



5555 Nicasio Valley Rd.
Nicasio, CA 94946
415-662-2184
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**Nicasio School
Board of Trustees**

Agenda Packet

Regular Meeting

5:00pm

Thursday, December 14, 2023

Packet for:

Elaine Doss, Board President

Mark Burton, Trustee

Daniel Ager, Trustee

Margie Bonardi, Chief Business Official

Barbara Snekkevik, Superintendent/Principal

Beth Wolf, District Secretary

Public

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Dan Ager, *Trustee* ~ Mark Burton, *Trustee*

AGENDA

Annual Organizational Meeting of the Nicasio School District Board of Trustees

Wednesday, December 14, 2023 5pm

Nicasio School, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order (*Elaine Doss – Board President*)
- b. Roll Call
- c. Patriotic Moment

2. Approval and Adoption of Open Session Agenda (*Board President Doss*)

3. Reports

- a. Trustee/Superintendent/Principal Announcements

4. Governance

- a. Annual Organizational Meeting of the Board of Trustees in Accordance with Ed. Code #35143
 - i. Election of Officers to the Board of Trustees
 - 1. President
 - 2. Clerk
 - 3. Designation of Trustee Representative to the Marin County School Board Assoc.
 - ii. Establish Regular Board of Trustees Meeting Schedule

5. Public Comment

Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.

6. Consent Agenda

- a. Approval of Minutes: November 2, 2023 Regular Meeting of the Board of Trustees (*Supt. Snekkevik*)
- b. Approval of Revisions to the following Minutes: (*District Secretary Beth Wolf*)
 - 1. June 14, 2023
 - 2. September 6, 2023
 - 3. October 5, 2023
- c. Ratify Warrants Paid: Batches 0012- 00018, Nov – Dec 2023 (*CBO Bonardi*)
- d. Approval of MOU with MCOE for Data Processing Reserve (*Supt. Snekkevik*)

7. Discussion/Action

- a. 2023-24 First Interim Report *(CBO Bonardi) Discussion/Action*
- b. Consider Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2024-25 *(Supt. Designee Snekkevik) Discussion/Action*
- c. Approval of Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements *(Supt. Snekkevik) Discussion/Action*
- d. Discuss Parcel Tax renewal research and strategies *(Board Member Burton) Discussion*

8. Conclusion

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or office@nicasioschool.org. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, November 2, 2023 5:00 pm

Nicasio School, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:04 pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Mark Burton, Trustee Elaine Doss and Trustee Daniel Ager. Also in attendance: Superintendent/Principal Barbara Snekkevik and District Secretary Beth Wolf*
- c. Patriotic Moment was observed that on this day in 1976, Governor Jimmy Carter narrowly won against incumbent President Gerald Ford.

2. Trustee/Superintendent/Principal's Report

Trustee Ager suggests that Nicasio try to coordinate with the Lagunitas calendar rather than with Tam Union since Lagunitas has more of an impact on parents who rely on the shuttle for afterschool programs. Supt. Snekkevik said the priority is to align with Tam Union but that she will work with the Community Center on the shuttle schedule, for example, if Lagunitas has a short day dismissal, she will see if the shuttle can still run. Trustee Doss reported that the Barn Dance is this Saturday night and the Holiday Fair will be held on the Nicasio Square this Sunday, featuring local vendors and a bake sale to benefit the Nicasio School Foundation.

Supt. Snekkevik attended the Universal Meals meeting with Legislative Analyst's Office on October 26. There is clearly no one size fits all in California for this new mandate. Marin in particular has a widely varied demographic. She felt good about our collaboration with Shoreline School District as a model for other Districts. She attended a Parcel Tax Informational Meeting hosted by MCOE and Government Financial Services on October 30. The Nov 1 Superintendent's meeting included county-wide messaging around challenging topics, a review of the Interdistrict Transfer process and forms and E-Bike safety concerns and training course. Schools Rule which benefits all County Schools issued a check to Nicasio for \$956 which typically goes to the library fund. Raising the Bar gave a presentation about their goal to encourage parents to model positive behavior by staying sober during school events. They continue to expand their presence in Marin School Districts.

It was a busy month with many events including Movie Night on the Square, the Walk-a-Thon, Picture Day, Nicasio Pumpkin Patch field trip, the Halloween parade and Dia de los Muertos activities. The teachers enjoyed their Professional Development Day on October 9 and were joined by staff from Miller Creek and Laguna schools. Tara Thomas from Momentum in Teaching presented the workshop *Laying the Groundwork for Writing* and she returned the following day for individualized coaching and modeling in each classroom. We received our annual Property & Liability Inspection Report and our petroleum gas tank permit was renewed through 2028.

3. **Public Comment** *There were no public comments*

4. **Consent Agenda**

- a. Approval of Minutes: October 5, 2023 Regular Meeting of the Board of Trustees
- b. Ratify Warrants Paid: October, 2023
- c. 2023-24 MOU Between Nicasio School District and MCOE for Nurse and Psychologist Services
- d. Jerry and Don's Yager Pump and Well Services Agreement, October 2023
- e. One Time Staff Bonuses 2023-24
- f. IDT out of 2023-24 Interdistrict Transfer Requests OUT of NSD:
 - i. IDT 23-24-05
 - ii. IDT 23-24-06

Action: M/S: Ager/Burton to approve the Consent Agenda: **3/0** Ayes: Doss, Burton and Ager. Noes: None

5. **Discussion/Action**

- a. Discuss Access to English Classes for Adult Learners
Community Liaison Judith Kirkland has conducted a survey to see what could facilitate adult access to English classes. She suggests opening it up to adults who are not part of the District. Trustee Ager thought that the Nicasio library could be a good location for a satellite program and Supt. Snekkevik agreed with the idea. Trustee Doss added that some adults might want to learn writing, although this is difficult if they don't speak English yet. Trustee Burton wondered if the school or community could provide instructional materials. Supt. Snekkevik shared that the public library also provides free access to online resources like newspapers and has a robust catalog of books.
- b. Discuss Parcel Tax Renewal Research and Strategies
Trustee Burton presented drafts of parcel tax renewal strategies and ballot arguments. Nicasio School relies on the parcel tax to continue the current quality of education. The ten-year construction bond will be paid off on July 30, 2025 along with the current parcel tax which was \$573 in 2015, \$705 last year 22-23, \$722 this year 23-24. July 1, 2025 is when the current parcel tax will expire. Various options and strategies were explored to ensure the measure passes. Trustee Burton recommends placement on the May 2024 ballot.

