. (Education Code 45344.5, 45349)

Criminal Background Check and Screening

Prior to assuming a volunteer position working with students in a district-sponsored student activity program, a volunteer shall obtain fingerprint clearance through the Department of Justice (DOJ) and Federal Bureau of

Investigation. At his/her ~~the volunteer's~~ discretion, the volunteer may choose to meet this requirement by obtaining an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing. Student activity programs include, but are not limited to, scholastic programs, interscholastic programs, and extracurricular activities sponsored by the district or a school booster club, such as cheer team, drill team, dance team, and marching band. (Education Code 49024)

The Superintendent/Principal or designee shall determine which volunteer positions in the district are subject to the above requirement.

The criminal background check requirement shall not apply to volunteer supervisors for breakfast, lunch, or other nutritional periods or to volunteer nonteaching aides under the immediate supervision and direction of certificated personnel pursuant to Education Code 35021, including parents/guardians volunteering in a classroom or on a field trip or community members providing noninstructional services. (Education Code 49024)

The Superintendent/Principal or designee shall document each volunteer's assigned duties, expected level of student contact, supervision requirements, and completion of any required screening or clearance. A person may not be classified as a volunteer for the purpose of avoiding employee hiring and screening requirements. (Education Code 44051)

Mandated Reporter and Child Abuse Prevention Training

For purposes of this section, a covered volunteer is a person over 18 years of age who interacts with students outside the immediate supervision and control of the student's parent/guardian or a school employee. A covered volunteer is a mandated reporter under the Child Abuse and Neglect Reporting Act. (Education Code 44691; Penal Code 11165.7)

The District shall provide each covered volunteer, upon commencement of volunteer service and annually thereafter, training on mandated-reporting requirements and on the prevention of child abuse, including sexual abuse and assault, on school grounds, by school personnel or volunteers, or in school-sponsored programs. The training shall include the consequences for failing to report known or reasonably suspected child abuse or neglect. (Education Code 44691; Penal Code 11166)

The volunteer shall provide proof of completing required training within six weeks after commencing volunteer service and within the first six weeks of each school year thereafter. A certificate showing completion of the State Department of Social Services mandated-reporter training within the previous 12 months satisfies this requirement. The District shall retain completion records. (Education Code 44691)

The District shall use the State Department of Social Services online module or an equivalent module developed to meet statutory requirements. Any alternative module shall be approved by the District's public entity risk pool joint powers authority or liability insurance provider and reported to the California Department of Education. (Education Code 44691)

A covered volunteer who knows or reasonably suspects that a child has been abused or neglected shall make the required report directly to an appropriate child protective agency. Reporting the concern only to a District employee does not satisfy the volunteer's legal duty, and no supervisor or administrator may impede or inhibit a report. (Penal Code 11165.7, 11166)

Registered Sex Offenders

The Superintendent/Principal or designee may require all volunteers to disclose whether they are a registered sex offender and/or to provide the district with sufficient information in order to allow verification of this status on the DOJ's Megan's Law web site.

The Superintendent/Principal or designee may grant a registered sex offender, who is not the parent/guardian of a student at the school, permission to come into a school building or upon school grounds to volunteer at the school. At least 14 days prior to the first date for which permission has been granted, the Superintendent/Principal or designee shall notify the parent/guardian of each student at the school, using one of the methods specified in Education Code 48981, that a person who is required to register as a sex offender pursuant to Penal Code 290 has been granted permission to come into a school building or upon school grounds, the date(s) and times for which permission has been granted, and the parent/guardian's right to obtain information regarding the person from a designated law enforcement agency. (Penal Code 626.81)

However, no person who is required to register as a sex offender pursuant to Penal Code 290 shall be assigned as a volunteer to assist certificated personnel in the performance of their duties; supervise students during lunch, breakfast, or other nutritional period; or serve as a nonteaching aide to perform noninstructional tasks. In addition, a person who is required to register as a sex offender because of a conviction for a crime where the victim was a minor under age 16 shall not serve as a volunteer in any capacity in which the person would be working directly and in an unaccompanied setting with minors on more than an incidental and occasional basis or have supervision or disciplinary power over minors. (Education Code 35021, 45349; Penal Code 290.95)

Tuberculosis Assessment/Examination

Upon initial volunteer assignment, a volunteer shall have on file with the school a certificate showing that ~~he/she~~ **the volunteer** has submitted to a tuberculosis risk assessment and, if tuberculosis risk factors were identified, was examined and found to be free of infectious tuberculosis. (Education Code 49406)

The Superintendent/Principal or designee may exempt from the tuberculosis risk assessment and/or examination those volunteers whose functions do not require frequent or prolonged contact with students. (Education Code 49406)

Volunteer Facilities Projects

All volunteer facilities projects shall have approximate start and completion dates and shall be approved by the Superintendent/Principal or designee in advance. Projects also shall be approved in advance by the Superintendent/Principal or designee if they involve the following types of work:

1. Alterations, additions, or repairs to buildings and grounds
2. Construction involving wall or roof penetration, drilling, or nailing
3. Structural modifications
4. Electrical, electronic, plumbing, or heating and cooling work
5. Painting
6. Installation of carpet, playground equipment, benches, sprinkler systems, marquees or signs
7. Paving
8. Tree planting, pruning, or removal

The Superintendent/Principal or designee shall ensure that volunteers possess the appropriate license and/or have sufficient expertise required for the project. ~~He/she~~ **The Superintendent/Principal or designee** shall also ensure that such projects comply with building and safety codes and other applicable laws and collective bargaining agreements. The district shall provide on-site assistance and supervision for such projects as necessary.

Facilities and work areas used for volunteer projects shall be arranged to protect students and to permit ready supervision, consistent with the District's safe-environment policies and plans. (Education Code 32100)

Legal References

Education Code 32100, 32282, 35021, 44051, 44691, 44814, 44815, 45343, 45344, 45344.5, 45349, 48981, 49024, 49406; Penal Code 290, 290.95, 626.81, 11165.7, 11166

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: PUBLIC HEARING OF THE BOARD OF TRUSTEES OF TWO ROCK UNION SCHOOL DISTRICT REGARDING 2026–2027 SUFFICIENCY OF TEXTBOOKS AND INSTRUCTIONAL MATERIALS PURSUANT TO EDUCATION CODE SECTION 60119

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: PUBLIC HEARING/DISCUSSION

PURPOSE: For the Board of Trustees to hear and invite comments from parents, guardians, teachers, staff members, bargaining-unit representatives, and other interested community members regarding the availability and sufficiency of textbooks and instructional materials. Following public comment, the Board President will close the public hearing.

BACKGROUND INFORMATION California Education Code Section 60119 requires the Governing Board to hold an annual public hearing and determine whether every student, including each English learner, has sufficient standards-aligned textbooks or instructional materials in mathematics, science, history–social science, and English language arts, including the English language development component of an adopted program.

“Sufficient instructional materials” means that each student has access to standards-aligned materials for use in class and at home. Digital materials may satisfy this requirement when students have equitable access at school and can access and use the same materials at home.

FINANCIAL INFORMATION: None.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: The Board President will open the public hearing and invite comments from parents, guardians, teachers, staff members, bargaining-unit representatives, and other interested community members regarding the availability and sufficiency of textbooks and instructional materials. Following public comment, the Board President will close the public hearing.

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: **RESOLUTION 2026-08 OF THE BOARD OF TRUSTEES OF TWO ROCK UNION SCHOOL DISTRICT REGARDING 2026-2027 SUFFICIENCY OF TEXTBOOKS AND INSTRUCTIONAL MATERIALS PER ED. CODE 60119**

PREPARED BY: **JOSH WILSON, PRINCIPAL/SUPERINTENDENT**

TYPE OF ITEM: **ACTION**

PURPOSE: For the Board of Trustees to approve the resolution to comply with the requirements of Educational Code 60119.

BACKGROUND INFORMATION: Education Code Section 60119, in order for LEA's to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold annual public hearing and adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. A public hearing will be held no September 10, 2026, and this resolution will fulfil the LEAs' requirement under Ed Code 60119.

DETAILS: "Sufficient instructional materials" means that each student has access to standards-aligned materials for use in class and at home. Digital materials may satisfy this requirement when students have equitable access at school and can access and use the same materials at home.

District Review

District administration reviewed school and classroom inventories, teacher and administrator verification, student access to print and digital resources, access for English learners and students receiving additional support, and the resolution of any identified shortages or access concerns.

The District has confirmed student access to the following instructional materials:

- **Mathematics:** Bridges in Mathematics
- **English Language Arts:** Wonders, the District's previously adopted ELA program
- **ELA Pilot Programs:** Into Reading by HMH and Open Up Resources EL Education
- **English Language Development:** ELD resources incorporated into Wonders, Into Reading, and Open Up Resources EL Education, supplemented by Lexia English
- **Science:** TWIG Science
- **History–Social Science:** History Alive!

The District also uses supplemental literacy and instructional resources, including the K–3 Reading Proficiency Project, SIPPS, Orton-Gillingham strategies, Thinking Maps, IXL, STAR, and DIBELS. These resources support instruction, intervention, and progress monitoring but do not replace the District's standards-aligned core instructional materials.

Based on the District's review, administration finds that every student at Two Rock Elementary School, including each English learner, has sufficient standards-aligned textbooks or instructional materials for classroom and home use. Because the District serves students in transitional kindergarten through sixth grade, the statutory determination concerning laboratory science equipment for grades 9–12 is not applicable.

FINANCIAL INFORMATION: None.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: For the Board of Trustees to approve the Resolution 2026-08 to comply with the requirements of Educational Code 60119.
--

TWO ROCK UNION SCHOOL DISTRICT

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

RESOLUTION NO. 2026-08

WHEREAS, the governing board of Two Rock Union SD, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 10, 2026, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

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

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

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

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

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

THEREFORE, it is resolved that for the 2026-2027 school year, The Two Rock Union School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing resolution was moved by Trustee _____, seconded by Trustee _____ and adopted on September 10, 2026, by the following vote:

Trustee Silvestrini _____

Trustee Martin _____

Trustee Noyes _____

Trustee Ruiz _____

Trustee Gutierrez _____

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

Board President

TWO ROCK UNION SCHOOL DISTRICT

TO: Board of Trustees
FROM: Chris Thomas, Chief Business Official (Consultant)
DATE: September 10, 2026
APPROVED BY: Joshua Wilson, Superintendent/Principal
RE: Approval – Resolution #2026-09 of the Board of Trustees of the Two Rock Union School District of the County of Sonoma, State of California, For Adopting the GANN Limit

BACKGROUND: In November of 1979, voters approved Proposition 4, commonly called the GANN Amendment, which added Article XIII-B to the California Constitution, setting a constitutional limit on governmental spending at every level in the State, including school districts. The provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies; including school districts. No agency's expenditures can exceed its Gann limit, which is adjusted annually for changes in population and the lesser of either the national Consumer Price Index (CPI) or California's per capita personal income.

In 1990, a constitutional amendment (Proposition 111) changed the inflation index for the Gann limit calculation, effectively raising the limit. Additionally, the minimum funding guarantee for education (Proposition 98) was changed to reflect the growth of California's overall economy. Proposition 111 accomplished this by shifting the adjustment for inflation from the growth of per capita personal income, which is historically a lower amount, to the growth in state per capita General Fund revenues plus one-half percent.

Although the combination of Proposition 111 and Proposition 98 nullified the potentially harmful effects of the Gann Limits on K-12 school agencies, Districts are still required to complete the calculation and approve the resolution adopting the adjusted “Gann Limit” for 2025-26 and the estimated “Gann Limit” for 2026-27 at a public meeting. The Gann Limit calculation is included in the supplemental information in the Unaudited Actuals State Reports.

Plan

The District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law.

Per the Appropriations (GANN) Calculations, the amount of appropriations subject to the Limit are as follows:

Fiscal Year 2025-26 \$1,627,149.75 and Fiscal Year 2026-27 \$1,702,058.27

The plan is to have the Board hereby declare that the appropriations in the Budget for the

2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4.

This agenda item presents for Board approval, the Appropriations Limit Calculations, Exhibit A, and Resolution 2026-09 Adoption of the "Gann Limit", Exhibit B. No increase to the Gann Limit is necessary (see calculations attached).

Submitted/Recommended by

Chris Thomas, Chief Business Official - Consultant

Recommendation to the Board

For the Board to adopt Resolution 2026-09

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2024-25 Actual			2025-26 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,412,325.74		1,412,325.74			1,627,149.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	128.11		128.11			138.66
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	138.66		138.66	138.20		138.20
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)			138.66			138.20
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	1,119.63		1,119.63	1,100.00		1,100.00
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)	274,184.23		274,184.23	260,000.00		260,000.00
5. Unsecured Roll Taxes (Object 8042)	7,849.94		7,849.94	6,400.00		6,400.00
6. Prior Years' Taxes (Object 8043)	297.12		297.12	0.00		0.00
7. Supplemental Taxes (Object 8044)	30,072.34		30,072.34	28,000.00		28,000.00
2025-26 Actual						
2026-27 P2 Estimate						
2026-27 Budget						

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	240,572.00		240,572.00	250,000.00		250,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			17,882.01			20,796.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	135,000.00		135,000.00	125,000.00		125,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	135,000.00	0.00	152,882.01	125,000.00	0.00	145,796.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,199,648.00		1,199,648.00	1,265,727.00		1,265,727.00
25. LCFF State Aid - Prior Years (Object 8019)	(6,351.00)		(6,351.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,193,297.00	0.00	1,193,297.00	1,265,727.00	0.00	1,265,727.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	3,505,165.99		3,505,165.99	3,068,074.00		3,068,074.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	133,411.17		133,411.17	105,000.00		105,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,412,325.74			1,627,149.75
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0824			0.9967
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)						
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,627,149.75			1,702,058.27
6. Preliminary State Aid Calculation			554,095.26			545,500.00
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)			16,639.20			16,584.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,193,297.00			1,265,727.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,193,297.00			1,265,727.00
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])			69,139.56			64,182.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			623,234.82			609,682.95
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)			1,156,596.94			1,238,171.32
9. Total Appropriations Subject to the Limit			623,234.82			
a. Local Revenues (Line D7b)			1,156,596.94			
b. State Subventions (Line D8)			152,682.01			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,627,149.75			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

Printed: 9/3/2026 11:10 AM

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

Resolution Number: 2026-09

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 2025-2026 fiscal year and a projected Gann Limit for the 2026-2027 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 2025-2026 and 2026-2027 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 2025-2026 and 2026-2027 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, 2025-2026 (Adjusted Appropriations Limit)	\$1,627,149.75
Gann Limit, 2026-2027 (Estimated):	\$1,702,058.27

The foregoing resolution was introduced by Trustee _____, who moved its adoption, second by Trustee _____, and adopted on roll call on September 10, 2026, by the following vote:

	AYE	NO	ABSENT/ NOT VOTING
Trustee Silvestrini	_____	_____	_____
Trustee Ruiz	_____	_____	_____
Trustee Martin	_____	_____	_____
Trustee Noyes	_____	_____	_____
Trustee Gutierrez	_____	_____	_____

SO ORDERED.

President, Board of Trustees

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

**ITEM: APPROVAL OF RESOLUTION ADOPTING THE DISTRICT'S
UPDATED CONFLICT OF INTEREST CODE**

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve of the Resolution Adopting the District's Updated Conflict of Interest Code

BACKGROUND INFORMATION: The Political Reform Act requires public agencies to adopt and periodically review a Conflict of Interest Code identifying officials, employees, and consultants who make or participate in governmental decisions. Individuals serving in designated positions must disclose specified financial interests through the filing of a Statement of Economic Interests (Form 700).

After reviewing the District's Conflict of Interest Code in consultation with legal counsel and the County of Sonoma Boards and Commissions Office, the code has been updated to reflect the District's current organizational structure. The primary update is the addition of the District's new Director of Special Education position, assigned to Disclosure Categories 1, 2, and 3.

The updated code designates the following positions:

- Board Members: Disclosure Categories 1, 2, and 3
- Superintendent/Principal: Disclosure Categories 1, 2, and 3
- Director of Special Education: Disclosure Categories 1, 2, and 3
- Business Manager: Disclosure Categories 2 and 3
- Consultants: Disclosure requirements based on their assigned duties and scope of work

The disclosure categories address interests in real property near District boundaries or property; financial interests involving District contractors and service providers; and financial interests involving entities that provide supplies, materials, equipment, books, machinery, or services used by the District.

Following Board adoption, the resolution and updated Conflict of Interest Code will be submitted to the Sonoma County Board of Supervisors, which serves as the District's code-reviewing body. The updated code will become effective upon the County's approval and will supersede the District's previously adopted code.

FINANCIAL INFORMATION: There is no anticipated fiscal impact associated with adopting the resolution and updated Conflict of Interest Code.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees approve the resolution adopting the updated Two Rock Union School District Conflict of Interest Code and authorize the Superintendent or designee to submit the resolution, code, and required supporting documents to the Sonoma County Board of Supervisors.

TWO ROCK UNION SCHOOL DISTRICT

RESOLUTION NO. 2026-10

A RESOLUTION OF THE BOARD OF TRUSTEES ADOPTING THE DISTRICT'S CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act of 1974, Government Code section 81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes;

WHEREAS, Government Code section 87300 requires every agency to adopt and promulgate a conflict of interest code, and Government Code section 87302 establishes the required contents of such a code;

WHEREAS, the Fair Political Practices Commission has adopted Title 2, California Code of Regulations, section 18730, which contains the terms of a standard conflict of interest code and may be incorporated by reference;

WHEREAS, the District has reviewed its organizational structure and has determined that its Conflict of Interest Code should identify the positions that make or participate in making governmental decisions and assign disclosure categories tailored to those positions;

WHEREAS, the proposed Conflict of Interest Code, including its disclosure categories and list of designated positions, is attached to this Resolution as Exhibit A and incorporated herein by reference; and

WHEREAS, the Sonoma County Board of Supervisors serves as the code reviewing body for the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Two Rock Union School District as follows:

1. The Board hereby adopts the Conflict of Interest Code attached as Exhibit A, including the designated positions and assigned disclosure categories.
2. The terms of Title 2, California Code of Regulations, section 18730, and any amendments duly adopted by the Fair Political Practices Commission, are incorporated by reference and, together with Exhibit A, constitute the Conflict of Interest Code of the Two Rock Union School District.
3. Individuals holding designated positions shall file Statements of Economic Interests (Form 700) in the manner required by the adopted Code. Statements shall be made available for public inspection and reproduction as required by Government Code section 81008.
4. The Superintendent or designee is authorized and directed to submit the adopted Code and all required supporting documents to the Sonoma County Board of Supervisors, to make any non-substantive revisions requested by the code reviewing body or required by law, and to administer the Code following approval.
5. This Resolution and the attached Conflict of Interest Code shall take effect upon approval by the Sonoma County Board of Supervisors as the District's code reviewing body and shall supersede the District's previously adopted Conflict of Interest Code.