6. **Correspondence**

- a. 2022-23 Unaudited Actuals Review and Certification, Kate Lane, Deputy Superintendent, Oct 16, 2023
- b. Water Quality Report Letter to Consumers, September 18, 2023

7. **Conclusion**

- a. Agenda items for upcoming Board Agenda:
 - 1. Parcel tax strategies (*Trustee Mark Burton*)
 - 2. Annual Organizational Meeting (*held in Accordance with Ed Code 35143*)
- b. **Action: M/S: Ager/Burton** move to adjourn the meeting at 6:23 pm **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

7. Discussion/Action

- a. 2023-24 First Interim Report *(CBO Bonardi) Discussion/Action*
- b. Approval of MOU with MCOE for Data Processing Reserve *(Supt. Snekkevik) Discussion/Action*
- c. Approval of Agreement re: Marin Schools Interdistrict Attendance Agreements *(Supt. Snekkevik) Discussion/Action*
- d. Consider Capacities for Interdistrict Transfer Attendance into Nicasio School District for 2024-25 *(Supt. Designee Snekkevik) Discussion/Action*
- e. Discuss Parcel Tax renewal research and strategies *(Board Member Burton) Discussion*

8. Conclusion

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or office@nicasioschool.org. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Dan Ager, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 6b

To: Nicasio School Board of Trustees
From: Beth Wolf, District Secretary
Date: December 14, 2023
Re: Revision of Minutes from the June 15, Sept 6 and Oct 5, 2023 Board Meetings

Auditor Cheryl Wada found discrepancies in the following minutes:

June 15, 2023 – Action Item 6g. date was corrected from 2022-23 to 2023-24

Sept 6, 2023 – Action Item 6c. was corrected from “Con App” to “Gann Limit”

Oct 6, 2023 – Item 3a. Report Out was added to reflect that the Board approved one-time bonuses for current certificated and classified staff

The revised copies are included under Consent Agenda for your approval.

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

Agenda Item # 6b.1

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, June 15, 2023 5:00pm

Library, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:07pm
- b. Roll Call *Present Trustees Elaine Doss, Daniel Ager and Mark Burton; Also in attendance: Superintendent/Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary Mikki McIntyre*
- c. Patriotic Moment in recognition that the nation experienced a "first" this week when a past president was indicted and charged with 37 felonies.

2. Approval and Adoption of Open Session Agenda

Action: M/S: **Burton/Ager** to approve and adopt Open Session Agenda **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

3. Reports

a. Trustee/Superintendent/Principal Announcements

i. Superintendent/Principal Snekkevik reported the following:

- Superintendent Updates: Superintendents Meeting, June 7, 2023; Presentation by Rebecca Minnich, Marin County SELPA Director; Presentation by Kate Lane, Deputy Superintendent MCOE; Threat Determination presentation by Lisa Miller (MCOE), Hugh Baker (Marin County Sheriff), Christopher Duncan (San Rafael PD)
- Events & Activities: Marin County Championship Track Meet, May 5; NSF Mother's Day basket fundraiser, May 13; Field trip to California Academy of Sciences (grades 1-8), May 15; Movement Program Final Showcase, May 16 at 1 pm; Principal's Chat, May 17; West Marin Fund Giving Through Youth presentation, May 24; Golden Bell Awards, May 25 at Dominican University; SGVCC Community Event at Druids Hall, June 4; Field Trip to Jelly Belly Factory (grades 6/7/8), June 5; All-school assembly and Kindergarten completion ceremony, June 7; Community reception for Mikki's retirement, June 8; 8th Grade Promotion Ceremony, June 8 at 6 pm; Last Day of School, June 12 (School Closure Make-Up Day)
- Staff Updates: Golden Bell Award recipient, Kristy Snaith; Professional Development Planning for 2023-24 (Summer Reading Institute, Momentum in Teaching, CPR/First Aid Training); Welcome new Office Manager/District Administrative Assistant, Beth Wolf (beginning July 1st); Open position for 2023-24: PE Specialist
- Site Updates: Repairs to garden water tank; Campus re-keyed as result of Memorial Day break-in
- Upcoming Events: Summer Reading Institute, August 3 & 4; Community Campus Clean-Up, Sunday August 20; Staff Professional Development Day and Teacher Work Day, August 21 & 22; First Day of School, August 23

- ii. California Dashboard Local Indicator Update *Report* Supt. Snekkevik reported the following: The state has eight priorities that have to be in the LCAP and the District has

to self-report on how it is doing on several local indicators. Each fall, she provides an update on those local indicators. Prior to July 1, 2023, the Board needs to be informed as to where the District's local indicators (i.e. the relevant goals) can be found in its LCAP. The District has, in fact, reported on all of the local indicators in its LCAP.

4. **Public Comment** *There were no public comments.*

5. **Consent Agenda**

- a. Approval of Minutes May 4, 2023 Regular Meeting of the Board of Trustees
- b. Ratify Warrants Paid: May-June 2023
- c. Quarterly Report on Williams Uniform Complaints (Apr-June 2023)
- d. Personnel Action
- e. Approval of 2023-24 Interdistrict Transfer Requests INTO NSD:
 - i. IDT 23-24-01
 - ii. IDT 23-24-02
 - iii. IDT 23-24-03
 - iv. IDT 23-24-04
 - v. IDT 23-24-05
 - vi. IDT 23-24-06
 - vii. IDT 23-24-07
 - viii. IDT 23-24-08
 - ix. IDT 23-24-09
 - x. IDT 23-24-10
 - xi. IDT 23-24-11
- f. 2023-24 Certification of Signatures
- g. 2023-24 Memorandum of Understanding between Nicasio School District and Bay Area Community Resources
2023-23 Agreement Between School and College Legal Services and NSD for Legal Services
Action: M/S: Burton/Ager to approve Consent Agenda **Vote:** 3/0 Ayes: Ager, Burton and Doss;
Noes: None

6. **Action**

- a. Consider Approval of Nicasio School District 2023-24 Local Control Accountability Plan (LCAP), LCAP Annual Update, and LCAP Budget Overview for Parents
- b. Consider Approval of 2023-24 LCAP Federal Addendum
- c. Consider Approval of 2023-24 Budget Adoption Reserve Form *Discussion:* Supt. Snekkevik explained that the District receives Title II and III federal funds, the spending of which is detailed in the LCAP. Title II funds are used for staff developments and Title III funds are used for language instructions for English Learners to support designated language time, structured literacy, etc. Those activities are multi-funded through Title III and LCFF.
- d. Consider Adoption of Nicasio School District 2023-24 Proposed Budget
Action: M/S: Burton/Ager to mass-approve Agenda items 6a through 6d. **Vote:** 3/0 Ayes: Ager, Burton and Doss; Noes: None

- e. Consider Approval of Resolution 2022-23 #4 Regarding Budget Transfer of Funds for Year End Closing *Discussion:* CBO Bonardi explained that this necessary to balance the resources before closing the books for the year.
Action: M/S: Burton/Ager to approve Resolution 2022-23 #4 Regarding Budget Transfer of Funds for Year End Closing **Roll Call Vote:** Ayes: Ager, Burton and Doss; Noes: None
- f. Consider Approval of Resolution 2022-23 #5 Tax Anticipation Note (TAN) *Discussion:* CBO Bonardi explained that in the eventuality that the District's funding doesn't come in, the county would honor its obligations until those funds arrive through the property taxes. The District has a large enough reserve that it can get through the period of June-December, and the big cash infusion from the taxes arrives in December.
Action: M/S: Burton/Ager to approve Resolution 2022-23 #5 Tax Anticipation Note (TAN) **Roll Call Vote:** Ayes: Ager, Burton and Doss; Noes: None
- g. Consider Approval of Resolution 2023-24 #6 Regarding the Education Protection Account (EPA) for 2023-24
Action: M/S: Burton/Ager to approve Resolution 2023-24 #6 Regarding the Education Protection Account (EPA) for 2023-24 **Roll Call Vote:** Ayes: Ager, Burton and Doss; Noes: None
- h. Consider Approval of Resolution 2022-23 #7 Regarding Authorization to Sign on Behalf of the Governing Board for 2023-24
Action: M/S: Ager/Burton to approve 2022-23 #7 Regarding Authorization to Sign on Behalf of the Governing Board for 2023-24 **Roll Call Vote:** Ayes: Ager, Burton and Doss; Noes: None
- i. Consider Approval of Interagency Agreement between School Food Authority Shoreline Unified School District (SUSD) and Nicasio School District for 2023-24 Meal Vending Services *Discussion:* This is the agreement SUSD will submit on our behalf since they are the Food Authority. Have worked with Adam Jennings to set this up. Their board is signing same agreement tonight. BS Am thinking positively that it will all come together.
Action: M/S: mb/da to approve Interagency Agreement between School Food Authority Shoreline Unified School District (SUSD) and Nicasio School District for 2023-24 Meal Vending Services **Vote:** 3/0 Ayes: Ager, Burton and Doss; Noes: None
- j. Consider Approval of MOU between NSD and Stapleton School for 2023-24 Citizen Artist Program *Discussion:* BS We would like to continue next year. They are going to do a little bit more next year by taking on our Winter Performance. They are amazing and have agreed. One of their instructors ran a childrens theater program for 15 yrs NY
Action: M/S: mb/da to approve MOU between NSD and Stapleton School for 2023-24 Citizen Artist Program **Vote:** 3/0 Ayes: Ager, Burton and Doss; Noes: None
- k. Consider Approval of 2023-24 Contract with Aeries Software, Inc. for Cloud-based Data Hosting Services *Discussion:* CBO Bonardi said the District has used the Aeries student database for many years, and MCOE has long provided management of the system. They no longer have the time or resources to do that, so the District will go back to Aeries for that service. They will work with MOCE and Mark Tong to make the transition.
Action: M/S: Burton/Ager to approve 2023-24 Contract with Aeries Software, Inc. for Cloud-based Data Hosting Services **Vote:** 3/0 Ayes: Ager, Burton and Doss; Noes: None

- I. Consider Approval of Proposed 2023-24 Board of Trustees Meeting Schedule *Discussion:* It was noted that a proposed meeting date in June 2024 fall on Juneteenth (June 19) - a holiday.
Action: **M/S: Ager/Burton** to approve 2023-24 Board of Trustees Meeting Schedule with the amendment of changing the June 19th meeting to Tuesday, June 18, 2024. **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None
- m. Consider Approval to Recommend that the Marin County Board of Education Pass a Resolution for the Exception to the 180-Day Wait Requirement for Michelle McIntyre
Discussion: Supt. Snekkevik noted that soon-to-retire District Secretary/Office Manager Michelle McIntyre possesses 17 years of unique historical knowledge of the ongoing water system upgrade project, which is beginning to show signs of traction regarding approval and funding and by the state. There are CalPERS rules against working before 180 days after retirement unless an exception has been granted. The agenda item is a request that Michelle be approved to serve as special projects manager on a contract basis assuming the resolution is approved by the MCOE Board of Education and by CalPERS.
Action: **M/S: Ager/Burton** to Recommend that the Marin County Board of Education Pass a Resolution for the Exception to the 180-Day Wait Requirement for Michelle McIntyre **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

7. Conclusion

- a. Agenda items for upcoming Board Agenda
- i. Response to Grand Jury Report re ADUs and Housing in Marin (due Sept. 15 2023)
 - ii. Local Indicator Dashboard Update
- b. Adjournment
Action: **M/S: Doss/Burton** to adjourn meeting at 5:51pm **Vote: 3/0** Ayes: Ager, Burton and Doss; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted ☐ Adopted

Mark Burton, Board Clerk

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Wednesday, September 6, 2023 5pm

Nicasio School Library, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:07 pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Mark Burton, Elaine Doss and Daniel Ager. Also in attendance were: Superintendent/Principal Barbara Snekkevik, Chief Business Official Margie Bonardi and District Secretary Beth Wolf*
- c. Patriotic Moment citing the U.S. Supreme Court's 1944 decision to stand by internment of Japanese Americans, an example of an era of when racial discrimination by our federal government was deemed acceptable.

2. Approval and Adoption of Open Session Agenda

Action: M/S: Ager/Burton to approve and adopt the Open Session Agenda. **Vote:** 3/0 Ayes: Ager, Burton, Doss; Noes: None

3. Reports/Information

- a. Trustee/Superintendent/Principal Announcements
 - Supt/Princ. Snekkevik reported on events and activities during the beginning of school. These included Campus Clean-up, Parent Coffee/Tea, and the first assembly. Social Emotional Learning Curriculum using The ToolBox Project is continuing. Specialist programs are staffed with Terry Shea, Music; Janis Yerington, Art; and newcomer Keli Honsberger, PE. Guest teacher Casey Thorne returns to provide Stapleton School Movement classes every Tuesday, including an evening show in November. Shannon Kozubik will start Yoga/Mindfulness classes soon. Zero Wastes continues to be an active presence, with Grades 3/4/5 acting as Green Team Leaders this year. Beth Wolf came on board this summer as Office Manager/District Administrative Assistant to replace Mikki McIntyre, who served Nicasio District for seventeen years. All three teachers along with Supt/Princ. Snekkevik attended the Summer Reading Institute on August 3 and 4. Our bi-annual CPR/First Aid course was delivered by Mike Seybold during the August 21 Professional Development Day. We launched our Universal Meals Program in partnership with Shoreline Unified School District. Shuttle service to the SGVCC after school program was expanded to five days a week. MMWD provided critical tree and poison oak removal along the creek bed as the foliage was encroaching on the playground. Lunny Grading and Paving donated sand again this year. Playground bark was replenished and fencing repaired. The annual fire extinguisher inspection was performed. Extended Support/Intervention program

with Linda Greene begins this month. Nicasio School Foundation plans a Barn Dance Fundraiser on Nov. 4.

- Trustee Doss announced the Nicasio Historical Society 20th Anniversary Gala on Sept. 14 at the Rancho Nicasio which will include a slideshow on "A Brief History of Nicasio and Its People" with over 260 images to accompany recorded interview narrations.

4. Public Comments *There were no public comments.*

5. Consent Agenda

- Approval of Minutes: June 14, 2023 Special Meeting and June 15, 2023 Regular Meeting of the Board of Trustees
- Ratify Warrants Paid: June-August 2023
- Personnel Action
- Approval of 2023-24 Interdistrict Request INTO NSD
 - IDT 23-24-11

Action: M/S: **Burton/Ager** to approve Consent Agenda . **Vote: 3/0** Ayes: Burton, Ager, Doss; Noes: None.

Consent Agenda Item 5b. Discussion: Trustee Ager asked about warrants for library services, summer camp and the shuttle and why we changed from Amerigas to McPhails.

Consent Agenda Item 5d. Discussion: Trustee Ager confirmed we currently have twelve Interdistrict students. Trustee Doss expressed the value of having students who want to attend. Trustee Burton noted that we don't have many students from Point Reyes anymore.