The foregoing resolution was moved by Trustee _____, seconded by Trustee _____ and adopted on September 10, 2026, by the following vote:

Trustee Silvestrini _____

Trustee Martin _____

Trustee Noyes _____

Trustee Ruiz _____

Trustee Gutierrez _____

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

Board President

EXHIBIT A
TWO ROCK UNION SCHOOL DISTRICT
CONFLICT OF INTEREST CODE

The Political Reform Act (Government Code section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted Title 2, California Code of Regulations, section 18730, containing the terms of a standard conflict of interest code. The terms of section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are incorporated by reference. This regulation, together with the designated positions and disclosure categories below, constitutes the Conflict of Interest Code of the Two Rock Union School District.

Individuals holding designated positions shall file Statements of Economic Interests with the District, which will make the statements available for public inspection and reproduction pursuant to Government Code section 81008. The District shall make and retain copies of statements filed by members of the Board of Trustees and forward the originals to the Sonoma County Board of Supervisors. Statements filed by all other designated positions shall be retained by the District.

Designated Positions and Assigned Disclosure Categories

Designated Position	Disclosure Category
Board Members	1, 2, 3
Superintendent/Principal	1, 2, 3
Director of Special Education	1, 2, 3
Business Manager	2, 3
Consultants	See Consultant Provision

Consultant Provision

Consultants are designated positions and shall disclose pursuant to the broadest disclosure category in this Code, subject to the following limitation:

The Superintendent may determine in writing that a particular consultant, although a designated position, is hired to perform a range of duties that is limited in scope and therefore is not required to comply fully with the disclosure requirements. The written determination shall describe the consultant's duties and, based upon that description, state the extent of the applicable disclosure requirements. The determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

Disclosure Categories

Category 1 - Real Property Interests

Designated positions assigned to this category must report interests in real property located in whole or in part: (1) within the boundaries of the Two Rock Union School District; (2) within two miles of the District's

boundaries; or (3) within two miles of any land owned or used by the District. Reportable interests include leasehold, beneficial, or ownership interests and options to acquire such interests in real property.

Category 2 - Contractors and Service Providers

Designated positions assigned to this category must report investments and business positions in business entities, and income from sources, that are contractors or subcontractors engaged in performing work or services of the type utilized by the Two Rock Union School District.

Category 3 - District Supplies, Materials, Equipment, and Services

Designated positions assigned to this category must report investments and business positions in business entities, and income from sources, that manufacture, sell, or provide supplies, materials, books, machinery, services, or equipment of the type utilized by the employee's department or by the Two Rock Union School District. For purposes of this category, a principal's department is the entire school.

CERTIFICATION

I certify that the foregoing Resolution and attached Conflict of Interest Code were adopted by the Board of Trustees of the Two Rock Union School District on _____, 2026.

Clerk of the Board

Date

Regular Meeting September 10, 2026

Approval of the 2025-26 Unaudited Actuals for the Two Rock Union School Districts for all Funds

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

Plan: The plan is to present the 2025-26 Unaudited Actuals for the Two Rock Union School District

This agenda item presented for Board discussion and approval is the 2025-26 Unaudited Actuals for the Two Rock Union School District. Upon approval of the financial statements by the Board of Trustees, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15th.

The following reports are included in the SACS State Software:

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

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

The following is a list of the ending fund balances as of June 30, 2024:

- *Fund 01 (General Fund) \$2,391,857*
- *Fund 14 (Deferred Maintenance Fund) \$13,520*

- Fund 17 (Special Reserve for Other Than Capital Outlay Projects) \$74,502
- Fund 40 (Reserve for Capital Outlay) \$467,220

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

1. Unrestricted Revenues:

- a) Local Control Funding Formula (LCFF):
- b) There were fluctuations in the various components of local property taxes. The overall net variance is only <\$4,334>
- c) Federal Impact Aid decreased based on final receipts.
- d) Interest earnings came in slightly higher based on final 4th quarter earnings
- e) Lottery earnings (Prop 20 and non-Prop 20) came in higher based on estimated final 4th QTR rates from the State and Lottery sales
- f) Other State Revenues for Pupil Transportation reimbursement from the State
 - i. Higher transportation costs that increased the 50% reimbursement
 - ii. Prior Year adjustment (one-time)
- g) Other Local Revenues came in lower primarily due to local donations and outdoor education funds
- h) Contributions to restricted Programs
 - i. Increase in Special Education contribution due to increases in final Special Education Expenditures
- i) Fair Market Value adjustment from PY accruals
 - i. Relatively new Requirement that the District book the Fair Market Value of Investments (Cash in County Treasurer)

2. Unrestricted Expenditures:

- a) Certificated Salaries came in lower due to transfer of teacher costs to close out the Art, Music, Instructional Materials Block grant that had to be expended no later than 6/30/26.
- b) Classified salaries were lower due to final staffing cost and sub costs
- c) **Employee Benefits** were proportionately impacted due to the fluctuations in salary accounts.
- d) **Materials and Supplies** came in lower based on final purchases for goods.
 - i. Lower Paper expenditures, office supplies, postage, etc.
 - ii. Non-capital equipment were lower for 1:1 student device purchases
- e) Variances in **Other Operating Expenditures** were due to various factors including:
 - i. Travel & Conferences and Membership dues came in lower due to reduced travel costs
 - ii. Utility costs came in lower overall
 - iii. Other contracts came in lower due to final Outdoor Ed contracts, etc.
- f) Capital Outlay
 - i. No variance – purchase of new copiers
- g) All Other Interfund Transfers
 - i. No change in transfer to Fund 40

3. Restricted Revenues:

- a) Child Nutrition Federal and State Funding
 - i. Based on Final meals served
- b) Special Education Funding
 - i. Local Property tax increase
 - ii. IDEA Federal Funding increase

- iii. AB602 Block Grant Funding increase
- c) Final STRS on Behalf Calculations (8590)
- d) Lottery earnings (Prop 20) came in slightly higher based on estimated final 4th QTR rates
- e) Counseling Reimbursement through Tri-care was lower based on transition in software reporting program transition
 - i. May see increase in 2026-27
- f) Contribution to Restricted programs increased due in large part to increase in final Special Education costs/staffing

4. Restricted Expenditures:

- a) Variances in Restricted Expenditures due in large part to the
 - i. Substitute costs and Other Pay
 - ii. Loss of Federal Title III and Title IV funds that supported classified salaries and benefits
 - iii. STRS on Behalf Calculations (3100)
 - iv. Unused Prop 20 Lottery funds for textbook adoptions
 - v. Lower Materials and Supply costs
 - vi. Slightly higher Food Costs due to increases in participation
 - vii. Lower Special Education Contracts including SOCC and Transportation costs

5. Components of Ending Fund Balance

- a) **Non-Spendable:**
 - i. Revolving Cash \$2,000
 - ii. Prepaid Items \$0
- b) **Restricted:**
 - i. Legally Restricted Program reserves will be budgeted in the 1st Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise. Total \$468,860
- c) **Committed:** NONE
- d) **Assigned:**
 - i. The District is recommending several Board designated set-asides.
 - 1. Additional 5% \$173,167 REU
 - 2. Locally Restrict Funds (Child Care; Counseling Reimb., etc.) \$0

Total Assigned: \$173,167

- e) **Unassigned:**
 - i. The district continues to maintain 5% reserve for economic uncertainty required by the State of California \$173,167
 - ii. Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$1,574,662

Total Ending Fund Balance \$2,391,856

Submitted/Recommended by:

Chris Thomas, Chief Business Official (Consultant)

Recommendation:

Approval of the 2025-26 Unaudited Actuals

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

UNAUDITED ACTUALS

	UNRESTRICTED GENERAL FUND			Comments
	BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
	138.66	138.66	0.00	Using CY P-2 ADA
BEGINNING FUND BALANCE:	\$1,858,260	\$1,858,260	\$0	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$881,531	\$811,126	(\$70,405)	Update LCFF Calcs with Current Year P2 ADA and Unduplicated counts PY State Aid adjustments
8012 Education Protection Account	\$339,963	\$388,522	\$48,559	
8019 State Aid - Prior Year	\$0	(\$6,351)	(\$6,351)	
8021 Homeowners Exemptions	\$1,079	\$1,120	\$41	Update for final property tax receipts
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$251,848	\$274,184	\$22,336	
8042 Unsecured	\$6,383	\$7,850	\$1,467	
8043 Prior Year Taxes	\$0	\$297	\$297	
8044 Supplemental	\$27,839	\$30,072	\$2,233	
8045 ERAF	\$243,083	\$240,572	(\$2,511)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$1,751,726	\$1,747,392	(\$4,334)	Net change in LCFF-PY Adjust
Federal Revenues				
8110 Impact Aid	\$937,511	\$915,934	(\$21,577)	Per Final Impact Aid receipts
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$937,511	\$915,934	(\$21,577)	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	Per final lottery-higher est. sales State Testing & Transportation Reimb.
8550 Mandated Cost Reimbursements	\$5,008	\$5,008	\$0	
8560 Lottery (Non-Prop 20)	\$25,624	\$32,531	\$6,907	
8590 All Other State Revenues	\$17,709	\$8,649	(\$9,060)	
Total State Revenues	\$48,341	\$46,188	(\$2,153)	
Local Revenues				
8650 Leases and Rentals	\$4,000	\$4,000	\$0	Per final Interest earnings Per required FMV Calcs Local Donations
8660 Interest Earnings	\$105,000	\$115,484	\$10,484	
8662 Fair Market Value	\$0	\$17,927	\$17,927	
8699 Other Local Revenues	\$18,884	\$14,454	(\$4,430)	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$127,884	\$151,865	\$23,981	
TOTAL REVENUES	\$2,865,462	\$2,861,379	(\$4,083)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	Special Ed Contribution
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$439,728)	(\$489,778)	(\$50,050)	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$439,728)	(\$489,778)	(\$50,050)	
TOTAL REVENUES & OTHER SOURCES	\$2,425,734	\$2,371,601	(\$54,133)	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

FISCAL YEAR 2025-26		UNRESTRICTED GENERAL FUND			
		BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
UNAUDITED ACTUALS					Comments
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$578,373	\$559,483	(\$18,890)	Transfer cost to re 6772
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$186,400	\$186,400	\$0	
1900	Other Certificated	\$4,000	\$4,575	\$575	
Total Certificated Salaries		\$768,773	\$750,458	(\$18,315)	
Classified Salaries					
2100	Instructional Assist	\$103,109	\$97,678	(\$5,431)	Per current staffing
2200	Classified Support	\$0	\$0	\$0	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$171,730	\$170,148	(\$1,582)	Per current staffing
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$274,839	\$267,826	(\$7,013)	
Employee Benefits					
3100	STRS	\$133,395	\$128,532	(\$4,863)	Per Salary Adj. above 19.1%
3200	PERS	\$89,198	\$87,835	(\$1,363)	Per Salary Adj. above
3300	OASDI/Medicare	\$37,519	\$34,674	(\$2,845)	Per Salary Adj. above
3400	Health & Welfare	\$121,317	\$118,212	(\$3,105)	Per Salary Adj. above
3500	State Unemployment Ins	\$531	\$508	(\$23)	Per Salary Adj. above
3600	Workers Comp	\$12,675	\$9,892	(\$2,783)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$7,200	\$7,200	\$0	
Total Employee Benefits		\$401,835	\$386,853	(\$14,982)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$0	\$0	\$0	Student devices
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$63,220	\$58,374	(\$4,846)	
4400	Non-Capital Furniture & Equip	\$14,888	\$9,276	(\$5,612)	
4700	Food	\$0	\$0	\$0	
Total Materials & Supplies		\$78,108	\$67,650	(\$10,458)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	Per final utility costs Copier rental cost reduction
5200	Travel & Conferences (Mileage)	\$11,200	\$5,592	(\$5,608)	
5300	Dues & Memberships	\$13,718	\$10,831	(\$2,887)	
5400	Insurance	\$31,235	\$31,235	\$0	
5500	Utilities	\$49,500	\$37,676	(\$11,824)	
5600	Rentals, Leases & Repairs	\$29,675	\$21,402	(\$8,273)	
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Operating	\$287,378	\$285,293	(\$2,085)	
5900	Communications/Telephone	\$8,500	\$8,153	(\$347)	
Total Services and Other Operating Exp.		\$431,206	\$400,182	(\$31,024)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$34,174	\$34,145	(\$29)	
Total Capital Outlay		\$34,174	\$34,145	(\$29)	
TOTAL EXPENDITURES 1000-6000		\$1,988,935	\$1,907,114	(\$81,821)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

UNAUDITED ACTUALS

	UNRESTRICTED GENERAL FUND			Comments
	BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$6,601)	(\$250)	\$6,351	Indirect rate @ .28%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$6,601)	(\$250)	\$6,351	
TOTAL EXPENDITURES	\$1,982,334	\$1,906,864	(\$75,470)	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$400,000	\$400,000	\$0	Facilities Tsf>Fd 40
Total Financing Uses:	\$400,000	\$400,000	\$0	(due to increase in Fed Impact Aid)
TOTAL EXPENDITURES & OTHER USES	\$2,382,334	\$2,306,864	(\$75,470)	
EXCESS OF REVENUES OVER EXPENSE	\$43,400	\$64,737	\$21,337	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$188,669	\$173,167	(\$15,502)	
Locally restricted funds	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$188,669	\$173,167	(\$15,502)	5% Reserve
Available	\$1,522,322	\$1,574,662	\$52,340	
TOTAL ENDING FUND BALANCE:	\$1,901,660	\$1,922,997	\$21,337	\$1 variance due to rounding

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

UNAUDITED ACTUALS	RESTRICTED GENERAL FUND			Comments
	BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
	138.66	138.66	0	
BEGINNING FUND BALANCE:	\$491,778	\$491,778	\$0	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097 Property Tax Transfers	\$40,044	\$41,553	\$1,509	Special Education
Total LCFF	\$40,044	\$41,553	\$1,509	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$47,483	\$14,818	(\$32,665)	AB602 Spec Ed.
8220 Child Nutrition	\$54,200	\$54,826	\$626	Universal Meals based on final
8290 All Other Federal Revenue	\$22,507	\$22,534	\$27	PY Carryover/Deferred Revenue
Total Federal Revenues	\$124,190	\$92,178	(\$32,012)	
State Revenues				
8520 Child Nutrition	\$65,800	\$65,918	\$118	Final reimbursement
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$12,052	\$16,940	\$4,888	Per final 4th QTR estimates
8590 All Other State Revenues	\$343,103	\$339,985	(\$3,118)	Def Revenue/STRS on Behalf
Total State Revenues	\$420,955	\$422,843	\$1,888	
Local Revenues				
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8662 Fair Market Value	\$0	\$0	\$0	
8699 Other Local Revenues	\$15,700	\$5,891	(\$9,809)	Counseling/Tri-care
8792 Transfer of Apportionment from C	\$70,202	\$81,322	\$11,120	AB602 Special Ed
Total Local Revenues	\$85,902	\$87,213	\$1,311	
TOTAL REVENUES	\$671,091	\$643,787	(\$27,304)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$439,728	\$489,778	\$50,050	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$439,728	\$489,778	\$50,050	
TOTAL REVENUES & OTHER SOURCES	\$1,110,819	\$1,133,565	\$22,746	

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2025-26

0

GENERAL FUND 01 FISCAL YEAR 2025-26 0		RESTRICTED GENERAL FUND			Comments
		BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$136,840	\$137,589	\$749	
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$40,000	\$38,720	(\$1,280)	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$176,840	\$176,309	(\$531)	
Classified Salaries					
2100	Instructional Assist	\$28,472	\$26,019	(\$2,453)	Sub/Extra Duty Pay
2200	Classified Support	\$66,145	\$65,798	(\$347)	Sub/Extra Duty Pay
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$0	\$0	\$0	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$94,617	\$91,817	(\$2,800)	
Employee Benefits					
3100	STRS	\$91,879	\$87,283	(\$4,596)	per STRS on Behalf Calcs
3200	PERS	\$22,005	\$21,346	(\$659)	Per Salary Adj. above
3300	OASDI/Medicare	\$9,815	\$9,574	(\$241)	Per Salary Adj. above
3400	Health & Welfare	\$21,181	\$20,626	(\$555)	Per Salary Adj. above
3500	State Unemployment Ins	\$139	\$134	(\$5)	Per Salary Adj. above
3600	Workers Comp	\$3,178	\$2,601	(\$577)	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$148,197	\$141,564	(\$6,633)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$66,287	\$25,128	(\$41,159)	Prop 20 Lottery>EFB
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$32,000	\$13,380	(\$18,620)	
4400	Non-Capital Furniture & Equip	\$27,788	\$14,120	(\$13,668)	
4700	Food	\$109,000	\$109,982	\$982	Final Food Costs/Univ Meals
Total Materials & Supplies		\$235,075	\$162,610	(\$72,465)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$75,447	\$45,089	(\$30,358)	Special Education Contract
5200	Travel & Conferences (Mileage)	\$9,340	\$1,728	(\$7,612)	
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$22,100	\$40,677	\$18,577	MAINTENANCE CONTRACTS
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$620,192	\$493,803	(\$126,389)	Lower SOCC costs
5900	Communications/Telephone	\$0	\$0	\$0	
Total Services and Other Operatin		\$727,079	\$581,297	(\$145,782)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$654,729	\$572,300	(\$82,429)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