6. Action

- Consider Approval of Unaudited Actuals for Fiscal Year Ending June 30, 2023. *Discussion:* CBO Bonardi explained changes in costs that happen between April and June. Most of the changes were from property tax. She missed making a 10K transfer before the end of the fiscal year. \$20K will be transferred at the end of this year to balance. Will offset General Fund costs. State reclaimed some funds. Major reduction is MCOE Special Ed (State portion.) Restricted money won't be lost, it just needs to be used for grant purposes. A grant is available to develop an extended day program that includes before and after school as well as summer. This appears in the budget as a restricted \$100K that stays in the balance even though we can't use it. \$53K is from contracts we didn't completely use. Salaries are lower because contract costs are higher. Trustee Burton requests future agenda item re: staff bonuses since we did better with parcel tax last year. One time expense and keeps it off the salary schedule. Parcel tax expires in June 2025. Bond is almost paid off. Deferred maintenance: heating units are getting old. Trustee Burton wonders if rebates are available for switching to electric with heat pumps. Classroom windows need replacing for insulation and energy efficiency. After next parcel tax passes, consider proposing a bond for deferred projects.

Action: M/S: **Burton/Ager** to approve Unaudited Actuals for Fiscal Year Ending June 30, 2023

Vote: 3/0 Ayes: Burton, Ager and Doss; Noes: None

- Consider Approval of Resolution 2023-24 #1 for Gann Limit
M/S: Burton/Ager to approve Resolution 2023-24 #1 for Gann Limit **Roll Call Vote: 3/0** Aye: Burton, Ager and Doss; Noes: None
- Consider Approval of Resolution 2023-24 #1 for Con App Limit
Action: M/S: **Burton/Ager** to approve Resolution 2023-24 #1 for Con App **Roll Call Vote: 3/0** Aye: Burton, Ager and Doss; Noes: None
- Consider Approval of Education Protection Account (EPA) Actual Expenditures for 2022-23

Action: M/S: Burton/Ager to approve Education Protection Account (EPA) Actual Expenditures for 2021-22 **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- e. Consider Approval of Board Response to Grand Jury Findings

Action: M/S: Burton/Ager to approve Board Response to Grand Jury Findings **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- f. Consider Approval of Local Control and Accountability (LCAP) amendments

Action: M/S: Burton/Ager to approve Local Control and Accountability (LCAP) amendments **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- g. Consider Approval of MOU with MCOE for providing Internet Service

Action: M/S: Burton/Ager to approve MOU with MCOE for providing Internet Service **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- h. Consider Approval of MOU with San Geronimo Valley Community Center (SGVCC) for After School Programming

Action: M/S: Burton/Ager to approve MOU with San Geronimo Valley Community Center (SGVCC) for After School Programming **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- i. Consider Approval of MOU with MCOE for Special Education Local Plan Area (SELPA) for Student Mental Health Services

Action: M/S: Burton/Ager to approve MOU with MCOE for Special Education Local Plan Area (SELPA) for Student Mental Health Services **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

- j. Consider Approval of MOU with MCOE for California Longitudinal Pupil Achievement Data System Support Services (CALPADS)

Action: M/S: Burton/Ager to approve MOU with MCOE for California Longitudinal Pupil Achievement Data System Support Services (CALPADS)

- k. Consider Approval of MOU with MCOE for Tobacco Use Prevention Education

Action: M/S: Burton/Ager to approve MOU with MCOE for Tobacco Use Prevention Education **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

7. Correspondence

- a. 2021-24 Local Control and Accountability Plan (LCAP) Clarification under Education Code 52070(b)

8. Conclusion

- a. Agenda items for October 5, 2023 Board Meeting
 - Closed Session with Labor Negotiators
 - Discussion: English language classes for adult learners
- b. **Action: M/S: Burton/Ager** to adjourn meeting at 6:32 pm **Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

Respectfully Submitted,

Beth Wolf

☐ Unadopted ☐ Adopted

Mark Burton, Board Clerk

Nicasio School District

Since 1862

Agenda Item # 66.3

Board of Trustees

Elaine Doss, *Board President* ~ Dan Ager, *Trustee* ~ Mark Burton, *Trustee*

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, October 5 2023 5:00 pm

Nicasio School, 5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:02pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Mark Burton* via remote, *Trustee Elaine Doss and Trustee Daniel Ager. Also in attendance: Superintendent/Principal Barbara Snekkevik, District Business Manager Margie Bonardi and District Secretary Beth Wolf*
- c. Patriotic Moment observed with a quote from Jimi Hendrix: "When the power of love overcomes the love of power, the world will know peace."
- d. **Approval and Adoption of Closed Session Agenda** (*Board President Doss*)
Action: **M/S: Burton/Doss** to approve and adopt Open Session Agenda. **Roll Call Vote 3/0:**
Ayes: Burton, Ager and Doss; Noes: None
- e. Public Comment on Closed Session Topic(s) - *None*

2. CLOSED SESSION

- a. The following Closed Session item is listed in compliance with Government Code 54957.6 of the Brown Act
 - i. CONFERENCE WITH LABOR NEGOTIATORS
- b. Recess to Closed Session to consider and/or take action upon any item on the Closed Session Agenda

3. Reconvene in OPEN SESSION

- a. Adjourn Closed Session and Reconvene Open Session at 5:23 pm
- b. Report Out: The Board approved one-time bonuses for current certificated and classified staff

4. Approval and Adoption of Open Session Agenda

Action: **M/A: Doss/Burton** to adopt the Open Session Agenda **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

5. Reports

- a. Trustee/Superintendent/Principal Announcements
Superintendent Snekkevik brought back three topics from her recent Superintendents' meeting:
 1. Book by Jennifer Breheny Wallace, "Never Enough" regarding the damaging effects to students of over emphasis on achievement. The Nicasio community has a healthier balance but this is a relevant concern in many parts of Marin.

2. Review of Interdistrict Transfer Policy, keep it consistent with other Districts and update the request forms and procedures.
3. Panel discussion on Artificial Intelligence and Education with a goal to calm fears and highlight potential benefits.

Back to School Night held on September 7 is one of the most well attended events of the year. There was a Principal's Chat on October 20, which is an informal way for parents to connect and stay current with the school. Linda Greene started her intervention work in September. There was an all-school assembly in which October life skill was Collaboration. The Marin County Free Library Bookmobile stops by twice a month and provides librarian visits to the school, which the students are very excited about. Our recent Professional Development Day was centered on Writer's Workshop, an area of need for our students. The presenter will come back to work with each teacher in their classrooms. The Walkathon, Pumpkin Patch and Halloween parade events are coming up. The community looks forward to the Barn Dance fundraiser on Nov. 4.

Supt. Snekkevik reported on the 2022-23 CAASP (California Assessment of Student Performance and Progress) scores from last spring. This standardized test is computer-based and administered to 3rd through 8th graders. That lower denominator means that each score is weighted heavier. Six of the students tested have learning disabilities and six are English learners. Reading comprehension was higher than written skills. Results were reviewed by the Principal with the teachers and next steps were discussed. They will address and better integrate efforts to prepare over the course of the year, not just before the test. Test-taking strategies and pride in results will also be emphasized.

6. Public Comments *There were no public comments.*

7. Consent Agenda

- a. Approval of Minutes: September 6, 2023 Regular Meeting of the Board of Trustees
- b. Approval of Revised 2023-24 Annual Calendar
- c. Ratify Warrants Paid: September, 2023 (*CBO Bonardi*)
- d. Quarterly Report on Williams Uniform Complaints (July-Sept. 2023) (*Supt. Snekkevik*)
- e. 2023-24 Contract for Business Services with MCOE (*Supt. Snekkevik*)
- f. 2022 Consumer Confidence Report (*Supt. Snekkevik*)
- g. Approval of 2023-24 Interdistrict Transfer Request INTO NSD
 - i. IDT 23-24-13
- h. Denial of Interdistrict Transfer Request INTO NSD
 - i. IDT 23-24-14

Action: M/S: Burton/Ager to approve the Consent Agenda **Roll Call Vote: 3/0** Ayes: Doss, Burton and Ager; Noes: None.

8. PUBLIC HEARING on Pupil Textbooks and Instructional Materials – Education code 60019 establishes steps and procedures to ensure the availability of textbooks and instructional materials. The procedures require that the District offices take appropriate action to ensure the availability of textbooks and instructional materials annually. Notice was provided to the public in advance.

Action: M/S Doss/Ager to open the Public Hearing on Pupil Textbooks and Instructional Materials **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None.

Action: M/S Ager/Doss to close the Public Hearing on Pupil Textbooks and Instructional Materials and reopen the Open Session **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None.

9. Discussion/Action

a. Discussion and Possible Approval of Resolution 2023-24 #2 Regarding Sufficiency or Insufficiency of Instructional Materials

Action: M/S: Doss/Ager move to approve Resolution 2023-24 #2 Regarding Sufficiency or Insufficiency of Instructional Materials **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

b. Consider Approval of Resolution 2023-24 #3 Authorization to Sign on Behalf of the Governing Board for 2023-24

Action: M/S: Ager/Doss to approve Resolution 2023-24 #3 Authorization to Sign on Behalf of the Governing Board for 2023-24 **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

c. Consider Approve of Resolution 2023-24 #4 Certificate of Signatures authorized to pick up warrants

Action: M/S: Ager/Doss move to approve Resolution 2023-24 #4 Certificate of Signatures authorized to pick up warrants **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

d. Discuss access to English language classes for adult learners

Discussion: on-going discussion on how to encourage English language learning among Nicasio families. Supt. Snekkevik will coordinate with the Community Liaison to survey parent interest in participating in English classes, awareness of course offerings as Point Reyes library and any current barriers to participation.

10. Correspondence

a. 2023-24 Adopted Budget and LCAP Review, Kate Lane, Assistant Superintendent, MCOE, Sept. 15, 2023

11. Conclusion

a. Agenda items for upcoming Board Agenda – Parcel Tax renewal expires June 2025 (disc.)

Action: M/S: Doss/Ager move to adjourn the meeting at 5:41 pm **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss; Noes: None

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 6c

To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: December 14, 2023
Re: Monthly Warrant Approval

Objective: To Approve Monthly Warrants

Background: Warrants are processed monthly and reflect expenditures for Nicasio School District. Payments (warrants) include: employee payroll, district operations, safety, instructional materials, supplies and state and county required expenditures.

Funding Source/Cost: All Funding Sources – \$ 33,406.10

Current Year: November 2023 / December 2023

Batches: 0012 - 0018

Recommendation: Staff recommends approval of warrants.

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 10/25/2023

11/29/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0012 SPECIAL OCTOBER BATCH
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20367825	001512/	CITI CARDS				
	PV-240029		01-0000-0-4300.00-1110-1010-000-150-000	WILSON LANGUAGE TRAINING TR-2		1,892.35
			01-0000-0-5839.00-1110-1010-000-000-000	COSTCO CLSD BIZ RWRD STATEMENT		50.46-
			01-9327-0-4300.00-1110-1010-000-000-000	AMAZON BEANBAGS FOR PE		30.29
			WARRANT TOTAL			\$1,872.18
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$1,872.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$1,872.18*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$1,872.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$1,872.18*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	1	TOTAL AMOUNT OF CHECKS:	\$1,872.18*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	1	TOTAL AMOUNT:	\$1,872.18*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0013 NOVEMBER BATCH 1 OF 2
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20368724	000568/	AT&T				
		PO-240004	1. 01-0000-0-5970.00-0000-2700-000-000-000	INV #000020689325		112.20
			WARRANT TOTAL			\$112.20
20368725	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-240011	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #77751 FINANCE CHARGE		0.47
			1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #74918		15.50
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #74918		8.36
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #77751 FINANCE CHARGE		0.25
			WARRANT TOTAL			\$24.58
20368726	001461/	GREAT AMERICA FINANCIAL SVCS.				
		PO-240015	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #35079114		106.97
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #35079114		95.46
			WARRANT TOTAL			\$202.43
20368727	001149/	MARIN COUNTY OFFICE OF ED				
		FV-240030	01-0000-0-9526.00-0000-0000-000-000-000	240055 KLEIN, ELIAN HEALTH		965.00
			01-0000-0-9526.00-0000-0000-000-000-000	240055 WOLF, ELIZABETH HEALTH		965.00
			01-0000-0-9529.00-0000-0000-000-000-000	240055 KLEIN, ELIAN VISION		20.93
			01-0000-0-9529.00-0000-0000-000-000-000	240055 YOUNG, MEGAN VISION		20.93
			01-0000-0-9529.00-0000-0000-000-000-000	240055 WOLF, ELIZABETH VISION		18.51
			WARRANT TOTAL			\$1,990.37
20368728	000276/	MARIN SCHOOLS INSURANCE				
		PV-240031	01-0000-0-9523.00-0000-0000-000-000-000	H&W SUMMER KLEIN, ELIAN DENTAL		130.24
			01-0000-0-9523.00-0000-0000-000-000-000	H&W SUMMER WOLF, ELIZ DENTAL		130.24
			01-0000-0-9523.00-0000-0000-000-000-000	H&W SUMMER YOUNG, MEGAN DENTAL		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W OCT KLEIN, ELIAN DENTAL		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W OCT WOLF, ELIZ DENTAL		130.24

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/03/2023

11/29/23 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0013 NOVEMBER BATCH 1 OF 2