	RESTRICTED GENERAL FUND			Comments
	BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$2,636	\$2,636	\$0	
7310 Indirect Cost GF	\$6,601	\$250	(\$6,351)	I/C @ .28%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$9,237	\$2,886	(\$6,351)	
TOTAL EXPENDITURES	\$1,391,045	\$1,156,483	(\$234,562)	
OTHER FINANCING USES				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,391,045	\$1,156,483	(\$234,562)	
EXCESS OF REVENUES OVER EXPENSE	(\$280,226)	(\$22,918)	\$257,308	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$211,552	\$468,860	\$257,308	Fed & State Title/Prop 28 Learning Recovery/Art, Music Blk
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$211,552	\$468,860	\$257,308	\$1 variance due to rounding

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

	TOTAL GENERAL FUND (COMBINED)			Comments
	BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
UNAUDITED ACTUALS				
Average Daily Attendance (ADA)	138.66	138.66	0	3-year average ADA
BEGINNING FUND BALANCE:	\$2,350,038	\$2,350,038	\$0	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$881,531	\$811,126	(\$70,405)	Update LCFF Calcs with current year
8012 Education Protection Account	\$339,963	\$388,522	\$48,559	P2 ADA and Unduplicated counts
8019 State Aid - Prior Year	\$0	(\$6,351)	(\$6,351)	PY State Aid adjustments
8021 Homeowners Exemptions	\$1,079	\$1,120	\$41	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$251,848	\$274,184	\$22,336	Update for final property tax receipts
8042 Unsecured	\$6,383	\$7,850	\$1,467	
8043 Prior Year Taxes	\$0	\$297	\$297	
8044 Supplemental	\$27,839	\$30,072	\$2,233	
8045 ERAF	\$243,083	\$240,572	(\$2,511)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$40,044	\$41,553	\$1,509	
Total LCFF:	\$1,791,770	\$1,788,945	(\$2,825)	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$984,994	\$930,752	(\$54,242)	
8220 Child Nutrition	\$54,200	\$54,826	\$626	
8290 All Other Federal Revenue	\$22,507	\$22,534	\$27	
Total Federal Revenues	\$1,061,701	\$1,008,112	(\$53,589)	
State Revenues				
8520 Child Nutrition	\$65,800	\$65,918	\$118	
8550 Mandated Cost Reimbursements	\$5,008	\$5,008	\$0	
8560 Lottery (Non-Prop 20)	\$37,676	\$49,471	\$11,795	
8590 All Other State Revenues	\$360,812	\$348,634	(\$12,178)	
Total State Revenues	\$469,296	\$469,031	(\$265)	
Local Revenues				
8650 Leases and Rentals	\$4,000	\$4,000	\$0	
8660 Interest Earnings	\$105,000	\$115,484	\$10,484	
8662 Fair Market Value	\$0	\$17,927	\$17,927	
8699 Other Local Revenues	\$34,584	\$20,345	(\$14,239)	
8792 Transfer of Apportionment from COE	\$70,202	\$81,322	\$11,120	
Total Local Revenues	\$213,786	\$239,078	\$25,292	
TOTAL REVENUES	\$3,536,553	\$3,505,166	(\$31,387)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$3,536,553	\$3,505,166	(\$31,387)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

FISCAL YEAR 2025-26		TOTAL GENERAL FUND (COMBINED)			Comments
		BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
UNAUDITED ACTUALS					
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$715,213	\$697,072	(\$18,141)	
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$226,400	\$225,120	(\$1,280)	
1900	Other Certificated	\$4,000	\$4,575	\$575	
Total Certificated Salaries		\$945,613	\$926,767	(\$18,846)	
Classified Salaries					
2100	Instructional Assist	\$131,581	\$123,697	(\$7,884)	
2200	Classified Support	\$66,145	\$65,798	(\$347)	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$171,730	\$170,148	(\$1,582)	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$369,456	\$359,643	(\$9,813)	
Employee Benefits					
3100	STRS	\$225,274	\$215,815	(\$9,459)	
3200	PERS	\$111,203	\$109,181	(\$2,022)	
3300	OASDI/Medicare	\$47,334	\$44,248	(\$3,086)	
3400	Health & Welfare	\$142,498	\$138,838	(\$3,660)	
3500	State Unemployment Ins	\$670	\$642	(\$28)	
3600	Workers Comp	\$15,853	\$12,493	(\$3,360)	
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$7,200	\$7,200	\$0	
Total Employee Benefits		\$550,032	\$528,417	(\$21,615)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$66,287	\$25,128	(\$41,159)	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$95,220	\$71,754	(\$23,466)	
4400	Non-Capital Furniture & Equip	\$42,676	\$23,396	(\$19,280)	
4700	Food	\$109,000	\$109,982	\$982	
Total Materials & Supplies		\$313,183	\$230,260	(\$82,923)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$75,447	\$45,089	(\$30,358)	
5200	Travel & Conferences (Mileage)	\$20,540	\$7,320	(\$13,220)	
5300	Dues & Memberships	\$13,718	\$10,831	(\$2,887)	
5400	Insurance	\$31,235	\$31,235	\$0	
5500	Utilities	\$49,500	\$37,676	(\$11,824)	
5600	Rentals, Leases & Repairs	\$51,775	\$62,079	\$10,304	
5700	Direct Cost Transfer	\$0	\$0	\$0	
5800	Professional Consulting/Other Opera	\$907,570	\$779,096	(\$128,474)	
5900	Communications/Telephone	\$8,500	\$8,153	(\$347)	
Total Services and Other Operating E		\$1,158,285	\$981,479	(\$176,806)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$34,174	\$34,145	(\$29)	
Total Capital Outlay		\$34,174	\$34,145	(\$29)	
TOTAL EXPENDITURES 1000-6000		\$3,370,743	\$3,060,711	(\$22,518)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

UNAUDITED ACTUALS

EXPENDITURES (continued)

FISCAL YEAR 2025-26		TOTAL GENERAL FUND (COMBINED)			Comments
		BUDGET REVISION #3 6/18/2026 (A)	UNAUDITED ACTUALS 9/10/2026 (B)	Variance (B) - (A) (C)	
UNAUDITED ACTUALS					
EXPENDITURES (continued)					
Indirect/Direct Cost					
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$2,636	\$2,636	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect		\$2,636	\$2,636	\$0	
TOTAL EXPENDITURES		\$3,373,379	\$3,063,347	(\$310,032)	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$400,000	\$400,000	\$0	
Total Financing Uses:		\$400,000	\$400,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$3,773,379	\$3,463,347	(\$310,032)	
EXCESS OF REVENUES OVER EXPENSE		(\$236,826)	\$41,819	\$278,645	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$2,000	\$2,000	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED		\$211,552	\$468,860	\$257,308	
COMMITTED		\$0	\$0	\$0	
ASSIGNED					
	Board Designated:				
	2% REU	\$188,669	\$173,167	(\$15,502)	
	Locally restricted funds	\$0	\$0	\$0	
	Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties	\$188,669	\$173,167	(\$15,502)	3% Reserves
	Available	\$1,522,322	\$1,574,662	\$52,340	
TOTAL ENDING FUND BALANCE:		\$2,113,212	\$2,391,856	\$278,645	\$1 variance due to rounding

Note: \$1 variances due to rounding.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 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 10, 2026

Printed Name: Nicolas Noyes

Title: Board Clerk

To the Superintendent of Public Instruction:

2025-26 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: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Sarah Lampenfeld
Name
Assistant Superintendent, Business Services
Title
707-524-2635
Telephone
slampenfeld@scoe.org
E-mail Address

For School District:

Chris Thomas
Name
Chief Business Official, Consultant
Title
707-762-6617
Telephone
cthomas@trusd.org
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission

49 70979 0000000
Form CA
G8AYZE1HJ8(2025-26)

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	40.90%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$1,627,149.75
	Appropriations Subject to Limit	\$1,627,149.75
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.95%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,412,325.74		1,412,325.74			1,627,149.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	128.11		128.11			138.66
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
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. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should lie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	138.66		138.66	138.20		138.20
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)			138.66			138.20
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 08, and 62)						
1. Homeowners' Exemption (Object 8021)	1,119.63		1,119.63	1,100.00		1,100.00
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)	274,184.23		274,184.23	260,000.00		260,000.00
5. Unsecured Roll Taxes (Object 8042)	7,849.94		7,849.94	6,400.00		6,400.00
6. Prior Years' Taxes (Object 8043)	297.12		297.12	0.00		0.00
7. Supplemental Taxes (Object 8044)	30,072.34		30,072.34	28,000.00		28,000.00

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	240,572.00		240,572.00	250,000.00		250,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 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 8623) (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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			17,682.01			20,796.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	135,000.00		135,000.00	125,000.00		125,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	135,000.00	0.00	152,682.01	125,000.00	0.00	145,796.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,199,648.00		1,199,648.00	1,285,727.00		1,285,727.00
25. LCFF State Aid - Prior Years (Object 8019)	(6,351.00)		(6,351.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,193,297.00	0.00	1,193,297.00	1,285,727.00	0.00	1,285,727.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 6000-8799)	3,505,165.99		3,505,165.99	3,068,074.00		3,068,074.00

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	133,411.17		133,411.17	105,000.00		105,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT			1,412,325.74			1,627,149.75
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,0644			1,0495
2. Inflation Adjustment						
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1,0824			0.9967
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,627,149.75			1,702,058.27
APPROPRIATIONS SUBJECT TO THE LIMIT			554,095.26			545,500.00
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation			16,638.20			16,584.00
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)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,193,297.00			1,265,727.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,193,297.00			1,265,727.00
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])			69,139.56			64,182.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			623,234.82			609,682.95
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)			1,156,596.94			1,238,171.32
9. Total Appropriations Subject to the Limit			623,234.82			
a. Local Revenues (Line D7b)			1,156,596.94			
b. State Subventions (Line D8)			152,682.01			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,627,149.75			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines D4 plus D10)			1,627, 149.75			1,702,058.27
12. Appropriations Subject to the Limit (Line D6d)			1,627, 149.75			

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

Chris Thomas

Gann Contact Person

cthomas@trusd.org

Contact Email Address

707-762-6617

Contact Phone Number

SACS Web System - SACS V16
9/3/2026 11:03:09 AM

49-70979-0000000

Unaudited Actuals
Unaudited Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

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

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

Passed

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

Passed

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

Passed

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

Passed

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

Passed

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

Passed

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

Passed

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

Passed

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

Passed

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V16
9/3/2026 11:04:25 AM

49-70979-0000000

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,747,382.26	41,552.88	1,788,945.14	1,811,227.00	38,896.00	1,850,125.00	3.4%
2) Federal Revenue		8100-8299	915,933.62	92,177.81	1,008,111.43	475,000.00	122,369.00	597,369.00	-40.7%
3) Other State Revenue		8300-8599	46,188.57	422,842.84	469,031.41	41,362.00	373,852.00	415,214.00	-11.5%
4) Other Local Revenue		8600-8799	151,864.78	87,213.23	239,078.01	120,839.00	84,527.00	205,366.00	-14.1%
5) TOTAL, REVENUES			2,861,378.23	643,786.76	3,505,165.99	2,448,428.00	619,648.00	3,068,074.00	-12.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	750,457.87	176,308.76	926,766.63	856,750.00	138,045.00	994,795.00	7.3%
2) Classified Salaries		2000-2899	267,826.27	91,816.41	359,642.68	262,122.00	121,800.00	383,922.00	6.8%
3) Employee Benefits		3000-3999	386,852.40	141,564.01	528,416.41	426,710.00	195,741.00	622,451.00	17.8%
4) Books and Supplies		4000-4999	67,850.86	162,610.00	230,260.86	73,825.00	170,692.00	244,317.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	400,181.94	581,297.78	981,479.72	435,655.00	813,054.00	1,248,709.00	27.2%
6) Capital Outlay		6000-6999	34,144.91	0.00	34,144.91	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	2,636.00	2,636.00	0.00	2,700.00	2,700.00	2.4%
7400-7499			(250.00)	250.00	0.00	(18,537.00)	18,537.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,906,864.05	1,156,482.96	3,063,347.01	2,036,325.00	1,460,569.00	3,496,894.00	14.2%
9) TOTAL, EXPENDITURES			954,515.18	(512,886.20)	441,618.98	412,103.00	(840,923.00)	(428,820.00)	-197.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,000.00	0.00	400,000.00	100,000.00	0.00	100,000.00	-75.0%
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	(488,778.29)	489,778.29	0.00	(629,371.00)	629,371.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(888,778.29)	489,778.29	(400,000.00)	(729,371.00)	629,371.00	(100,000.00)	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			64,736.89	(22,917.91)	41,818.98	(317,288.00)	(211,552.00)	(528,820.00)	-1,364.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
2) Ending Balance, June 30 (E + F1e)			1,922,996.51	468,860.01	2,391,856.52	1,605,728.51	257,308.01	1,863,036.52	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	900.00	0.00	900.00	1,000.00	0.00	1,000.00	11.1%
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	468,860.01	468,860.01	0.00	257,308.01	257,308.01	-45.1%
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		9780	173,187.00	0.00	173,187.00	179,845.00	0.00	179,845.00	3.9%
e) Unassigned/Unappropriated		9789	173,187.00	0.00	173,187.00	179,845.00	0.00	179,845.00	3.9%
Reserve for Economic Uncertainties		9790	1,575,762.51	0.00	1,575,762.51	1,245,038.51	0.00	1,245,038.51	-21.0%
Unassigned/Unappropriated Amount									
G. ASSETS									
1) Cash		9110	2,393,030.64	526,592.66	2,919,623.30				
a) in County Treasury		9111		0.00					
1) Fair Value Adjustment to Cash in County Treasury		9120	14,014.00		14,014.00				
b) in Banks		9130	100.00	1,686.28	1,786.28				
c) in Revolving Cash Account		9135	900.00	0.00	900.00				
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9150	800.00	12,037.20	12,837.20				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	17,362.69	81,641.42	99,004.11				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets			0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			2,426,207.33	621,957.56	3,048,164.89				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9480	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		8500	103,210.82	153,087.55	256,308.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	400,000.00	0.00	400,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			503,210.82	153,087.55	656,308.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,922,996.51	468,860.01	2,391,856.52				
LCFF SOURCES									
Principal Apportionment		8011	811,126.00	0.00	811,126.00	916,007.00	0.00	916,007.00	12.9%
State Aid - Current Year		8012	388,522.00	0.00	388,522.00	349,720.00	0.00	349,720.00	-10.0%
Education Protection Account State Aid - Current Year		8019	(6,351.00)	0.00	(6,351.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	1,119.63	0.00	1,119.63	1,100.00	0.00	1,100.00	-1.8%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	274,184.23	0.00	274,184.23	260,000.00	0.00	260,000.00	-5.2%
Secured Roll Taxes		8042	7,849.94	0.00	7,849.94	6,400.00	0.00	6,400.00	-18.5%
Unsecured Roll Taxes		8043	297.12	0.00	297.12	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	30,072.34	0.00	30,072.34	28,000.00	0.00	28,000.00	-6.9%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	240,572.00	0.00	240,572.00	250,000.00	0.00	250,000.00	3.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2020-27 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)	
Community Redevelopment Funds (SB 617/689/1982)		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 41804)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			1,747,392.26	0.00	1,747,392.26	1,811,227.00	0.00	1,811,227.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
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	41,552.88	41,552.88	0.00	38,898.00	38,898.00	-6.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,747,392.26	41,552.88	1,788,945.14	1,811,227.00	38,898.00	1,850,125.00	3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	915,933.62	0.00	915,933.62	475,000.00	0.00	475,000.00	-48.1%
Special Education Entitlement		8181	0.00	14,818.00	14,818.00	0.00	43,889.00	43,889.00	196.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	1,531.00	1,531.00	New
Child Nutrition Programs		8220	0.00	54,825.81	54,825.81	0.00	54,000.00	54,000.00	-1.5%
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	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290							0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,112.00	2,112.00		2,112.00	2,112.00	0.0%
Title III, Immigrant Student Program	4201	8290		837.00	837.00		837.00	837.00	0.0%
Title III, 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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290							
			0.00	0.00	0.00			0.00	0.0%
	3500-3599	8290		0.00	0.00			0.00	0.0%
	All Other	8290	0.00	19,585.00	19,585.00	0.00	20,000.00	20,000.00	2.1%
TOTAL, FEDERAL REVENUE			915,933.62	92,177.81	1,008,111.43	475,000.00	122,369.00	597,369.00	-40.7%
OTHER STATE REVENUE									
Other State Apportionments									
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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	65,918.16	65,918.16	0.00	65,000.00	65,000.00	-1.4%
Mandated Costs Reimbursements		8550	5,008.00	0.00	5,008.00	5,152.00		5,152.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	32,531.57	16,939.90	49,471.47	27,500.00	11,690.00	39,190.00	-20.4%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		104,962.00	104,962.00		114,000.00	114,000.00	8.6%
After School Education and Safety (ASES)	6010	8590		36,627.00	36,627.00		36,627.00	36,627.00	0.0%
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%
Arts and Music in Schools (Prop 28)	6770	8590		22,496.00	22,496.00		23,500.00	23,500.00	4.5%
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	8,649.00	175,899.78	184,548.78	8,710.00	122,835.00	131,545.00	-28.7%
TOTAL, OTHER STATE REVENUE			46,188.57	422,842.84	469,031.41	41,362.00	373,852.00	415,214.00	-11.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	4,000.00	0.00	4,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	115,484.17	0.00	115,484.17	105,000.00	0.00	105,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,927.00	0.00	17,927.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,453.61	5,891.23	20,344.84	15,839.00	15,700.00	31,539.00	55.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		81,322.00	81,322.00		88,827.00	88,827.00	-15.4%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			151,864.78	87,213.23	239,078.01	120,839.00	94,527.00	205,366.00	-14.1%
TOTAL, REVENUES			2,861,379.23	643,786.76	3,505,165.99	2,448,428.00	619,846.00	3,068,074.00	-12.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	559,482.78	137,588.76	697,071.55	666,350.00	75,125.00	741,475.00	6.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	186,400.08	38,720.00	225,120.08	186,400.00	62,920.00	249,320.00	10.7%
Other Certificated Salaries		1900	4,575.00	0.00	4,575.00	4,000.00	0.00	4,000.00	-12.6%
TOTAL, CERTIFICATED SALARIES			750,457.87	176,308.76	926,766.63	856,750.00	138,045.00	994,795.00	7.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	87,678.47	26,018.65	123,697.12	93,222.00	75,000.00	168,222.00	36.0%
Classified Support Salaries		2200	0.00	65,797.76	65,797.76	0.00	46,800.00	46,800.00	-28.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	170,147.80	0.00	170,147.80	168,900.00	0.00	168,900.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			267,826.27	91,816.41	359,642.68	262,122.00	121,800.00	383,922.00	6.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	128,531.81	87,282.78	215,814.59	149,327.00	90,311.00	239,638.00	11.0%
PERS		3201-3202	87,835.19	21,345.87	109,181.06	86,520.00	45,735.00	132,255.00	21.1%
OASDI/Medicare/Alternative		3301-3302	34,673.79	9,574.37	44,248.16	37,268.00	15,437.00	52,705.00	19.1%
Health and Welfare Benefits		3401-3402	116,211.87	20,628.08	136,839.95	132,634.00	40,832.00	173,566.00	25.0%
Unemployment Insurance		3501-3502	507.64	134.01	641.65	698.00	162.00	860.00	34.0%
Workers' Compensation		3601-3602	9,892.10	2,600.90	12,493.00	13,063.00	3,164.00	16,227.00	29.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
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	7,200.00	0.00	7,200.00	7,200.00	0.00	7,200.00	0.0%
TOTAL, EMPLOYEE BENEFITS			386,852.40	141,564.01	528,416.41	426,710.00	195,741.00	622,451.00	17.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	25,127.97	25,127.97	0.00	26,090.00	26,090.00	3.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	58,374.32	13,380.04	71,754.36	64,625.00	16,602.00	81,227.00	13.2%
Noncapitalized Equipment		4400	9,276.34	14,120.33	23,396.67	9,000.00	13,000.00	22,000.00	-6.0%
Food		4700	0.00	109,981.66	109,981.66	0.00	115,000.00	115,000.00	4.6%
TOTAL, BOOKS AND SUPPLIES			67,650.66	162,610.00	230,260.66	73,625.00	170,692.00	244,317.00	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	45,089.00	45,089.00	0.00	88,494.00	88,494.00	96.3%
Travel and Conferences		5200	5,591.83	1,728.21	7,320.04	11,200.00	2,250.00	13,450.00	83.7%
Dues and Memberships		5300	10,831.05	0.00	10,831.05	13,718.00	0.00	13,718.00	26.7%
Insurance		5400 - 5499	31,235.00	0.00	31,235.00	37,435.00	0.00	37,435.00	19.8%
Operations and Housekeeping Services		5500	37,675.81	0.00	37,675.81	50,500.00	0.00	50,500.00	34.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,402.26	40,677.39	62,079.65	29,675.00	22,100.00	51,775.00	-16.6%
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 - 5899	285,292.69	493,803.18	779,095.87	284,627.00	700,210.00	984,837.00	26.4%
Communications		5900	8,153.30	0.00	8,153.30	8,500.00	0.00	8,500.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,181.94	581,297.78	981,479.72	435,655.00	813,054.00	1,248,709.00	27.2%
CAPITAL OUTLAY									
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	34,144.91	0.00	34,144.91	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
TOTAL, CAPITAL OUTLAY			34,144.91	0.00	34,144.91	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110		0.00	0.00		0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	2,636.00	2,636.00	0.00	2,700.00	2,700.00	2.4%
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	2,636.00	2,636.00	0.00	2,700.00	2,700.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(250.00)	250.00	0.00	(18,537.00)	18,537.00	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			(250.00)	250.00	0.00	(18,537.00)	18,537.00	0.00	0.0%
TOTAL EXPENDITURES			1,906,864.05	1,156,482.96	3,063,347.01	2,036,325.00	1,480,569.00	3,496,894.00	14.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Special Reserve Fund									