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
			01-0000-0-9528.00-0000-0000-000-000	H&W OCT YOUNG, MEGAN DENTAL		130.24
			01-0000-0-9528.00-0000-0000-000-000	H&W NOV KLEIN, ELIAN DENTAL		130.24
			01-0000-0-9528.00-0000-0000-000-000	H&W NOV WOLF, ELIZ DENTAL		130.24
			01-0000-0-9528.00-0000-0000-000-000	H&W NOV YOUNG, MEGAN DENTAL		130.24
			WARRANT TOTAL			\$1,172.16
20368729	001529/	MCPHAIL FUEL CO INC				
	PO-240003	1.	01-0000-0-5505.00-0000-8200-000-000-000	INV #U1106731		878.56
			WARRANT TOTAL			\$878.56
20368730	001535/	MOMENTUM IN TEACHING LLC				
	PO-240112	4.	01-6266-0-5840.00-1110-1010-000-000-000	INV #71A2 PD WRITING WORKSHOP		6,525.00
			WARRANT TOTAL			\$6,525.00
20368731	000007/	ODP BUSINESS SOLUTIONS LLC				
	PO-240134	1.	01-0000-0-4300.00-0000-8200-000-000-000	INV #333048218001		82.26
	PO-240136	1.	01-1100-0-4300.00-0000-2700-000-000-000	INV #335923493001		30.97
		1.	01-1100-0-4300.00-0000-2700-000-000-000	INV #335847855001		322.66
	PO-240138	1.	01-0000-0-4300.00-0000-8200-000-000-000	INV #336391176001		160.53
			WARRANT TOTAL			\$596.42
20368732	000012/	P G & E				
	PO-240028	1.	01-0000-0-5510.00-0000-8200-000-000-000	INV #8516765363-4		1,175.95
			WARRANT TOTAL			\$1,175.95
20368733	001272/	RAUL SALDANA				
	PO-240032	1.	01-0000-0-5840.00-0000-8200-000-000-000	GROUNDS MAINTENANCE - OCT.		450.00
			WARRANT TOTAL			\$450.00
20368734	001260/	SILYCO				
	PO-240037	1.	01-1400-0-5849.00-1110-1010-000-000-000	OCTOBER 2023		950.00
			WARRANT TOTAL			\$950.00
20368735	001426/	KRISTY SNAITH				
	FV-240032		01-9315-0-4300.00-1110-1010-000-000-000	STUDENT COUNCIL REIMB FLOWERS		46.77

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 11/03/2023

11/29/23 PAGE 3

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0013 NOVEMBER BATCH 1 OF 2

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
	PV-240033		01-6762-0-4200.00-1110-1010-000-000-000		ART AND MUSIC - CLASSROOM LIB	104.56
			WARRANT TOTAL			\$151.33
20368736	001418/	BARBARA SNEKKEVIK				
	PO-240141	1.	01-1100-0-4300.00-0000-2700-000-000-000		ADMIN SUPPLIES OCTOBER	144.48
	PV-240034		01-0000-0-4300.00-0000-3700-000-000-000		SCANNER FOR MEALS' PROGRAM	32.03
			WARRANT TOTAL			\$176.51
20368737	001048/	STAPLETON SCHOOL OF PERF. ARTS				
	PO-240113	1.	01-9040-0-5840.00-1131-1010-000-000-000		FALL COMMUNITY ENGAGEMENT	487.50
			WARRANT TOTAL			\$487.50
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$14,893.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$14,893.01*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$14,893.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$14,893.01*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	14	TOTAL AMOUNT OF CHECKS:	\$14,893.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	14	TOTAL AMOUNT:	\$14,893.01*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 11/13/2023

11/29/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0014 NOVEMBER BATCH 2
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20369468	001204/	ADT COMMERCIAL				
		PO-240002	1. 01-0000-0-5620.00-0000-8300-000-000-000	INV #152525742		138.55
			WARRANT TOTAL			\$138.55
20369469	000568/	AT&T				
		PO-240004	2. 01-0000-0-5940.00-1110-1010-000-000-000	INV #0828449449-102523 OCT		537.40
			2. 01-0000-0-5940.00-1110-1010-000-000-000	INV #0828449449-102523 NOV		537.40
			WARRANT TOTAL			\$1,074.80
20369470	001541/	LILIAN DIAZ				
		PV-240035	01-0000-0-5230.00-0000-3700-000-000-000	OCTOBER MEAL TRANSPORTATION		119.21
			WARRANT TOTAL			\$119.21
20369471	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-240139	1. 01-0000-0-4300.00-0000-8200-000-000-000	INV #336272806001		78.06
		PO-240140	1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #332533852001		30.94
			1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #332526457001		115.85
			1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #332533840001		11.03
			WARRANT TOTAL			\$235.88
20369472	001509/	SGVCC				
		PO-240033	1. 01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S OCTOBER SHUTTLE 4 WKS		1,000.00
			1. 01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S OCTOBER TUITION		1,700.00
			WARRANT TOTAL			\$2,700.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$4,268.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$4,268.44*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$4,268.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$4,268.44*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$4,268.44*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$4,268.44*

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 11/17/2023

11/29/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0015 NOVEMBER BATCH 3
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20370043	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-240011	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #78204		68.13
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #78204		36.73
			WARRANT TOTAL			\$104.86
20370044	000807/	JERRY & DON'S PUMP & WELL				
		PO-240018	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV #0165249-IN		1,032.35
			WARRANT TOTAL			\$1,032.35
20370045	001323/	NORTH BAY TAXI				
		PO-240027	1. 01-6500-0-5840.00-5770-3600-000-707-000	INV #420-102023 OCTOBER		2,730.00
			WARRANT TOTAL			\$2,730.00
20370046	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-240132	1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #333710083001		10.80
			1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #333714073001		11.25
			WARRANT TOTAL			\$22.05
20370047	001449/	ONWARD				
		PV-240036	01-9322-0-5940.00-1110-1010-000-000-000	INV #10000974649 SEPTEMBER		500.00
			WARRANT TOTAL			\$500.00
20370048	001505/	READYREFRESH				
		PO-240030	1. 01-0000-0-4315.00-0000-8200-000-000-000	INV #03J6703289400 Late Fee		20.00
			1. 01-0000-0-4315.00-0000-8200-000-000-000	INV #03J6703289400 SEP & OCT		323.56
			WARRANT TOTAL			\$343.56
20370049	000021/	RECOLOGY SONOMA MARIN				
		PO-240031	1. 01-0000-0-5550.00-0000-8200-000-000-000	INV #40285538 OCTOBER		408.97
			WARRANT TOTAL			\$408.97
20370050	001426/	KRISTY SNAITH				
		PV-240037	01-9315-0-4300.00-1110-1010-000-000-000	Reimb Flowers & Field Trip		108.38
			WARRANT TOTAL			\$108.38
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:		8	TOTAL AMOUNT OF CHECKS:	\$5,250.17*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$.00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$.00*
		TOTAL PAYMENTS:		8	TOTAL AMOUNT:	\$5,250.17*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:		8	TOTAL AMOUNT OF CHECKS:	\$5,250.17*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$.00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$.00*
		TOTAL PAYMENTS:		8	TOTAL AMOUNT:	\$5,250.17*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:		8	TOTAL AMOUNT OF CHECKS:	\$5,250.17*

TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$5,250.17*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 11/22/2023

11/29/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0016 NOVEMBER BATCH 4

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20370228	001468/	PAOLA & RAFAEL BARAJAS				
		PO-240007	1. 01-6500-0-5840.00-5770-3600-000-706-000		SP ED MILEAGE REIMB SEPTEMBER	191.53
			1. 01-6500-0-5840.00-5770-3600-000-706-000		SP ED MILEAGE REIMB AUGUST	112.66
			WARRANT TOTAL			\$304.19
20370229	001272/	RAUL SALDANA				
		PO-240032	1. 01-0000-0-5840.00-0000-8200-000-000-000		GROUNDS MAINTENANCE - NOV.	450.00
			WARRANT TOTAL			\$450.00
20370230	001260/	SILYCO				
		PO-240037	1. 01-1400-0-5849.00-1110-1010-000-000-000		NOVEMBER 2023	83.22
			3. 01-5830-0-5849.00-0000-2700-000-000-000		NOVEMBER 2023	33.94
			2. 01-5830-0-5849.00-1110-2495-000-000-000		NOVEMBER 2023	832.84
			WARRANT TOTAL			\$950.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$1,704.19*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$1,704.19*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$1,704.19*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$1,704.19*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$1,704.19*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$1,704.19*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/01/2023