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
From: Bond Interest and Redemption Fund				8914	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In				8919	0.00	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL INTERFUND TRANSFERS IN					0.00	0.00	0.00	0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT											
To: Child Development Fund				7611	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Special Reserve Fund				7612	0.00	0.00	0.00	0.00	0.00	0.0%	
To State School Building Fund/County School Facilities Fund				7613	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Cafeteria Fund				7616	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out				7619	400,000.00	0.00	400,000.00	100,000.00	0.00	100,000.00	-75.0%
(b) TOTAL INTERFUND TRANSFERS OUT					400,000.00	0.00	400,000.00	100,000.00	0.00	100,000.00	-75.0%
OTHER SOURCES/USES											
SOURCES											
State Apportionments				8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments											
Proceeds				8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets											
Other Sources											
Transfers from Funds of Lapsed/Reorganized LEAs				8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds											
Proceeds from Certificates of Participation				8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases				8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds				8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs				8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources				8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES											
Transfers of Funds from Lapsed/Reorganized LEAs				7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses				7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS											
Contributions from Unrestricted Revenues				8980	(489,778.29)	489,778.29	0.00	(629,371.00)	629,371.00	0.00	0.0%
Contributions from Restricted Revenues				8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS					(489,778.29)	489,778.29	0.00	(629,371.00)	629,371.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Two Rock Union Elementary
Sonoma County

Description (a-b+c-d+e)	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
			(889,778.29)	489,778.29	(400,000.00)	(729,371.00)	629,371.00	(100,000.00)	-75.0%
TOTAL, OTHER FINANCING SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Two Rock Union Elementary
Sonoma County

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,747,392.26	41,552.88	1,788,945.14	1,611,227.00	38,898.00	1,650,125.00	3.4%
2) Federal Revenue		8100-8299	915,933.62	92,177.81	1,008,111.43	475,000.00	122,369.00	597,369.00	-40.7%
3) Other State Revenue		8300-8599	46,188.57	422,842.84	469,031.41	41,362.00	373,852.00	415,214.00	-11.5%
4) Other Local Revenue		8600-8799	151,864.78	87,213.23	239,078.01	120,839.00	84,527.00	205,366.00	-14.1%
5) TOTAL REVENUES			2,861,379.23	643,786.76	3,505,165.99	2,448,428.00	619,646.00	3,068,074.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,017,405.45	628,581.17	1,645,986.62	1,152,943.00	734,610.00	1,887,553.00	14.7%
2) Instruction - Related Services	2000-2999		270,636.14	54,400.26	325,036.40	250,563.00	136,602.00	387,165.00	19.1%
3) Pupil Services	3000-3999		61,412.87	206,935.08	268,347.95	65,365.00	231,739.00	297,104.00	10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	120,175.39	120,175.39	0.00	199,681.00	199,681.00	66.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		393,156.82	8,638.95	401,795.77	398,223.00	28,537.00	424,760.00	5.7%
8) Plant Services	8000-8999		164,252.77	134,916.11	299,168.88	169,231.00	128,700.00	297,931.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,636.00	2,636.00	0.00	2,700.00	2,700.00	2.4%
10) TOTAL EXPENDITURES			1,906,864.05	1,156,482.96	3,063,347.01	2,036,325.00	1,460,569.00	3,496,894.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			954,515.18	(512,696.20)	441,818.98	412,103.00	(840,923.00)	(428,820.00)	-197.1%
D. OTHER FINANCING SOURCES/USES									
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	400,000.00	0.00	400,000.00	100,000.00	0.00	100,000.00	-75.0%
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	(489,778.29)	489,778.29	0.00	(629,371.00)	629,371.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(889,778.29)	489,778.29	(400,000.00)	(729,371.00)	629,371.00	(100,000.00)	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,736.89	(22,917.91)	41,818.98	(317,268.00)	(211,552.00)	(528,820.00)	-1,364.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
a) As of July 1 - Unaudited		9791							

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Two Rock Union Elementary
Sonoma County

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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) 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)			1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,259.62	491,777.92	2,350,037.54	1,922,996.51	468,860.01	2,391,856.52	1.8%
2) Ending Balance, June 30 (E + F1e)			1,922,996.51	468,860.01	2,391,856.52	1,605,728.51	257,308.01	1,863,036.52	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	900.00	0.00	900.00	1,000.00	0.00	1,000.00	11.1%
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	468,860.01	468,860.01	0.00	257,308.01	257,308.01	-45.1%
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	173,167.00	0.00	173,167.00	179,845.00	0.00	179,845.00	3.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	173,167.00	0.00	173,167.00	179,845.00	0.00	179,845.00	3.9%
Unassigned/Unappropriated Amount		9790	1,575,762.51	0.00	1,575,762.51	1,245,038.51	0.00	1,245,038.51	-21.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2800	Expanded Learning Opportunities Program	124,457.03	94,457.03
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,033.00	0.00
5810	Other Restricted Federal	43,902.96	18,402.96
6019	Student Support and Professional Development Discretionary Block Grant	40,109.00	90.00
6300	Lottery: Instructional Materials	49,045.32	34,045.32
6547	Special Education Early Intervention Preschool Grant	9,599.82	9,599.82
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	37,008.00	22,008.00
7311	Classified School Employee Professional Development Block Grant	806.00	806.00
7435	Learning Recovery Emergency Block Grant	27,477.69	2,477.69
7610	Other Restricted State	2,824.00	2,824.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	23,197.27	23,197.27
9010	Other Restricted Local	102,399.92	49,399.92
Total, Restricted Balance		486,860.01	257,308.01

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	620.39	500.00	-19.4%
5) TOTAL, REVENUES			620.39	500.00	-19.4%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			620.39	500.00	-19.4%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			620.39	500.00	-19.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,899.21	13,519.60	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,899.21	13,519.60	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,899.21	13,519.60	4.8%
2) Ending Balance, June 30 (E + F1e)			13,519.60	14,019.60	3.7%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,519.60	14,019.60	3.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,454.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	65.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			13,519.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,519.60		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8626	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8831	0.00	0.00	0.0%
Interest		8660	536.39	500.00	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	84.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			620.39	500.00	-19.4%
TOTAL, REVENUES			620.39	500.00	-19.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LOFF 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	620.39	500.00	-19.4%
5) TOTAL, REVENUES			620.39	500.00	-19.4%
B. EXPENDITURES (Objects 1000-7099)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			620.39	500.00	-19.4%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			620.39	500.00	-19.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,899.21	13,519.60	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,899.21	13,519.60	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,899.21	13,519.60	4.8%
2) Ending Balance, June 30 (E + F1e)			13,519.60	14,019.60	3.7%
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	13,519.60	14,019.60	3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	3,418.97	3,000.00	-12.3%
5) TOTAL, REVENUES			3,418.97	3,000.00	-12.3%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,418.97	3,000.00	-12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,418.97	3,000.00	-12.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,083.25	74,502.22	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,083.25	74,502.22	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,083.25	74,502.22	4.8%
2) Ending Balance, June 30 (E + F1e)			74,502.22	77,502.22	4.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,502.22	77,502.22	4.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	74,148.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	356.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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			74,502.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			74,502.22		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,955.97	3,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	463.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,418.97	3,000.00	-12.3%
TOTAL, REVENUES			3,418.97	3,000.00	-12.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	3,418.97	3,000.00	-12.3%
5) TOTAL, REVENUES			3,418.97	3,000.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,418.97	3,000.00	-12.3%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,418.97	3,000.00	-12.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,083.25	74,502.22	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,083.25	74,502.22	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,083.25	74,502.22	4.8%
2) Ending Balance, June 30 (E + F1e)			74,502.22	77,502.22	4.0%
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)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	74,502.22	77,502.22	4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	20,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,228.98	55,800.00	795.8%
5) TOTAL, REVENUES			6,228.98	75,800.00	1,116.9%
B. EXPENDITURES					
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	179,711.86	280,041.00	55.8%
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			179,711.86	280,041.00	55.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,482.88)	(204,241.00)	17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	100,000.00	-75.0%
b) Transfers Out		7500-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	100,000.00	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,517.12	(104,241.00)	-146.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,702.89	467,220.01	94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,702.89	467,220.01	94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,702.89	467,220.01	94.1%
2) Ending Balance, June 30 (E + F1e)			467,220.01	362,979.01	-22.3%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	467,220.01	362,979.01	-22.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,357.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	328.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	400,000.00		
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			468,685.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,465.91		
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			1,465.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			467,220.01		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	20,000.00	New
TOTAL, FEDERAL REVENUE			0.00	20,000.00	New
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,538.98	5,800.00	4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	690.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	50,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,228.98	55,800.00	795.8%
TOTAL, REVENUES			6,228.98	75,800.00	1,116.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	18,765.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,646.86	191,741.00	163.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	88,300.00	88,300.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,711.86	280,041.00	55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			179,711.86	280,041.00	55.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	400,000.00	100,000.00	-75.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	100,000.00	-75.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	100,000.00	-75.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	20,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,228.98	55,800.00	796.8%
5) TOTAL, REVENUES			6,228.98	75,800.00	1,116.9%
B. EXPENDITURES (Objects 1000-7999)					
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		179,711.86	280,041.00	55.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			179,711.86	280,041.00	55.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(173,482.88)	(204,241.00)	17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	400,000.00	100,000.00	-75.0%
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			400,000.00	100,000.00	-75.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,517.12	(104,241.00)	-146.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,702.88	467,220.01	94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,702.88	467,220.01	94.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,702.88	467,220.01	94.1%
2) Ending Balance, June 30 (E + F1e)			467,220.01	362,979.01	-22.3%
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)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	467,220.01	362,979.01	-22.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	138.66	139.05	138.66	138.20	138.20	138.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	138.66	139.05	138.66	138.20	138.20	138.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 48380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	138.66	139.05	138.66	138.20	138.20	138.20
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
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	1,173,538.00		1,173,538.00	18,765.00		1,192,303.00
Buildings	1,818,767.00	(7,317.00)	1,811,450.00	47,500.00		1,858,950.00
Equipment	91,116.00	7,317.00	98,433.00	88,300.00		186,733.00
Total capital assets being depreciated	3,083,421.00	0.00	3,083,421.00	154,565.00	0.00	3,237,986.00
Accumulated Depreciation for:						
Land Improvements	(631,840.00)	(5,547.00)	(637,387.00)		72,500.00	(709,887.00)
Buildings	(1,076,390.00)	523.00	(1,075,867.00)		35,000.00	(1,110,867.00)
Equipment	(49,064.00)	169.00	(48,895.00)		3,500.00	(52,395.00)
Total accumulated depreciation	(1,757,294.00)	(4,855.00)	(1,762,149.00)	0.00	111,000.00	(1,873,149.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,326,127.00	(4,855.00)	1,321,272.00	154,565.00	111,000.00	1,364,837.00
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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,331,627.00	(4,855.00)	1,326,772.00	154,565.00	111,000.00	1,370,337.00
Business-Type Activities:						
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	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
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 and subscription 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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
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)	EDP No.
1000 - Certificated Salaries	926,766.63	301	0.00	303	926,766.63	305	0.00		307	926,766.63	309
2000 - Classified Salaries	359,642.68	311	12,929.17	313	346,713.51	315	0.00		317	346,713.51	319
3000 - Employee Benefits	528,416.41	321	4,958.13	323	523,458.28	325	0.00		327	523,458.28	329
4000 - Books, Supplies Equip Replace. (6500)	264,405.57	331	110,331.11	333	154,074.46	335	2,016.64		337	152,057.82	339
5000 - Services... & 7300 - Indirect Costs	981,479.72	341	1,025.00	343	980,454.72	345	75,924.85		347	904,529.87	349
TOTAL					2,931,467.60	365			TOTAL	2,853,526.11	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	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	697,071.55 375
2. Salaries of Instructional Aides Per EC 41011.	2100	123,697.12 380
3. STRS.	3101 & 3102	163,717.27 382
4. PERS.	3201 & 3202	50,671.65 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	23,251.97 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	100,387.56 385
7. Unemployment Insurance.	3501 & 3502	410.22 390
8. Workers' Compensation Insurance.	3601 & 3602	7,906.55 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00 396
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,167,113.89 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00 396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00 396
14. TOTAL SALARIES AND BENEFITS.		1,167,113.89 397
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.		40.90% 397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X 397

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)		<table border="1"> <tr><td>exempt</td></tr> <tr><td>40.90%</td></tr> <tr><td>exempt</td></tr> <tr><td>2,853,526.11</td></tr> <tr><td>exempt</td></tr> </table>	exempt	40.90%	exempt	2,853,526.11	exempt
exempt							
40.90%							
exempt							
2,853,526.11							
exempt							
2. Percentage spent by this district (Part II, Line 15)							
3. Percentage below the minimum (Part III, Line 1 minus Line 2)							
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)							
5. Deficiency Amount (Part III, Line 3 times Line 4)							
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)							

Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Long-Term Liabilities

Two Rock Union Elementary
Sonoma County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
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	1,269,730.00	(26,513.00)	1,243,217.00		75,000.00	1,168,217.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	7,573.00	125,118.00	132,691.00		125,642.00	7,049.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,277,303.00	98,605.00	1,375,908.00	0.00	200,642.00	1,175,266.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,463,347.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	164,399.64
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	120,175.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	34,144.91
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,636.00
5. Interfund Transfers Out	All	9300	7600-7629	400,000.00
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)				556,956.30
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)				2,741,991.07
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				139.05
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,719.46
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,453,479.27	19,233.92
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,453,479.27	19,233.92
B. Required effort (Line A.2 times 90%)			2,208,131.34	17,310.53
C. Current year expenditures (Line I.E and Line II.B)			2,741,991.07	19,719.46
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 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	240,572.00		240,572.00	250,000.00		250,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
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)	554,095.26	0.00	554,095.26	545,500.00	0.00	545,500.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			17,682.01			20,796.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	135,000.00		135,000.00	125,000.00		125,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	135,000.00	0.00	152,682.01	125,000.00	0.00	145,796.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,199,648.00		1,199,648.00	1,265,727.00		1,265,727.00
25. LCFF State Aid - Prior Years (Object 8019)	(6,351.00)		(6,351.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,193,297.00	0.00	1,193,297.00	1,265,727.00	0.00	1,265,727.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	3,505,165.99		3,505,165.99	3,068,074.00		3,068,074.00

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Two Rock Union Elementary
Sonoma County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 08, and 62; objects 8660 and 8662)	133,411.17		133,411.17	105,000.00		105,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,412,325.74			1,627,149.75
2. Inflation Adjustment			1,0644			1,0495
3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places)			1,0824			0,9967
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,627,149.75			1,702,058.27
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			554,085.26			545,500.00
6. Preliminary State Aid Calculation						
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)			16,639.20			16,584.00
a. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,193,297.00			1,265,727.00
b. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,193,297.00			1,265,727.00
7. Local Revenues in Proceeds of Taxes						
Interest Counting in Local Limit (Line C28 divided by (Lines C27 minus C28) times (Lines D5 plus D6c))			69,139.56			64,182.95
a. Total Local Proceeds of Taxes (Lines D5 plus D7a)			623,234.82			609,682.95
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)			1,156,596.94			1,238,171.32
9. Total Appropriations Subject to the Limit			1,627,149.75			
a. Local Revenues (Line D7b)						
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

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)

67,352.96

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)

1,747,472.76

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)

3.85%

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.