12/05/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0017 NOVEMBER BATCH 5
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20370980	001540/	ZOOM VIDEO COMMUNICATIONS INC.												
		PV-240038		01-0000-0-5300.00-1110-1010-000-000-000									INV227621601 NOVEMBER	15.99
				WARRANT TOTAL										\$15.99
*** FUND	TOTALS ***			TOTAL NUMBER OF CHECKS:		1							TOTAL AMOUNT OF CHECKS:	\$15.99*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		1							TOTAL AMOUNT:	\$15.99*
*** BATCH TOTALS ***				TOTAL NUMBER OF CHECKS:		1							TOTAL AMOUNT OF CHECKS:	\$15.99*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		1							TOTAL AMOUNT:	\$15.99*
*** DISTRICT TOTALS ***				TOTAL NUMBER OF CHECKS:		1							TOTAL AMOUNT OF CHECKS:	\$15.99*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		1							TOTAL AMOUNT:	\$15.99*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/08/2023

12/07/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0018 DECEMBER BATCH 1

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20371681	000568/	AT&T				
		PO-240004	1. 01-0000-0-5970.00-0000-2700-000-000-000	INV #20830751		128.65
			WARRANT TOTAL			\$128.65
20371682	001536/	BDJtech				
		PO-240144	1. 01-6053-0-4410.00-1110-1010-000-000-000	INV #5868		475.00
			WARRANT TOTAL			\$475.00
20371683	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-240149	1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #78940		148.09
			WARRANT TOTAL			\$148.09
20371684	001461/	GREAT AMERICA FINANCIAL SVCS.				
		PO-240015	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #35295182		92.10
			2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #35295182		82.18
			WARRANT TOTAL			\$174.28
20371685	001149/	MARIN COUNTY OFFICE OF ED				
		PV-240039	01-0000-0-9526.00-0000-0000-000-000-000	240068 KLEIN, ELLIAN HEALTH		965.00
			01-0000-0-9526.00-0000-0000-000-000-000	240068 WOLF, ELIZABETH HEALTH		965.00
			01-0000-0-9529.00-0000-0000-000-000-000	240068 KLEIN, ELLIAN VISION		20.93
			01-0000-0-9529.00-0000-0000-000-000-000	240068 WOLF, ELIZABETH VISION		18.51
			01-0000-0-9529.00-0000-0000-000-000-000	240068 YOUNG, MEGAN VISION		20.93
			WARRANT TOTAL			\$1,990.37
20371686	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-240132	1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #341401894001 Credit Memo		10.80-
		PO-240145	1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #340571126001		10.40
			1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #340571125001		6.48
			1. 01-0000-0-4300.00-0000-2700-000-000-000	INV #340522870001		46.63
		PO-240146	1. 01-1100-0-4300.00-0000-2700-000-000-000	INV #340984186001		61.58
			WARRANT TOTAL			\$114.29

APY250 L00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 12/08/2023

12/07/23 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0018 DECEMBER BATCH 1

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20371687	000012/	P G & E				
	PO-240028	1.	01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6	NOVEMBER	8.17
		1.	01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4	NOVEMBER	1,224.26
			WARRANT TOTAL			\$1,232.43
20371688	001545/	CASEY THORNE				
	PO-240142	1.	01-6762-0-5840.00-1131-1010-000-000-000	MOVEMENT CLASS DEC 2023 2 MOS		1,155.00
			WARRANT TOTAL			\$1,155.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$5,418.11*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$5,418.11*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$5,418.11*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$5,418.11*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$5,418.11*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$5,418.11*

Nicasio School District

Since 1862

Agenda Item # 6d

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Superintendent/Principal
Date: December 14, 2023
Re: Consent: Memorandum of Understanding for Data Processing Consortium Financial System Reserve Fund

Objective:

To approve the Memorandum of Understanding for Data Processing Consortium Financial System Reserve Fund

Background:

The Data Processing Consortium (DPC) is comprised of business officials from MCOE and all Marin County Districts. A major focus of the DPC is the software providing payroll, personnel, budget and financial management hosted by MCOE to serve the MCOE and all Marin County school districts. Future upgrades and changes to financial software systems will be significant. The DPC recognized that the consideration of any change in the software is cost prohibitive unless planned for over a multi-year period. The DPC unanimously agreed to the establishment of a Financial System Software Replacement Reserve Fund with a goal of setting aside \$200,000 per year. MCOE houses this reserve on behalf of the consortium. As part of this consortium, Nicasio School District's contribution is \$2,159 for 2023-24.

Funding Source/Cost:

Unrestricted General Fund/\$2,159

Recommendation:

Staff recommends approval of the Memorandum of Understanding for Data Processing Consortium Financial System Reserve Fund.

**MEMORANDUM OF UNDERSTANDING
DATA PROCESSING CONSORTIUM FINANCIAL SYSTEM RESERVE FUND**

The following is a Memorandum of Understanding (MOU) between the members of the Data Processing Consortium (hereinafter referred to as "DPC") for the establishment of a Financial System Reserve Fund to be administered by the Marin County Office of Education (hereinafter referred to as "MCOE").

Introduction:

The Data Processing Consortium (DPC) is comprised of business officials from MCOE and all Marin County Districts. The DPC exists to identify and implement business system tools that increase efficiency using shared resources and collaboration, with a focus on integration between various systems and external reporting requirements. A major focus of the DPC is the software providing payroll, personnel, budget, and financial management hosted by MCOE to serve the MCOE and all Marin County school districts except Novato Unified School District (NUSD).

NUSD is a fiscally independent school district and under this authority hosts their own financial software platform separate from the remaining consortium members. NUSD does, nonetheless, use the same software provider as the remaining consortium members, but given their distinction are identified an associate member of the DPC.

Background:

In the past decade, the DPC has held numerous discussions regarding the current financial software and its fit for the consortium's collective needs. During this time, the DPC have voiced particular concerns about the future viability of the system in place, responsiveness to changes in reporting requirements, as well as the software provider's customer service. The DPC's concerns were somewhat mitigated with the purchase of the software provider (Quintessential School Services or QSS) by a larger national company (Harris) specializing in business solutions for schools. Nonetheless, concerns about responsiveness and customer service persist.

On a state-wide level, County Offices of Education (COEs), many of which host the financial software used by the districts in their counties, have discussed the few software options available to California schools, and the common concerns, which include those identified by the DPC, as well as increases in the annual cost charged by software providers. A sub-committee of the Business and Administration Services (BASC) committee of the California County Superintendents Educational Services Association (CCSESA) has been formed to investigate the possibility of forming a consortium to develop and maintain financial software for use by California COEs and School Districts.

Rationale for Reserve Fund:

Discussions regarding the options for financial software systems are accompanied by a discussion of the cost of any change in systems and, while a precise cost cannot be determined, it is clear that the cost of a financial software migration is significant. We estimate a change would exceed one million dollars to cover the selection and implementation process including software licensing purchases, configuration and system setup, user setup, migration of data, migration management and training costs. While the

DPC has historically maintained an equipment reserve to ensure sufficient funds for replacement of the hardware components of the financial system, no similar reserve exists for the eventual replacement or upgrade of the software component of the system.