0.00

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)

160,103.96

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,684.30

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)	11,168.53
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)	11,518.00
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)	185,474.79
9. Carry-Forward Adjustment (Part IV, Line F)	27,974.81
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	213,449.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,613,898.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	308,670.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	158,366.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	89,395.39
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)	215,284.03
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,764.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,990.95
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)	287,650.88
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)	2,686,020.65

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)

6.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

7.95%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	185,474.79
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(149,979.12)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0.28%) times Part III, Line B19); zero if negative	27,974.81
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0.28%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	27,974.81
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	27,974.81

Approved
indirect
cost
rate: 0.28%
Highest
rate used
in any
program: 0.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	52,870.39	148.00	0.28%
01	6010	36,525.00	102.00	0.28%

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

49 70979 0000000
Form L
G8AYZE1HJ8(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	29,116.52		32,326.80	61,443.32
2. State Lottery Revenue	8560	32,531.57		16,939.90	49,471.47
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. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		61,648.09	0.00	49,266.70	110,914.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	1,795.26		221.38	2,016.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	22,764.90			22,764.90
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		24,560.16	0.00	221.38	24,781.54
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	37,087.93	0.00	49,045.32	86,133.25
D. COMMENTS:					

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 8680.4(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.

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report

Two Rock Union Elementary
Sonoma County

Goal	Program/Activity	Direct Costs			Central Admin (col. 3 + 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 DFC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001	0.00	0.00	0.00	0.00		0.00
	1110	1,621,346.92	186,445.92	1,807,792.84	288,389.11		2,110,161.95
	3100	0.00	0.00	0.00	0.00		0.00
	3200	0.00	0.00	0.00	0.00		0.00
	3300	0.00	0.00	0.00	0.00		0.00
	3400	0.00	0.00	0.00	0.00		0.00
	3500	0.00	0.00	0.00	0.00		0.00
	3700	0.00	0.00	0.00	0.00		0.00
	3800	0.00	0.00	0.00	0.00		0.00
	4110	0.00	0.00	0.00	0.00		0.00
	4620	0.00	0.00	0.00	0.00		0.00
	4630	0.00	0.00	0.00	0.00		0.00
	4750	0.00	0.00	0.00	0.00		0.00
	4850	0.00	0.00	0.00	0.00		0.00
	5000-5999	488,780.64	49,881.48	538,662.12	85,603.58		624,245.70
Other Goals	6000	0.00	0.00	0.00	0.00		0.00
	7110	0.00	0.00	0.00	0.00		0.00
	7150	0.00	0.00	0.00	0.00		0.00
	8100	120,175.36	48,881.48	170,056.84	27,023.07		197,080.91
	8500	0.00	0.00	0.00	0.00		0.00
	Other Costs						
	Food Services					128,243.41	128,243.41
	Enterprises					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					402,836.00	402,836.00
Other Funds	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, 06, 62, Function 7210, Object 7350)						
	Total General Fund and Charter Schools Funds Expenditures	2,230,302.85	285,168.88	2,515,471.73	401,985.76	531,878.41	3,449,347.00

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Two Rock Union Elementary
Sonoma County

Goal	Type of Program	Instruction (Functions 1000- 1899)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, and Technology and Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3199 and 9900)	Pupil Transportation (Function 3800)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 8000- 8999)	General Administration (Functions 7000- 7399, except 7310)*	Plant Maintenance and Operations (Functions 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
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
1110	Regular Education, K-12	1,233,782.88	1,246.16	21,829.30	258,703.64	105,784.63	0.00	0.00	0.00		0.00	0.00	1,821,346.92
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
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
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
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
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3700	Specialized Secondary Programs	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
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
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
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
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
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
5000-5999	Special Education	412,203.63	43,237.10	0.00	0.00	18,477.91	14,842.00	0.00	0.00		0.00	0.00	486,780.64
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
Other Goals													
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	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		120,175.39		0.00	0.00	120,175.39
Total Direct Charged Costs		1,645,986.92	44,503.26	21,829.30	258,703.64	124,262.54	14,842.00	0.00	120,175.39	0.00	0.00	0.00	2,230,302.95

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Two Rock Union Elementary
Sonoma County

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	0.00	199,445.92	0.00	199,445.92	
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	
3500	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	
4200	Adult Correctional Education	0.00	0.00	0.00	0.00	
4300	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4700	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	0.00	49,861.46	0.00	49,861.46	
6000	ROC/JP	0.00	0.00	0.00	0.00	
Other Goals						
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	49,861.46	0.00	49,861.46	
Other Funds						
--	Adult Education (Fund 11)	0.00	0.00	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	0.00	0.00	
Total Allocated Support Costs		0.00	299,168.66	0.00	299,168.66	

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

Two Rock Union Elementary
Sonoma County

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 82; Functions 7100-7160, Goals 0000-8999 and 9000, Objects 1000-7999)	226,452.58
2	External Financial Audit (Funds 01, 09, and 82; Functions 7180-7181, Goals 0000-8999 and 9000, Objects 1000 - 7999)	10,764.00
3	Other General Administration (Funds 01, 09, and 82; Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	182,094.91
4	Centralized Data Processing (Funds 01, 09, and 82; Function 7700, Goal 0000, Objects 1000-7999)	2,664.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	401,995.77
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,230,302.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	299,168.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,529,471.83
C. Direct Charged Costs in Other Funds		
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	Calstate (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
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,529,471.83
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	15.89%

Unaudited Actuals
 2025-26
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

Two Rock Union Elementary
 Sonoma County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6900)	Other Outgo (Functions 8000- 8999)	Total
Food Services (Objects 1000-5999, 6400-6920)	129,243.41				129,243.41
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				402,636.00	402,636.00
Total Other Costs	129,243.41	0.00	0.00	402,636.00	531,879.41

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

Two Rock Union Elementary
Sonoma County

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2485)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	299,168.88	0.00	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten	0.00				0.00				
1110 Regular Education, K-12					8.00				
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									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)					2.00				
6000 ROC/P									
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services					2.00				
Other Funds									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70979 0000000
Form SIAA
G8AYZE1HJ8(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation							0.00	400,000.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70978 0000000
Form SIAA
G8AYZE1HJ8(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							400,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70979 0000000
Form SIAA
G6AYZE1HJ8(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

49 70979 0000000
Form SIAA
G8AYZE1HJ8(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00

SACS Web System - SACS V16
9/3/2026 11:04:25 AM

49-70979-0000000

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals
Unaudited Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

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

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: ADOPTION OF THE 2026–2027 STUDENT DISCIPLINE SUPPORT PLAN

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: DISCUSSION / ACTION

PURPOSE: It is recommended that the Board of Trustees approve the Two Rock Union School District 2026–2027 Student Discipline Support Plan as the District's administrative framework for student behavior support, discipline procedures, and administrative response protocols for the 2026–2027 school year.

BACKGROUND INFORMATION: The proposed Student Discipline Support Plan establishes a comprehensive, student-centered framework for responding to student behavior in a consistent, equitable, and timely manner while maintaining safe, supportive, and academically focused learning environments. The plan is intended to provide clear expectations for staff, students, and families while ensuring consistent administrative follow-through and compliance with California law.

The plan reflects the District's commitment to Positive Behavioral Interventions and Supports (PBIS), Multi-Tiered System of Supports (MTSS), restorative practices, trauma-informed educational practices, and Social-Emotional Learning (SEL). It emphasizes teaching and reinforcing appropriate behavior while providing graduated interventions designed to improve student outcomes rather than relying solely on punitive consequences.

Key components of the plan include:

- A three-tier behavioral support framework aligned with MTSS (Tier I, Tier II, and Tier III interventions).
- Clearly defined classroom-managed and office-managed behaviors.
- Standardized office referral procedures, including an administrative goal of acknowledging referrals within 15 minutes whenever feasible.
- An Administrative Response Matrix that promotes consistency while allowing professional judgment based on individual student circumstances.
- Progressive behavioral interventions that incorporate restorative practices, parent communication, counseling, Learning Team/SST referrals, Functional Behavior Assessments (FBA), and Behavior Intervention Plans (BIP) when appropriate.
- Clearly defined responsibilities for teachers, classified staff, administrators, and families.
- Administrative service standards establishing expectations for timely investigations, documentation, communication, and staff follow-up.
- A Student Behavior Flowchart providing staff with a consistent decision-making process for addressing behavioral incidents.

The plan has also been updated to incorporate current requirements of California Education Code sections 48900 and 48915, including:

- Grounds for suspension and expulsion;
- Limitations on exclusionary discipline for TK–6 students;
- Required due process protections;
- Mandatory and discretionary expulsion provisions;
- Consideration of alternative means of correction;
- Special education and Section 504 procedural protections.

Implementation of this plan will provide a districtwide framework that promotes:

- Safe and orderly schools;
- Consistent administrative practices;
- Increased instructional time;
- Stronger communication with families;
- Improved documentation and data collection;
- Earlier behavioral interventions;
- Compliance with state law and Board policy;
- Positive student behavior through instruction, intervention, and restorative supports.

FINANCIAL INFORMATION: There is no direct fiscal impact associated with adoption of this plan. Existing district personnel and available MTSS, counseling, and student support resources will be utilized to implement the framework.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION It is recommended that the Board of Trustees move to approve the Two Rock Union School District 2026–2027 Student Discipline Support Plan as presented, effective for the 2026–2027 school year, and authorize the Superintendent/Principal to implement the plan, provide staff training, make non-substantive administrative revisions as needed to ensure ongoing compliance with changes in law or Board policy, and annually review the plan for recommended updates.



Two Rock Union School District

Student Discipline Support Plan

TK–6 Administrative Response Framework

2026–2027 School Year

Purpose

The purpose of this Student Discipline Support Plan is to establish a consistent, equitable, and timely system for responding to student behavior while maintaining a safe, supportive, and academically focused learning environment.

This plan is designed to:

- Support teachers through predictable administrative follow-through.
- Ensure students receive support in developing appropriate behaviors, using discipline as an opportunity for learning and growth.
- Maintain instructional time.
- Increase communication with families.
- Document interventions to support MTSS, SST, IEP/504 teams, and legal requirements.
- Align with California Education Code, MTSS, restorative practices, and trauma-informed educational practices.

Guiding Principles

At Two Rock Elementary we believe:

1. Behavior is communication.
2. Students learn expected behaviors through instruction, practice, and consistency.
3. Teachers have support when behaviors interfere with learning.
4. Students experience logical, restorative consequences whenever possible.
5. Serious behaviors require immediate administrative involvement.
6. Every referral merits documentation and follow-through.

Three-Tier Behavior Framework

Tier I (Universal Supports)

Provided to every student.

Examples include:

- Clearly taught classroom expectations
- Schoolwide expectations
- Morning meetings
- Positive phone calls home
- Classroom circles
- SEL instruction
- Restorative conversations
- Consistent classroom routines

Goal:

Approximately 80–85% of students succeed with Tier I supports alone.

Tier II (Targeted Supports)

For students with repeated behavioral concerns.

Examples:

- Check-In/Check-Out
- Daily Behavior Report Card
- Small social skills groups
- Counseling
- Goal setting
- Parent conference
- Behavior contracts
- Increased home-school communication

Students demonstrating repeated referrals will be reviewed through the Learning Team/SST process.

Tier III (Intensive Supports)

Students with significant behavioral needs.

Supports may include:

- Functional Behavior Assessment
- Behavior Intervention Plan
- SELPA consultation
- Counseling
- Individual behavior goals
- Safety plans
- IEP team review (if applicable)

Classroom Managed Behaviors

Teachers are expected to address:

- Talking out
- Minor disruption
- Off-task behavior
- Refusal to complete work
- Mild disrespect
- Running indoors
- Horseplay
- Minor teasing
- Classroom non-compliance
- Technology misuse (minor)

Teacher strategies include:

- Redirection
- Proximity
- Choice
- Restorative conversation
- Seat change
- Break
- Reflection sheet
- Parent communication
- Classroom consequence

Repeated classroom-managed behaviors may become office-managed after interventions have been attempted and documented.

Immediate Office Referral Behaviors

The following behaviors require immediate administrative involvement.

Safety

- Fighting
- Physical aggression
- Assault
- Threats
- Bullying
- Harassment
- Sexual harassment
- Possession of dangerous objects
- Elopement from campus
- Major property destruction

Major Disruption

- Defiance after repeated directions
- Extreme classroom disruption
- Profanity directed toward staff
- Leaving supervised area
- Repeated refusal preventing instruction
- Major technology violations

Serious Student Welfare

- Self-harm statements
- Suicide ideation
- Severe emotional dysregulation
- Drug/alcohol concerns
- Suspected abuse
- Hate speech

Office Referral Process

Step 1

Teacher completes Office Referral Form.

Referral includes:

- Date
- Time
- Location
- Student
- Objective description
- Previous interventions
- Witnesses (if applicable)

Step 2

Office acknowledges referral.

Expectation:

Within **15 minutes** whenever possible.

Office staff communicates:

- Administrator responding
- Estimated response time

Step 3

Administrator meets with student.

Possible actions include:

- Investigation
- Student statement
- Witness interviews
- Restorative conference
- Parent contact
- Consequences
- Safety assessment

Step 4

Administrator documents outcome.

Documentation entered into district discipline records.

Step 5

Teacher receives follow-up.

Within one school day, teacher receives:

- Outcome
- Consequence (when legally permissible)
- Parent contact confirmation
- Re-entry plan (if applicable)

Teachers should never wonder what happened after submitting a referral.

Administrative Response Matrix

Office Response and Administrative Accountability Guide

This matrix establishes consistent administrative responses while recognizing that every incident requires professional judgment and consideration of student age, developmental level, disability status, intent, and circumstances. Responses are progressive and restorative whenever appropriate and consistent with California Education Code.

Behavior	Immediate Administrative Actions	Possible Consequences / Supports	Required Documentation
Fighting	Separate students, investigate, assess injuries	Restorative conference, parent meeting, suspension consideration, behavior plan	Referral, witness statements, parent contact, teacher follow-up
Physical aggression	Ensure safety, investigate	Restorative conference, counseling referral, behavior contract	Documentation completed within 24 hours
Threats	Immediate safety assessment	Threat assessment, parent meeting, safety plan, law enforcement if warranted	Full incident report
Bullying	Investigate all parties	Restorative meeting (when appropriate), counseling, parent conference	Bullying investigation documentation
Harassment / Sexual Harassment	Separate students, investigate	Parent meeting, counseling, Title IX review if applicable	Investigation and required notifications
Defiance (Major)	Student conference	Behavior contract, parent conference, Check-In/Check-Out	Referral disposition documented
Chronic Disruption	Classroom observation if needed	SST referral, behavior intervention planning	Progress monitoring
Elopement	Immediate search and supervision	Parent notification, safety plan, SST/FBA review	Safety documentation
Property Damage / Vandalism	Assess damage	Restitution, restorative repair, parent conference	Damage documentation
Theft	Investigate	Restitution, parent conference, restorative conference	Incident report
Technology Misuse (Major)	Secure device	Loss of technology privileges, parent conference	Technology violation documentation
Dangerous Object	Secure object immediately	Parent conference, suspension consideration, law enforcement if appropriate	Mandatory documentation
Hate Speech / Bias Incident	Separate students, investigate	Restorative process, counseling, parent conference	Bias incident documentation
Self-Harm Statements	Maintain supervision; notify administrator immediately	Risk assessment, parent notification, mental health referral, safety planning	Student support documentation

California Education Code Discipline Framework

This plan shall be implemented consistently with California Education Code sections 48900 and 48915. These provisions identify conduct that may support suspension or expulsion and distinguish between discretionary, required recommendation, and mandatory expulsion offenses. The Superintendent/Principal will apply all required procedural protections, consider the student's age and circumstances, and consult district policy and legal counsel when appropriate.

Education Code 48900: Grounds for Suspension or Expulsion

A student may be suspended or recommended for expulsion only when the Superintendent/Principal determines that the student committed an act identified in Education Code 48900 and the conduct was related to school activity or school attendance. Covered settings include school grounds, travel to or from school, lunch periods, and school-sponsored activities.

Category	Education Code 48900 Summary
Physical injury or violence	Causing, attempting, or threatening physical injury; or willfully using force or violence, except in self-defense.
Weapons or dangerous objects	Possessing, selling, or furnishing a firearm, knife, explosive, or other dangerous object without authorized written permission.
Controlled substances, alcohol, or intoxicants	Unlawful possession, use, furnishing, sale, or being under the influence; voluntary disclosure made to seek help is not, by itself, grounds for suspension.
Robbery, extortion, property damage, or theft	Committing or attempting robbery/extortion; damaging, stealing, or knowingly receiving school or private property.
Tobacco, obscene acts, profanity, or drug paraphernalia	Possession or use of tobacco/nicotine products; obscene acts or habitual profanity/vulgarity; unlawful drug paraphernalia.
Disruption or willful defiance	Disrupting school activities or willfully defying valid authority. For Two Rock students in TK–6, this conduct is addressed through in-school interventions and supports and is not a basis for out-of-school suspension under section 48900(k), except as permitted by section 48910; it is not grounds for expulsion.
Imitation firearm, sexual assault/battery, witness intimidation, hazing, or bullying	Includes qualifying electronic and cyberbullying conduct, retaliation against a witness, and other acts specified in section 48900.

Alternatives and limitations: Suspension or expulsion will not be imposed solely for truancy, tardiness, or absence. The District will use alternatives to exclusionary discipline whenever appropriate, including MTSS, restorative practices, trauma-informed practices, social emotional learning, positive behavior interventions, counseling, and other means of correction.

Education Code 48915: Expulsion Decision Categories

Decision Category	Covered Conduct	Required Standard
Category I: Principal/Superintendent ordinarily must recommend expulsion	Serious physical injury (except self-defense); possession of a knife or other dangerous object with no reasonable use; qualifying controlled-substance possession; robbery or extortion; or assault/battery on a school employee.	A recommendation is required unless the administrator determines that expulsion is inappropriate under the circumstances or that another means of correction would address the conduct.
Category II: Immediate suspension and mandatory expulsion recommendation	Possessing, selling, or furnishing a firearm; brandishing a knife at another person; unlawfully selling a controlled substance; committing or attempting sexual assault or committing sexual battery; or possessing an explosive.	The administrator must immediately suspend and recommend expulsion. If the governing board finds that the student committed the act, the board must order expulsion, subject to applicable law and due process.
Category III: Governing board may expel	Other qualifying acts under Education Code 48900 and related sections.	The board may expel only after required findings, including that other means of correction are not feasible or have repeatedly failed, or that the student's presence creates a continuing danger to physical safety.

Administrative Application and Due Process

- The Superintendent/Principal will determine the applicable Education Code provision based on verified facts, not merely the referral label.
- Suspension will generally be used only after other means of correction have failed, unless the student's presence causes a danger or the student committed an offense for which immediate suspension is authorized or required.
- Before imposing suspension, the District will provide the student the required informal conference and notice, except in an emergency situation permitted by law, and will provide required parent/guardian notifications.
- Expulsion is a governing board action and will be pursued only through the procedures required by Education Code, district policy, and applicable special education or Section 504 protections.
- For students with disabilities, the District will follow all IDEA, Section 504, manifestation determination, interim alternative educational setting, and procedural safeguard requirements.
- The District will document the factual basis, interventions considered, statutory grounds, parent communication, and reentry or continued-support plan.

Legal reference: California Education Code §§ 48900 and 48915. This plan is an administrative framework and does not replace the complete statutory text, district board policy, administrative regulation, or case-specific legal review.

Administrative Service Standards

Teachers and classified staff can expect the following for **every office referral**:

Expectation	Administrative Standard
Referral acknowledged	Within 15 minutes , whenever feasible
Student seen by administrator	Same instructional block whenever possible
Parent contacted	Same school day for major incidents
Referral documented	Before the end of the school day or within 24 hours
Teacher informed of outcome	Within one school day
Repeat referrals monitored	Monthly review by administration
SST/MTSS referral initiated	After repeated referrals or when Tier II/Tier III support is indicated

Progressive Administrative Supports

Referral Number	Administrative Response
1st Referral	Student conference, restorative intervention, parent contact as appropriate
2nd Referral	Parent communication, documented intervention plan
3rd Referral	Parent conference, behavior goal, Check-In/Check-Out consideration
4th Referral	SST/Learning Team referral, counseling consideration
Continued Pattern	Functional Behavior Assessment (if appropriate), Behavior Intervention Plan, IEP/Section 504 review if applicable

Administrative Commitment to Staff

Every discipline referral submitted to the office will receive:

- Administrative review
- Student conference or investigation
- Parent communication when appropriate
- Documented disposition
- Teacher follow-up
- Tracking for repeated behaviors
- Consideration of additional MTSS, counseling, SST, or special education supports when indicated

An office referral is not considered complete until all documentation has been finalized and follow-up has occurred with the referring staff member. As part of the follow-up process, the administrator and referring staff member will collaboratively review the incident, identify contributing factors, and develop a documented plan of appropriate behavioral supports, instructional strategies, interventions, and, when appropriate, restorative practices to promote student success and prevent future occurrences. These agreed-upon next steps will be implemented, monitored, and adjusted as needed.

This commitment establishes a transparent system in which teachers and classified staff know that behavioral concerns will receive timely attention, consistent documentation, and appropriate administrative support.

Teacher Responsibilities

Teachers will:

- Teach behavioral expectations.
- Use classroom interventions.
- Document interventions.
- Submit referrals objectively.
- Maintain positive communication with families.
- Participate in restorative conferences when appropriate.

Administrative Responsibilities

The Superintendent/Principal will:

- Respond promptly to office referrals.
- Investigate incidents fairly.
- Document all major incidents.
- Communicate with families.
- Support teachers consistently.
- Track repeat behaviors.
- Facilitate SST referrals when appropriate.
- Ensure California Education Code compliance.
- Maintain discipline records.
- Provide behavior data to staff for continuous improvement.

Classified Staff (Instructional Aides, Noon Duty, Office Staff)

Classified staff will:

- Reinforce schoolwide expectations.
- Address minor behaviors using approved strategies.
- Notify supervising teachers of classroom concerns.
- Immediately report major safety issues.
- Complete incident reports when requested.
- Participate in restorative conversations when appropriate.
- Instructional aides should refer significant classroom concerns to the supervising teacher unless immediate safety requires direct administrative involvement.

Family Communication Expectations

Families can expect:

- Prompt notification of major behavior incidents.
- Clear explanation of concerns.
- Collaborative problem-solving.
- Restorative opportunities when appropriate.
- Consistent expectations between home and school.

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

**ITEM: AGREEMENT WITH SCHOOL AND COLLEGE LEGAL
SERVICES OF CALIFORNIA**

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve Agreement with School and College Legal Services of California.

BACKGROUND INFORMATION: Two Rock Union School District has received an Agreement for Legal Services from School and College Legal Services of California (SCLS). SCLS is a public joint powers authority that provides specialized legal counsel to California school and community college districts.

Under the agreement, SCLS will provide legal advice, representation, training, and related services on an as-requested basis for matters referred by the District. The agreement is effective July 1, 2026, through June 30, 2029. Board approval will also ratify any services performed between July 1, 2026, and the date of approval.

The District may discharge SCLS at any time. SCLS may withdraw with the District's consent, for good cause, or as otherwise permitted by law upon 10 days' written notice.

FINANCIAL INFORMATION: Legal services will be billed based on actual use at the following hourly rates:

- Associate General Counsel: \$285–\$350 per hour
- Deputy General Counsel: \$365 per hour
- General Counsel: \$375 per hour
- Of Counsel: \$320–\$375 per hour
- Paralegal: \$185 per hour

A 5% administrative fee will be added to monthly invoices for incidental operational expenses. This fee is waived when services are charged against an active retainer deposit. Additional necessary expenses, including travel, experts, consultants, court reporters, investigators, and other third-party services, will be billed at actual cost. Rates may be modified with 30 days' written notice.

Costs will be paid from the District's budgeted legal services funds based on actual services provided.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees approve the Agreement for Legal Services between Two Rock Union School District and School and College Legal

Services of California for the period of July 1, 2026, through June 30, 2029; ratify services provided since July 1, 2026; and authorize the Superintendent or designee to execute the agreement and related documents.



SCHOOL & COLLEGE LEGAL SERVICES OF CALIFORNIA

*A Joint Powers Authority
serving school and college
districts throughout the
state.*

5350 Skylane Boulevard
Santa Rosa, CA 95403

Tel: (707) 524-2690
Fax: (707) 578-0517
santarosa@sclscal.org
www.sclscal.org

General Counsel
Kaitlyn Schwendeman

Attorneys
Maureen Dahl
Harjit Kaur
Jennifer L. McIntosh
Steven P. Reiner
Debra I. Sanders
Frank Zotter, Jr.

Of Counsel
Nicollette M. Alvarado
Robert J. Henry
Loren W. Soukup

May 28, 2026

Josh Wilson, Superintendent or Designee
Two Rock Union School District
5001 Spring Hill Road
Petaluma, CA 94952

Subject: SCLS Retainer Continuation Agreement

Dear Josh Wilson,

Thank you so much for your ongoing partnership with School and College Legal Services of California ("SCLS"). We deeply appreciate the opportunity to continue to partner with you in service of your students, and we are writing to share exciting team updates and rate information for the upcoming school year.

To ensure all our partners are aligned with our updated service offerings, modern security frameworks, and multi-year planning, we are asking all of our current clients to execute a new, updated Agreement for Legal Services this year. This contract refresh replaces your previous continuation paperwork, establishing a stable legal foundation for your agency through June 30, 2029.

SCLS remains a not-for-profit public agency governed by a board of directors made up of education leaders just like you. Because we know firsthand the fiscal challenges facing public education agencies, our Board has made the deliberate decision to keep our professional fee rates stable for this upcoming cycle. We are committed to absorbing rising operational costs so that your vital resources can remain in the classroom.

Even as we hold our rates steady, SCLS is growing to provide your team with enhanced protection and modern resources:

- Our deep bench of expert attorneys continues to provide the authoritative, protective, and nuanced legal guidance you have come to rely on. We have reinforced our team structure to guarantee seamless, uninterrupted coverage for all your legal matters.
- We are actively broadening our proactive legal programs, specialized workshops, and complimentary training opportunities to keep your administrative staff ahead of evolving state and federal mandates.
- We are launching a completely updated, user-friendly website designed to give our partners quicker, intuitive access to essential compliance tools, legal insights, and timely updates.

SCLS continues to offer our standard billable arrangement as well as our retainer option. As a reminder, SCLS completely waives the 5% monthly administrative fee for any client who chooses to deposit a retainer in our client trust account.



Next Steps: Please review, sign, and date the enclosed 2026–2029 Agreement for Legal Services and return it to our office via email (accounting@sclscal.org) or mail at your earliest convenience.

I welcome any questions or feedback you may have regarding this contract refresh. We are incredibly proud of the stable, defensive legal support we provide your agency, and we look forward to a vibrant and successful year of growth ahead.

Sincerely,

A handwritten signature in dark ink, appearing to read "Kaitlyn Schwendeman", is positioned below the word "Sincerely".

Kaitlyn Schwendeman, General Counsel
School & College Legal Services of California

Enclosed: SCLS Fee Schedule Effective July 1, 2026

**AGREEMENT FOR LEGAL SERVICES
BETWEEN
TWO ROCK UNION SCHOOL DISTRICT
AND
SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA**

This Agreement is by and between TWO ROCK UNION SCHOOL DISTRICT (hereinafter referred to as "Client") and SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA, a legal service program operating under a Joint Powers Agreement pursuant to California Government Code sections 6500 *et seq.*, (hereinafter referred to as "Counsel") (each a "Party" and collectively "Parties"). In consideration of the promises and mutual agreements hereinafter contained, Client and Counsel, agree as follows:

1. Term & Scope of Services.

- a. Term and Termination. Client hires Counsel to provide legal services and act as its legal representative for a term of three fiscal years, from July 1, 2026, through June 30, 2029 (the "Expiration Date"). Any services performed during the period between the above commencement date and the date of the Board action approving this Agreement are hereby ratified by said Board approval.
- b. Former Client Status. Upon the Expiration Date, this Agreement shall terminate, and the attorney-client relationship between Counsel and Client shall end by operation of this contract without the necessity of further written notice. Thereafter, if Client is no longer actively utilizing Counsel's services, Client shall be considered a "former client" for all purposes, including Rule 1.9 of the California Rules of Professional Conduct. If, on the Expiration Date, Counsel is actively representing Client in an uncompleted litigation or administrative matter, this Agreement shall extend solely as to that specific active matter, and such extension shall not reconstitute a general attorney-client relationship.
- c. Scope and Duties. Counsel agrees to provide legal services to Client on an as-requested basis and with respect to matters Client refers to Counsel. Counsel shall keep Client informed of significant developments and respond to Client's inquiries regarding those matters. Client understands that Counsel cannot guarantee any particular results, including the costs and expenses of representation. Counsel hereby confirms to Client that it maintains errors and omissions insurance coverage applicable to the professional services to be rendered under this Agreement.
- d. Conflicts of Interest. Counsel shall decline any assignment which would result in a conflict of interest or violations of professional ethical standards. In the event Counsel becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Counsel, Counsel will comply with applicable laws and rules of professional conduct.

2. **Client Duties.** Client agrees to be truthful and forthcoming with Counsel, to cooperate with Counsel in protecting Client's interests, and to keep Counsel fully informed of developments material to Counsel's representation of Client. Client agrees to abide by this Agreement and to pay Counsel's bills in a timely manner. Client will assist Counsel in providing information and documents necessary for Counsel's representation of Client.

3. **Fees, Retainers, and Billing Practices.**

- a. **Retainer (Client Trust Fund) Deposit.** Client may elect to pay Counsel a Retainer Deposit at the time Counsel is retained. If elected, Client agrees to deposit a Retainer Deposit in the amount of \$_____. This money will be held in trust in accordance with Rule 1.15 of the California Rules of Professional Conduct and Sections 6091.2, 6211, 6212, and 6213 of the California Business & Professions Code ("Trust Account"). Counsel will charge all fees, costs, and expenses incurred during each monthly billing cycle against this Retainer Deposit, and Client hereby authorizes Counsel to withdraw sums from the Trust Account to satisfy those charges. The Retainer Deposit is fully refundable; upon the termination of this Agreement, any remaining balance not consumed by outstanding fees, costs, or expenses will be promptly refunded to Client.
- b. **Billable Services (No Retainer).** If Client does not elect to provide a Retainer Deposit, Client agrees to pay for all legal services rendered on a monthly basis within thirty (30) days of receipt of Counsel's monthly billing statement.
- c. **Hourly Rates and Timekeeping.** Client shall compensate Counsel for all time spent on Client's matter(s) at the rates specified in the attached Fee Schedule. Actual travel time and time spent attending in-person or remote meetings will be billed in accordance with the Fee Schedule. The rates on the Fee Schedule are subject to change upon thirty (30) days' written notice to Client.

Counsel records and bills time in minimum increments of two-tenths (0.2) of an hour (12 minutes) for the first substantive work performed on a specific matter on any given day. All subsequent work or communications performed on that same matter on that day will be billed in minimum increments of one-tenth (0.1) of an hour (6 minutes). Alternate fee arrangements for special projects or specific scopes of work may be established by mutual written agreement and attached as addenda to this Agreement.

- d. **Invoicing and Payment.** Counsel shall issue monthly billing statements to Client detailing the fees, costs, and expenses incurred. Client agrees to pay all invoices - including any amounts exceeding the Retainer Deposit, if applicable - within thirty (30) days of receipt.
- e. **Electronic Billing and Communication.** To promote administrative efficiency and reduce environmental impact, Counsel utilizes paperless billing. Client agrees that all monthly billing statements, invoices, and legal correspondence will be

delivered exclusively via electronic mail (email) to the designated addresses provided below. Physical copies of invoices will not be sent by standard mail unless explicitly requested by Client in writing.

Client bears the responsibility to maintain a valid, monitored email address on file with Counsel and must promptly notify Counsel in writing of any changes to its billing contact information.

Designated Client Billing Contact Information:

Primary Billing Name/Attn: _____

Primary Billing Email Address: _____

Alternative/Accounts Payable Email: _____

- f. Administrative Fee and Retainer Waiver. An Administrative Fee of five percent (5%) of the total invoice amount shall be assessed on each monthly bill as a lump-sum reimbursement for incidental operational costs (such as secretarial time, standard photocopying, mileage, and online legal research fees). These incidental costs will not be separately itemized or assessed to Client.

Counsel agrees to waive this 5% Administrative Fee for all billings that are charged against an active Retainer Deposit. Once the Retainer Deposit is depleted, subsequent monthly invoices will include the 5% Administrative Fee until the Retainer Deposit is replenished. Client may replenish the Retainer Deposit at any time during the term of this Agreement to resume the fee waiver.

4. Costs and Other Charges. Client agrees to reimburse Counsel for actual and necessary costs, expenses and disbursements incurred while performing legal services under this Agreement. Client shall reimburse Counsel for actual and necessary travel costs of hotel and airfare. Client agrees to reimburse Counsel for attorney travel time, billed at the attorney's rate as set forth in the Rate Sheet.

Client authorizes Counsel to retain experts or consultants to perform services and agrees to reimburse Counsel for fees paid to third parties such as court reporters, investigators, process servers, professional experts, and other independent contractors.

Counsel may recommend to Client the employment and association of outside legal counsel in cases and matters that singly or cumulatively require an inordinate amount of time or which require, in the opinion of Counsel, specialized legal services and expertise. In the event Client fails to approve the employment of such outside counsel, Counsel reserves the right to terminate its representation of Client on the specific case or matter involved.

5. Counsel and Client Communications. All legal advice provided by Counsel to Client is protected by the attorney-client and work product privileges. Client authorizes Counsel to

communicate with Client representatives using telephone, cellular phone, mail, unencrypted email, text, and other common business communication methods. Client acknowledges and agrees that any such communications may include confidential information unless Client has instructed Counsel otherwise. Accordingly, Client should only provide Counsel with telephone numbers (including cellular numbers), and email addresses which are acceptable to Client for receiving confidential communications from Counsel.

6. **Technology and Artificial Intelligence.** Counsel may utilize generative artificial intelligence (AI) systems as assistive technology in the course of providing legal services to the Client under this Agreement to promote efficiency and help control costs. All use of such technology by our attorneys, staff, and contractors is strictly governed by the firm's internal Artificial Intelligence Policy. This policy mandates adherence to the State Bar of California's ethical standards, enforces strict security protocols, and strictly prohibits the input of identifying client data into external, public AI platforms. In compliance with our policy, no AI system will ever replace independent legal judgment or practice law; all AI-assisted research, analysis, and work product will be independently verified by an attorney using primary, authoritative sources prior to submission to the client, opposing parties, or any tribunal. Fees charged for work product assisted by AI will be billed strictly in accordance with applicable ethical rules governing actual time spent.
7. **Retention of Client Records.** Counsel will maintain Client records for at least ten (10) calendar years. After a file on a matter is closed, Client has a right to request Counsel return the file to Client. Absent such a request, the Counsel shall retain the file on Client's behalf for a period of ten (10) calendar years. Following this period of time, Counsel will contact Client by letter to inform Client that the records will be destroyed unless Client responds within 90 calendar days that Client would like to take possession of the records. Absent Client's timely request to return the records, Counsel may destroy the file.

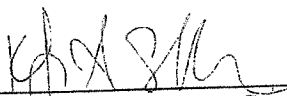
Counsel will protect Client records in a manner that is compliant with state and federal law and consistent with reasonable industry practices. In addition, Counsel uses a cloud computing service. Most of Counsel's electronic data, including emails and documents, are stored in this manner. Counsel will take reasonable precautions to keep email and other electronic data confidential and secure.

8. **Discharge and Withdrawal.** Client may discharge Counsel at any time. Counsel may withdraw with Client's consent, for good cause or as allowed or required by law upon ten (10) days written notice. Good cause includes Client's breach of this Agreement, refusal to cooperate or to follow Counsel's advice on a material matter or any fact or circumstance that would render Counsel's continuing representation unlawful or unethical. When Counsel's services conclude, all unpaid charges will immediately become due and payable.

9. **Miscellaneous.**

- a. **Entire Agreement.** This Agreement with its exhibit supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Client and Counsel acknowledge that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by all Parties hereto.
- b. **Severability.** Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to either, Party then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.
- c. **Non-Waiver.** None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.
- d. **Third Party Rights & Assignment.** This Agreement shall not create any rights in, or inure to the benefit of, any third party. The terms of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.
- e. **Counterparts.** This Agreement may be executed simultaneously in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The Parties agree that facsimile signatures of this Contract shall be deemed a valid and binding execution of this Agreement.

SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA

By: 
Kaitlyn Schwendeman, General Counsel

Dated: May 28, 2026

TWO ROCK UNION SCHOOL DISTRICT

By: _____
Josh Wilson, Superintendent or Designee

Dated: _____

**SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA
FEE SCHEDULE**

RATES EFFECTIVE JULY 1, 2026

Retainer and Billable Clients:

Associate General Counsel I	\$285 per hour
Associate General Counsel II	\$305 per hour
Associate General Counsel III	\$320 per hour
Senior Associate General Counsel	\$350 per hour
Deputy General Counsel	\$365 per hour
General Counsel	\$375 per hour
Of Counsel	\$320 - \$375 per hour
Paralegal	\$185 per hour

Costs and Expenses

Administrative Fee*	5% of total monthly invoice
All other costs	Charged on an actual and necessary basis

*Administrative Fee is a lump sum reimbursement for incidental costs such as secretarial time, photocopy costs, mileage and on-line research fees.

*Note: The Administrative Fee is **waived** for clients with Retainer Fee Deposit.*

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

ITEM: COMMUNITY MATTERS PARTNER AGREEMENT FOR THE SAFE
SCHOOL AMBASSADORS® PROGRAM
PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT
TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve Community Matters Partner Agreement for the Safe School Ambassadors® Program

BACKGROUND INFORMATION: Two Rock Union School District seeks to partner with Community Matters to establish the Safe School Ambassadors® Program at Two Rock Elementary School during the 2026–27 school year. The evidence-based program trains socially influential students to safely intervene when they witness bullying, harassment, exclusion, cyberbullying, and other forms of mistreatment.

The program will support the District's ongoing efforts to strengthen school climate, student connectedness, and positive peer relationships. It complements the school's existing Positive Behavioral Interventions and Supports (PBIS) and Toolbox social-emotional learning programs.

Under the agreement, Two Rock Elementary School will:

- Designate a Program Advisor and recruit adults to serve as Family Group Facilitators.
- Identify and select approximately 30–40 socially influential students to participate.
- Provide an appropriate on-campus training space.
- Provide lunch for training participants and substitute coverage, if needed.
- Implement the program with fidelity and provide required program-impact data.
- Complete at least one Action Snapshot Campaign, a year-end survey, and a Principal Letter of Impact.

Community Matters will provide program training, materials, technical assistance, implementation resources, assessment tools, and ongoing support.

FINANCIAL INFORMATION: The total program cost is \$8,500. The District has submitted and received a funding request to Community Matters for the full \$8,500 program cost; therefore, there is no direct program fee for the District. The District may incur limited incidental costs associated with participant lunches and substitute coverage, if needed, which will be paid from existing District funds.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: For the Board of Trustees to approve Community Matters Partner Agreement for the Safe School Ambassadors® Program

Contract	
DUE BACK BY:	Aug 28, 2026
CM Contract #	5568
Date of Contract:	Aug 20, 2026

Fax back to Community Matters 707-823-3373
--

**Contract
between**

Community Matters - A California Not For Profit Corporation **and** **Two Rock Union Elementary School**

P. O. Box 14816
Santa Rosa, CA 95402
PH: 707-823-6159 **FAX: 707-823-3373**
Vendor ID #
hereinafter referred to as "CM"

5001 Spring Hill Rd.
Petaluma CA 94952
707-762-6617

hereinafter referred to as "Client"

This Contract details the responsibilities of the above parties relative to the services listed below.

CM Will Deliver the services outlined below:

Service Code	Service Name and Description	Cost
SSAIE	Safe School Ambassadors Training & Support - Elementary	\$8,500.00
	For: Two Rock Union Elementary School Petaluma CA	
	On: September 21-22, 2026	
	Times: 2 full school days (6.5 hrs ea) PLUS 1 additional hour each day for adults	
	Deliverables: 1) Provide 2 days of onsite training for 35-40 NEW Safe School Ambassadors and 5 - 7 adults (1 adult per 6 students), as described in SSA program literature.	
	2) Provide program materials for all training participants. Includes post training support for implementation of program.	
	3) Provide up to 2 hours of program implementation support by phone, web and email.	
	26 Community Matters Matching Grant	-\$8500.00
Service Subtotal:		\$0.00

Contract	
DUE BACK BY:	Aug 28, 2026
CM Contract #	5568
Date of Contract	Aug 20, 2026

**Fax back to
Community Matters
707-823-3373**

Client Will fulfill the following obligations:

- Ensure a school or district employee will provide supervision at all times when the CONSULTANT has contact with pupils.

- Return this contract by 8/28/2026 to guarantee CM's availability for the Service(s) on the above date(s). Otherwise, all prior agreements may be voided.

Payment for Services: Client agrees to pay CM, in US funds, the following fees for delivery of the services outlined above:

Total Price: \$8,500.00

Rescheduling or Cancellation:

Total Awards -\$8,500.00

Once this contract is signed, if Client cancels or reschedules the service, Client will be held responsible for 50% of the regular price of the service. If Client cancels or reschedules within 2 weeks of the date of the service, Client will be held responsible for 100% of the regular price of the service.

Grant funded services: The Client, not the funder, will be held responsible for the above fees. The funder will be informed of any reschedule or cancellation requests. This could affect grant funding in subsequent years.

Grand Total: \$0.00

Upon receipt of signed contract or as specified herein, CM will invoice Client for the items described above. Client agrees to pay such invoice(s) **in full upon receipt**.

Community Matters provides a standard Certificate of Insurance (COI) upon request. If the Client requests CM to further provide a customized COI listing them, their district, or their representatives as additional insured, a \$25 processing fee will be added to the invoice.

Signatures

For Community Matters

For Client

LeeAnn Lichnovsky

Signature: _____ Date: _____

Name: _____ Title: _____

LeeAnn Lichnovsky

Organization: Two Rock Union Elementary School

Date: 8/20/2026

Attachments

- ☒ CM Contract Terms
- ☒ Billing Information Sheet - please **complete** and **return** with this Contract
- ☒ Training Room Requirements - please give this to the person handling training logistics.
- ☒ Training Supplies, Equipment and Logistics - please give this to the person handling training logistics.
- ☐ Service Terms ☐ SSA TOT Participation Agreement
- ☐ Award Letter ☐ SSA Site License Agreement

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

**ITEM: AGREEMENT WITH THE NATIONAL ACADEMY OF
ATHLETICS FOR PHYSICAL EDUCATION SERVICES**

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve agreement with the National Academy of Athletics for Physical Education Services.

BACKGROUND INFORMATION: Two Rock Union School District seeks to enter into an agreement with the National Academy of Athletics (NAofA) to provide Physical Education instruction at Two Rock Elementary School through its Fitness Thru Fundamentals program.

Under the agreement, NAofA will provide one qualified staff member for each class session and furnish the equipment and supplies necessary to conduct the program. Instruction will include age-appropriate sports, fitness activities, skill development, teamwork, and sportsmanship.

The planned instructional units include:

- Basketball
- Soccer
- Flag football
- Whiffle ball
- Volleyball
- Pickleball
- Four square
- Capture the flag
- Dodgeball
- Kickball
- Gaga ball
- Ultimate Frisbee

Services will be provided from August 21, 2026, through May 21, 2027, for seven hours per week, generally from 8:15 a.m. to 3:15 p.m. The schedule does not include holidays, non-school days, or canceled classes. The District may cancel a class without charge by providing at least 12 hours' notice by email.

NAofA will serve as an independent contractor and will indemnify and hold harmless the District from claims arising from its intentional or negligent acts or omissions. The agreement also includes a six-month restriction on directly hiring an NAofA instructor assigned to the District following the conclusion of the contract.



Services Rendered Agreement

Contractor Name: National Academy of Athletics

Program Title: Fitness Thru Fundamentals

Duration of Contract: August 21st, 2026 – May 21, 2027.

This agreement made between Two Rock Elementary hereinafter referred to as "TR", and the National Academy of Athletics, an independent contractor, hereinafter referred to as "NAofA".

SERVICES TO BE SUPPLIED BY NAofA

1. NAofA agrees to provide Physical Education Classes. NAofA agrees to provide one staff member per class session, equipment and supplies of whatever nature required to conduct the class in an acceptable manner.
2. This agreement will become effective on the date indicated above and will continue in effect throughout the duration of the class as indicated above, unless sooner terminated as provided herein or extended or modified by Addendum document with a 2 weeks written notice.
3. The programs, schedule and services provided and by the NAofA to the TR are described in addendum "A".
4. The parties hereto agree that at all times during the term of this agreement, NAofA shall be an independent contractor and shall not be an employee of TR. NAofA acknowledges, therefore, that they are not entitled to unemployment benefits upon termination of this contract or worker's compensation benefits should NAofA employee sustain an injury in the course of performing services specified in this agreement.

COMPENSATION

5. In consideration for the services to be performed by NAofA, TR agrees to pay NAofA \$72.45 per hour (schedule 8:15am – 3:15pm, 7 hours per week), with the exception of holidays, school days off or any cancelled classes, not to exceed **\$17,923**. TR can cancel classes with a 12 hour email notification. NAofA will invoice TR at the end of each month of service provided. TR will pay NAofA within 10 days of receiving the monthly invoice.

INDEMNIFICATION

6. NAofA agrees to indemnify, save and hold harmless TR and the district and it's officers, directors, agents and employees from any and all claims, liability, damage and obligations of whatever nature, including all costs of defending any claim, judgements, attorney's fees and attachments arising out of or in any way connected with any intentional or negligent act or omission by NAofA in the performance of the services described herein.

TERMINATION OF AGREEMENT

7. Should either party default in the performance of this agreement, the other party shall provide written notice to defaulting party. If defaulting party does not cure such default, or take reasonable steps to cure such default: TR may terminate this agreement without notice; NAofA may terminate this agreement with a 14 day written notice.

School District Direct Hire Cool Down Period

8. TR agrees that they will not directly hire any instructor or employee that the NAofA stations at any of the TR locations, as per this contract, until a 6 month cool down period has occurred from the end date stated in this contract. Even if the NAofA instructor applies directly through the district, this contract will take priority over the district hiring any of the known coaches the NAofA hired and train to facilitate this contract.

BOTH PARTIES AGREE:

TR SIGNATURE _____

DATE _____

NAME _____

TITLE _____

ADDRESS Two Rock Elementary School, 5001 Spring Hill Road, Petaluma CA 949542

E-MAIL ADDRESS jwilson@trusd.org

PHONE 707 – 762 - 6617

NAofA SIGNATURE  _____

DATE 7/14/26

CONTRACTOR'S NAME Ben Freeland

CONTRACTOR'S TITLE Marin County Area Captain

ADDRESS 1260 North Dutton Suite 205 Santa Rosa, CA 95401

E-MAIL ADDRESS Ben@NAofA.us

PHONE 707 791-7593

TAX ID NUMBER 454-569-310

ADDENDUM "A"

Sports 101 Units

1. Basketball
2. Soccer
3. Flag Football
4. Whiffle Ball
5. Volleyball
6. Pickleball

Fundamentals

1. Four Square
2. Capture the Flag
3. Dodgeball
4. Kickball
5. Gaga Ball
6. Ultimate Frisbee

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

**ITEM: INDEPENDENT CONTRACTOR AGREEMENT WITH
EMPOWERED EDUCATIONAL PSYCHOLOGY SERVICES**

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve the independent contractor agreement between Two Rock Union School District and EmpowerED Educational Psychology Services for the period of August 27, 2026, through July 30, 2027, and authorize the Superintendent or designee to execute the agreement.

BACKGROUND INFORMATION: Two Rock Union School District requires access to qualified educational psychology services to support the timely completion of psychoeducational assessments and related special education responsibilities. EmpowerED Educational Psychology Services employs appropriately licensed educational psychologists who can provide these services as needed during the 2026–2027 school year.

The proposed agreement is effective August 27, 2026, through July 30, 2027. Either party may terminate the agreement with 15 days' written notice. EmpowerED Educational Psychology Services will operate as an independent contractor and maintain required liability insurance.

SERVICES AND FISCAL IMPACT:

- Psychoeducational assessments: \$4,000 per assessment
- Additional services: \$200 per hour
- Invoices will be submitted monthly.
- Total expenditures will depend on the number of assessments and additional service hours requested by the District.
- Costs will be paid from the appropriate special education funds within the Board-approved 2026–2027 District budget.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees approve the independent contractor agreement between Two Rock Union School District and EmpowerED Educational Psychology Services for the period of August 27, 2026, through July 30, 2027, and authorize the Superintendent or designee to execute the agreement.



FEE AGREEMENT AND PSYCHOLOGICAL SERVICES CONTRACT

Annalise Puentes, Ed.S., NCSP, LEP License #4244

Bethany Deniz, Ed.S., NCSP, LEP License #3463

This Agreement is entered into between Two Rock Union School District ("District") and EmpowerED Educational Psychology Services ("Independent Contractor") and is dated: 08/27/2026.

The parties agree as follows:

1. **CONTRACTOR SERVICES:** Independent Contractor agrees to perform during the term of this agreement, the tasks, obligations, and services set forth in the "Empowered Services and Rates" document attached.
2. **PAYMENT FOR SERVICES:** Independent Contractor agrees to work under the terms defined in "EmpowerED Services and Rates" for:

<u>Service</u>	<u>Fee</u>
Psychoeducational Assessments	\$4000 per assessment
Additional Hourly Services	\$200 per hour

All payments will be based on invoices submitted to the District by the Independent Contractor. The Independent Contractor will invoice the District monthly.

3. **TERM OF AGREEMENT:** The term of this agreement begins on 8/27/26 and ends on 7/30/27. Extension or renewal requires approval of both the District and the Independent Contractor. This agreement may be terminated by either party with 15 days prior written notice. In the event of termination, the Independent Contractor is to be compensated for work completed.
4. **RECORDS:** Independent Contractor will maintain full and accurate records in connection with the Agreement and will make them available for the District for inspection at any time. Independent Contractor's work produced under this Agreement shall be the property of the District.
5. **STATUS OF CONTRACTOR:** Independent Contractor and the District agree that the Independent Contractor, in performing the services specified in this Agreement, shall have control of all work and the manner in which it is performed. The Independent Contractor shall be free to contract for similar services for other employers while under contract with the District. Independent Contractor will maintain liability insurance, cover all travel expenses, and be responsible for all taxes.



6. **COMPLIANCE WITH LAWS:** Independent Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances involving its employees.
7. **MODIFICATION OF ASSIGNMENT:** This Agreement may not be modified or assigned by either party without express written consent to the other.

District Representative

Date

District Representative

Date

Bethany Deniz

8/27/26

Bethany Deniz, EdS, NCSP, LEP #3463
EmpowerED Educational Psychology Service
Representative Signature

Date

**TWO ROCK UNION SCHOOL DISTRICT
BOARD AGENDA BACKUP**

Regular Meeting of September 10, 2026

**ITEM: APPROVAL OF SCHOOL-BASED PHYSICAL THERAPY
INDEPENDENT CONTRACTOR SERVICES AGREEMENT**

PREPARED BY: JOSH WILSON, PRINCIPAL/SUPERINTENDENT

TYPE OF ITEM: ACTION

PURPOSE: For the Board of Trustees to approve the school-based physical therapy independent contractor services agreement

BACKGROUND INFORMATION: The District is responsible for providing physical therapy services to eligible students when required by their Individualized Education Programs (IEPs). The proposed agreement with Sangeetha Vasudevan, PT, MS, BSPTS, will provide the District with school-based physical therapy services, including student evaluations, direct and consultative services, progress monitoring, report preparation, participation in IEP meetings, staff training, and recommendations regarding adaptive or mobility equipment.

Under the agreement, Ms. Vasudevan will serve as an independent contractor and maintain an active California physical therapist license and appropriate professional liability insurance. Either party may terminate the agreement with 30 days' written notice.

FINANCIAL INFORMATION: Services will be funded through the District's special education budget. The agreement establishes the following rates:

- Professional services: \$200 per hour
- Initial IEP physical therapy evaluation: \$1,000
- Triennial evaluation or reevaluation: \$750
- Annual IEP report: \$500
- Quarterly or progress report: \$300
- Meetings and consultations: \$200 per hour
- Authorized mileage: Current IRS business mileage rate

A one-hour minimum charge applies to each school or campus visit unless otherwise agreed upon in writing. Total expenditures will depend on student needs and the services authorized by the District.

Submitted/Recommended: Josh Wilson, Principal/Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees approve the School-Based Physical Therapy Independent Contractor Services Agreement with Sangeetha Vasudevan, PT, MS, BSPTS, and authorize the Superintendent to execute the agreement and any related documents, subject to completion of all required agreement fields and verification of licensure, insurance, and applicable contractor requirements.

SCHOOL-BASED PHYSICAL THERAPY INDEPENDENT CONTRACTOR SERVICES AGREEMENT

Provider

Sangeetha Vasudevan, PT, MS, BSPTS

Phone

Pediatric & Sports Physical Therapist

Email

(707) 291-7035

School/District/Agency

svasudevanpt@gmail.com

Address

Authorized Representative

Effective Date

The Therapist and District may individually be referred to as a "Party" and collectively as the "Parties."

1. PURPOSE

The Therapist will provide school-based physical therapy ("PT") services to eligible students in accordance with their Individualized Education Programs ("IEPs"), applicable law, professional standards, and the Therapist's independent professional judgment.

School-based PT is intended to support a student's access, participation, safety, mobility, and functional performance within the educational environment and is distinct from medically based physical therapy.

Nothing in this Agreement requires the Therapist to provide services that are unsafe, clinically inappropriate, outside the Therapist's scope of practice, inconsistent with professional standards or law, or materially outside the agreed scope of services.

2. INDEPENDENT CONTRACTOR STATUS

The Therapist provides services as an independent contractor and professional consultant, not as an employee, agent, partner, joint venturer, or representative of the District.

The Therapist retains independent professional judgment regarding evaluation, treatment, recommendations, documentation, equipment, safety precautions, and other matters within the scope of physical therapy practice. The District may coordinate student schedules, campus access, and IEP requirements but shall not control the Therapist's professional clinical judgment.

The Therapist is responsible for her own taxes, professional licensure, insurance, and other obligations associated with independent contractor status and is not entitled to District employee benefits except as otherwise required by law.

3. SCOPE OF SERVICES

- Direct individual or group PT services;
- Functional observations in classrooms, playgrounds, PE, transportation, and other educational settings;
- Initial, triennial, and other PT evaluations or reevaluations;
- Standardized and non-standardized testing, scoring, interpretation, and report preparation;
- Annual IEP reports, progress reports, IEP goal development, and progress monitoring;
- IEP meeting participation and parent/caregiver consultation;
- Consultation and collaboration with teachers, staff, administrators, related-service providers, authorized medical providers, and other team members;
- Staff education and training;
- Assessment, fitting, adjustment, monitoring, and recommendations regarding therapeutic, positioning, adaptive, or mobility equipment;
- Record and medical-information review, treatment planning, preparation, documentation, professional communications, scheduling, service coordination, and other mutually authorized PT-related services.

Unless expressly included within a flat fee, both direct and indirect professional services are billable.

4. ADMINISTRATIVE AND PREPARATORY SERVICES

Professional time reasonably necessary to establish, coordinate, or maintain services is billable, including caseload and IEP review, scheduling, record and medical-history review, professional communications, equipment checks, organization of documentation, preparation for treatment/evaluations/meetings, and other PT-related administrative activities.

5. PROFESSIONAL JUDGMENT AND STUDENT SAFETY

The Therapist retains professional authority regarding PT evaluation methods, treatment techniques, physical assistance, transfers, positioning, equipment recommendations, safety precautions, and contraindications. The Therapist may modify, shorten, postpone, or discontinue an activity or session when continued participation may be unsafe or clinically inappropriate and may request medical clarification or clearance when reasonably necessary.

The District shall promptly communicate known material changes affecting a student's participation in PT, including significant injury, surgery, hospitalization, physician restrictions, weight-bearing changes, seizures, significant functional or behavioral changes, or new equipment.

6. DISTRICT RESPONSIBILITIES

The District shall provide reasonable access to information and resources necessary for the Therapist to perform contracted services, including current IEPs and relevant evaluations; schedules; relevant medical, safety, emergency, and parent/guardian information; behavior/safety plans; appropriate facilities and equipment access; reasonably necessary staff assistance; and timely notice of meetings, absences, closures, and material schedule changes.

To the extent permitted by law, the Therapist shall not be responsible for consequences resulting from materially incomplete, inaccurate, withheld, or untimely information that was not reasonably available to her.

7. SPECIAL EDUCATION AND IEP RESPONSIBILITIES

The Therapist will provide PT services and professional recommendations consistent with applicable professional standards and will reasonably cooperate with the District in meeting applicable special education requirements. Final IEP decisions are made through the legally required IEP team process.

The District, as the local educational agency or responsible educational entity, retains responsibility for administration and legal compliance of its special education program, including IEP timelines, notices, parental consent, procedural safeguards, service authorization, meeting scheduling, educational records, implementation of IEPs, and provision of legally required services.

Nothing in this Agreement transfers the District's statutory responsibilities to the Therapist solely because she provides contracted professional services. The Therapist shall not be individually responsible for District or IEP team decisions that differ from her documented professional recommendations.

8. EQUIPMENT

The Therapist may assess, recommend, fit, adjust, or provide education regarding therapeutic, adaptive, positioning, transfer, or mobility equipment within her professional scope. Such involvement does not constitute a manufacturer's safety certification, warranty, mechanical inspection, or guarantee.

The equipment owner remains responsible for maintenance, repair, and replacement. Mechanical repairs shall be performed by an appropriately qualified vendor or technician when necessary. If equipment appears damaged, unsafe, improperly fitted, or otherwise inappropriate, the Therapist may recommend discontinuing its use until addressed.

To the extent permitted by law, the Therapist is not responsible for unauthorized modifications, improper use by others, failure to maintain or repair equipment, or continued use contrary to documented safety recommendations.

9. STAFF IMPLEMENTATION AND TRAINING

The Therapist may train or consult with District personnel regarding positioning, mobility, transfers, therapeutic activities, exercises, equipment, and other PT-related supports. The District is responsible for assigning appropriate personnel and ensuring that individuals implementing recommendations have received necessary training.

The Therapist is not responsible for independent actions of District personnel or others outside her supervision that are inconsistent with documented training or recommendations, except to the extent liability cannot lawfully be limited.

10. FEES AND BILLABLE SERVICES

A. Hourly Professional Services

Standard Hourly Rate: \$200.00 per hour

Services are generally billed in 30- or 60-minute increments.

B. Minimum School Visit

A one-hour minimum charge applies per school/campus visit regardless of the amount of direct treatment time performed during that visit, unless otherwise agreed in writing. The minimum reflects reserved professional time, travel, preparation, and scheduling constraints associated with campus-based services.

C. Evaluations and Reports

Initial IEP PT Evaluation: \$1,000 flat fee — includes applicable record review, testing, scoring, interpretation, report preparation, and associated IEP meeting participation.

Triennial/Reevaluation: \$750 flat fee

Annual IEP Report: \$500 flat fee

Quarterly/Progress Report: \$300 flat fee

Work materially beyond the anticipated scope of a flat-fee service may require additional authorization and billing.

D. Meetings and Consultations

IEP meetings, team meetings, parent/caregiver consultations, staff consultations, case conferences, virtual meetings, and other professional collaboration are billed at \$200.00 per hour, generally in 30-minute increments.

11. INDIRECT PROFESSIONAL SERVICES

Because the Therapist provides services as an independent professional consultant rather than as a District employee, compensation is not limited to face-to-face student treatment.

Unless already included within a stated flat fee, billable professional time may include record/IEP/evaluation/medical-information review; treatment planning; preparation; documentation; progress monitoring; scheduling; service coordination; professional emails and telephone calls; parent/caregiver, teacher, and staff consultation; collaboration with related-service providers, nurses, physicians, administrators, outside therapists, vendors, or other team members; IEP preparation; staff training; equipment research, assessment, fitting, adjustment, and vendor communication; preparation of school/home programs; and other authorized PT-related professional activities.

Routine incidental communication requiring only a few minutes may, at the Therapist's discretion, be incorporated into other billed time. Services expressly included within a flat fee will not be separately billed unless additional work outside the stated scope is necessary and authorized.

12. TRAVEL AND MILEAGE

Reasonable travel time between District campuses or authorized service locations during the Therapist's workday may be billed at the standard hourly rate unless otherwise agreed in writing. Authorized mileage between service locations may be reimbursed at the then-current IRS standard business mileage rate or another mutually agreed rate.

Ordinary commuting from the Therapist's home or principal place of business to the first regularly scheduled work location and from the final location home will not be billed unless specifically agreed otherwise. Authorized parking fees, tolls, or unusual travel expenses may be invoiced at actual documented cost.

13. EQUIPMENT SERVICES AND STAFF TRAINING

Equipment-related professional services are billable at the standard hourly rate unless expressly included in another service. These may include equipment assessment/trials, measurement, fitting, setup, growth-related adjustments, PT-related safety checks, selection consultation, vendor communication, positioning/equipment-use recommendations, staff/caregiver training, and follow-up assessment.

14. CANCELLATIONS AND MAKE-UP SERVICES

The District will make reasonable efforts to provide at least 48 hours' notice when a scheduled service cannot occur. When a student is absent or unavailable because of testing, field trips, school activities, early dismissal, scheduling changes, or other circumstances through no fault of the Therapist, the Therapist will document the missed service consistent with applicable procedures.

When the Therapist has traveled to the campus or reserved professional time that cannot reasonably be reassigned because of late notice, applicable minimum-visit or reserved-time charges may be invoiced when authorized by this Agreement and permitted by applicable law and District policy. If the Therapist cancels a session, treatment time not provided will not be billed as direct treatment.

Billing for reserved professional time and determining whether an IEP service requires rescheduling or compensatory/make-up services are separate matters. Any requirement for make-up or compensatory services shall be determined according to the student's IEP, applicable law, District procedures, and, where appropriate, the IEP team's determination.

The Therapist will make reasonable efforts to accommodate required make-up services within her professional availability but does not guarantee a particular make-up day or time. The District retains responsibility for ensuring compliance with the student's IEP and applicable special education requirements.

15. DOCUMENTATION AND CONFIDENTIALITY

The Therapist will maintain documentation reasonably necessary to support services and comply with applicable professional and educational requirements. Documentation time is professional service time and may be billable unless incorporated into an applicable flat fee.

The Therapist will maintain confidentiality of personally identifiable student information consistent with applicable federal and California law and professional obligations. The District represents that it has authority to provide educational records and student information reasonably necessary for contracted services.

When communication with an outside healthcare provider requires parent/guardian authorization or another legally required release, appropriate authorization shall be obtained before confidential information is exchanged.

16. BILLING AND PAYMENT

Invoices will ordinarily be issued monthly and are due within 30 calendar days unless another payment schedule is required by an executed District agreement or purchase order.

The District shall promptly notify the Therapist in writing of any good-faith billing dispute, identifying the specific charge and basis for the dispute. Undisputed portions remain payable according to the original payment terms.

Overdue amounts may be subject to interest or late charges only to the extent permitted by applicable law and District contracting requirements and never exceeding the maximum lawful rate.

Persistent or material non-payment constitutes a contractual matter between the District and Therapist. The Therapist may pursue lawful collection remedies, decline additional work not already required under an existing student obligation, or terminate this Agreement in accordance with its termination provisions.

The Therapist will not independently discontinue a student's legally required IEP services solely because of a payment dispute when doing so would conflict with applicable law, the student's IEP, or professional obligations. The District remains responsible for ensuring provision of legally required student services regardless of any contractual payment dispute. All properly owed amounts for services already rendered remain payable following expiration or termination.

17. PROFESSIONAL LICENSURE AND INSURANCE

The Therapist shall maintain an active California physical therapist license and professional liability insurance appropriate to her practice throughout the term of this Agreement. Evidence may be provided upon reasonable request. The District shall maintain insurance required by applicable law for its operations, facilities, employees, and activities.

18. ALLOCATION OF RESPONSIBILITY AND INDEMNIFICATION

To the fullest extent permitted by law, each Party is responsible for its own negligent acts, errors, omissions, willful misconduct, and violations of law and those of its respective employees, agents, or representatives acting within the scope of their duties.

The Therapist is responsible for exercising the professional skill, care, and judgment required in providing her PT services. The District remains responsible for matters within its authority and control, including staffing, student supervision outside the Therapist's direct services, campus conditions, District policies, maintenance of District-owned equipment, and acts or omissions of District employees or agents.

Neither Party shall be required to defend, indemnify, or hold harmless the other for claims resulting from the other Party's sole negligence, willful misconduct, or violation of law. When a claim results from acts or omissions of both Parties, responsibility shall be allocated according to each Party's respective responsibility under applicable law.

Nothing in this Agreement waives, releases, indemnifies, or limits liability in a manner prohibited by California law.

19. MATTERS OUTSIDE THE THERAPIST'S CONTROL

To the fullest extent permitted by law, the Therapist shall not be responsible for consequences caused by circumstances outside her reasonable control, including failure to implement documented PT recommendations; unauthorized equipment modifications or improper use; failure to maintain/repair equipment; insufficient District staffing or supervision; staff actions inconsistent with documented training or recommendations; material information not disclosed to the Therapist; unknown changes in a student's medical condition between visits; actions of parents, outside providers, vendors, or other third parties outside the Therapist's authority; or District/IEP team decisions differing from the Therapist's documented recommendations.

When the Therapist identifies a material safety concern, she may document the concern and notify appropriate District personnel. Administrative, staffing, procurement, maintenance, and implementation decisions thereafter remain the responsibility of the party having authority over those matters.

Nothing in this section limits responsibility for the Therapist's own professional negligence, willful misconduct, violation of law, or other liability that cannot lawfully be excluded.

20. NO GUARANTEE OF OUTCOME

Physical therapy involves professional assessment and intervention but does not guarantee a particular educational, developmental, functional, or therapeutic outcome. The Therapist does not guarantee that a student will achieve a particular IEP goal or level of physical function.

21. WORKPLACE AND PREMISES SAFETY

The District shall provide a reasonably safe environment in which contracted services can be performed. The Therapist may decline or discontinue an activity in a location or circumstance she reasonably believes presents an immediate safety risk until appropriate measures are taken. The District shall notify the Therapist of known campus or student-specific hazards reasonably relevant to her services.

22. SUBPOENAS, DEPOSITIONS, AND LEGAL PROCEEDINGS

Time required of the Therapist because of services provided under this Agreement in connection with subpoenas, depositions, due-process proceedings, mediations, administrative hearings, court proceedings, attorney conferences, or similar legal matters constitutes professional time when compensation is permitted by law.

Unless prohibited by law or otherwise agreed in writing, such time will be billed at the Therapist's standard hourly rate, including reasonable preparation, document review, conferences, testimony, required waiting time, and related travel. Permitted records-production, copying, parking, travel, or similar expenses may also be charged or reimbursed.

Nothing in this provision conditions compliance with a valid subpoena, court order, licensing-board requirement, or other legally enforceable obligation upon advance payment.

23. TERM AND TERMINATION

This Agreement begins on _____ and remains effective until terminated. Either Party may terminate upon 30 days' written notice unless otherwise mutually agreed in writing.

When legally and professionally permissible, the Therapist may terminate sooner for material breach, persistent non-payment, unsafe working conditions, requests to perform unlawful or professionally inappropriate services, or circumstances preventing lawful or ethical performance.

Termination does not eliminate payment obligations for services already rendered. The Parties shall reasonably cooperate in transitioning services when necessary to protect students and comply with applicable law.

24. DISPUTE RESOLUTION

Before initiating formal legal proceedings concerning this Agreement, the Parties will make a good-faith effort to resolve contractual disputes through discussion between the Therapist and an authorized District representative. This does not prevent either Party from seeking emergency or injunctive relief or exercising rights that cannot legally be waived.

25. GOVERNING LAW

This Agreement shall be governed by the laws of the State of California. Unless otherwise required by law or written agreement, legal proceedings arising from this Agreement shall be brought in a court of competent jurisdiction in the California county where the contracted services are primarily provided.

26. CHANGES IN SCOPE OR SERVICES

Material changes to compensation, caseload responsibilities, service locations, documentation requirements, or other material terms must be mutually agreed upon in writing. The District may not unilaterally expand the Therapist's professional obligations beyond the agreed scope of this Agreement.

27. COMPLIANCE WITH LAW

The Parties shall perform their respective responsibilities consistent with applicable federal and California law. Nothing in this Agreement requires either Party to perform an unlawful act. If a provision conflicts with a mandatory legal requirement, the mandatory requirement controls, and the remaining provisions remain effective to the fullest extent legally permissible.

28. GENERAL CONTRACT TERMS

Entire Agreement. This Agreement constitutes the entire understanding between the Parties concerning the services described herein and supersedes prior agreements concerning the same subject matter. Material amendments must be made in writing and agreed to by both Parties.

No Waiver. Failure to enforce a provision on one occasion does not waive the right to enforce it later.

Severability. If any provision is determined invalid or unenforceable, it shall be limited or severed to the minimum extent necessary, and the remaining provisions shall remain effective.

Assignment. Neither Party may assign its material obligations without written consent of the other Party except as otherwise permitted by law. The Therapist shall not be required to provide a substitute therapist without mutual agreement.

Electronic Signatures. Electronic signatures and counterparts shall have the same effect as originals to the extent permitted by law.

29. NOTICES

Formal notices concerning termination, material breach, or modification shall be provided in writing.

Therapist: Sangeetha Vasudevan, PT, MS, BSPTS | (707) 291-7035 | svasudevanpt@gmail.com

District Representative: _____

Email: _____

Address: _____

30. ACKNOWLEDGMENT AND SIGNATURES

By signing below, each Party acknowledges that it has read and understood this Agreement, agrees to its terms, and represents that the individual signing has authority to bind the respective Party.

THERAPIST / INDEPENDENT CONTRACTOR

Sangeetha Vasudevan, PT, MS, BSPTS

Signature: _____

Date: _____

SCHOOL / DISTRICT / AGENCY

District/Agency: _____

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____