In this context, the DPC recognized that consideration of any change in the software is cost prohibitive unless planned for over a multi-year period, and that, absent such advance planning, any consideration of alternatives is hampered by the financial implications.

Establishment of a Reserve Fund:

In consideration of the DPC's purpose, the background information, and the rationale cited above, the DPC unanimously agreed to the establishment of a Financial System Software Replacement Reserve Fund with a goal of setting aside \$200,000 per year beginning in 2018-19 to raise a \$1 million reserve over five (5) years. The DPC requested MCOE house the reserve on behalf of the consortium.

Accounting and Reporting:

Contributions to the fund will be tracked in a unique account (resource code). Additionally, MCOE will maintain a subsidiary ledger identifying contributions by consortium member by year to ensure equal participation in the cost of the eventual benefits. Any benefiting district that does not participate in any given year will have the opportunity to make up their contribution in the future. Nevertheless, the purpose of the reserve will be solely for the purpose of funding countywide costs to purchase and transition to a new financial software system.

Consortium members further agreed the annual reserve contribution will be collected electronically by MCOE in December of each year by E-Bulletin with the contribution for 2022-23 to be collected once the MOU has been formally executed.

An annual accounting of the reserve fund will be presented to the DPC Consortium in February of each year.

Effected Period and Associated Terms:

This Memorandum of Understanding (MOU) was intended to be in effect for a five-year period beginning with fiscal year 2018-19 through fiscal year 2022-23, however, a new MOU will be generated annually to ensure each consortium member makes an annual decision regarding their participation in that fiscal year.

This agreement is effective for fiscal year 2023-24

Changes to this memorandum of understanding should be considered and decided upon no later than April of each year prior to the upcoming fiscal year for budget planning purposes. Future MOUs will be distributed with the DPC agreement for that fiscal year.

Reserve Contribution:

The Marin County Office of Education has agreed to contribute 13.70% of the contribution goal for an annual contribution of \$27,400. This base contribution percentage is derived from the DPC annual operating agreement cost allocation plan. Consortium members decided each of the 17 districts in the County will contribute a base amount of \$2,000 with the remaining \$136,500 allocated by enrollment counts as reported at CBEDS (October 2) for the *prior year*. The rationale to include the one associate

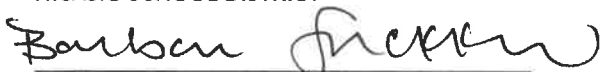
member in this calculation is to provide the associate member with the opportunity to participate in any system migration and once again join the DPC as a full member.

Consortium member contributions for 2023-24 are based on the following table:

	2022-23		Per Student	2023-24
	Enrollment	Base	\$ 4.67	Contribution
Bolinas Stinson	99	2,000	462	2,462
Kentfield	1,056	2,000	4,928	6,928
Laguna	16	2,000	75	2,075
Lagunitas	160	2,000	747	2,747
Larkspur Corte Madera	1,262	2,000	5,890	7,890
Mill Valley	2,369	2,000	11,056	13,056
Miller Creek	1,825	2,000	8,517	10,517
Nicasio	34	2,000	159	2,159
Novato Unified	7,202	2,000	33,611	35,611
Reed	1,011	2,000	4,718	6,718
Ross	358	2,000	1,671	3,671
Ross Valley	1,724	2,000	8,046	10,046
San Rafael Elem	4,289	2,000	20,017	22,017
San Rafael High	2,668	2,000	12,452	14,452
Sausalito Marin City	318	2,000	1,484	3,484
Shoreline	470	2,000	2,193	4,193
Tamalpais	4,837	2,000	22,574	24,574
MCOE		27,400		27,400
Total	29,698	61,400	138,600	200,000

SIGNATURES OF APPROVAL

NICASIO SCHOOL DISTRICT



Superintendent or Designee Signature

12/5/2023

Date

MARIN COUNTY OFFICE OF EDUCATION


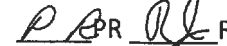
JOHN A. CARROLL or DESIGNEE Signature
Marin County Superintendent of School

Date

Kate Lane, Deputy Superintendent
Name / Title of Designee

MCOE BUSINESS SERVICES ONLY:

Budget code: 01-9960-0-8699.00-0000-0000-000-771-000

Review/Approval 
 RJ

Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

Agenda Item # 7a

B To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: December 14, 2023
Re: 2023-24 First Interim Report

Objective: A school district budget undergoes many revisions from the time of its adoption to the end of the fiscal year. The budget is adopted using a certain set of revenue and expenditure assumptions dependent on many factors including State, Federal and local funding projections, estimated staffing costs, etc. Often these initial assumptions are developed before the State of California adopts its budget for the coming fiscal year.

Throughout the fiscal year, changes to assumptions are recorded in the district's fund accounts through budget revisions and are "officially" reported out using the State software (SACS) four times a year: Adopted Budget report (June 2023); First Interim Report (December 2023); Second Interim Report (March 2024); and finally, the Unaudited Actuals (Sept 2024).

REVENUE

LCFF Sources, Including Property Taxes – Increase \$ 18,149 -Overall increase to property taxes per County Treasurer J29 as of October 31, 2023. Original budgeted increase projected at 2 %; actual increase to date 4.3%

FEDERAL REVENUES – Decrease \$ –6.00

OTHER STATE REVENUES - Increase - \$ 109,196 –

Unrestricted – \$18,151- New ongoing revenue for Transportation expenses

Restricted - \$ 50,000 - Current year's installment, Expanded Learning Opportunity Program (ELO-P).

Restricted - \$41,021 Recognition of unearned revenue from prior year.

LOCAL REVENUES - – Increase - \$ 52,534 –

Unrestricted - \$ 9,500 projected interest on funds; county treasurer

\$ 4,674 prior/current year transfer from MCOE Direct Services

\$ 4,710 payment of insurance claim, prior year

\$37,657 return of Calpers retirement funds paid for non-eligible employee

EXPENSES

Salaries (Certificated) – Increase \$ 8,946. Adjustments to actuals for all current year contracts.

Increase: one time certificated staff bonus \$ 4,000.

Increase: summer staff development: \$ 3,623

Increase: teacher subs \$ 500

(Classified) – Increase \$ 1,400. Revisions to contracts for actual staff schedules; both

Decrease: aide positions and office clerical positions \$ - 4,250

Increase: aide position; meal pickup: \$ 2,245

Increase: One time classified staff bonus: \$ 4,750

Benefits: - Decrease \$ 14,530

Increase: payroll tax adjustment for all contracts for current staff. \$ 2,579

Decrease for health care coverage. \$ - 7,231

Decrease PERS budget line for non-eligible employee, current year \$- 10,338

Increase for one-time employee bonuses \$ 875

Supplies and services: - Increase \$ 7,498 (Supplies)

1. Increase: EL phonics materials \$ 2,000

2. Increase: replacement of classroom/admin computers \$ 5,000

3. Increase: purchase of classroom library books \$ 500

Increase \$ 196,869 (Services) – material budget increases include:

1. \$ 500 – Pest Control

2. \$ 8,000 – Mileage, food service program

3. \$ 3,144 – communications contracts; MCOE (CALPADS)

4. \$ 8,941 – prior year financial services contract MCOE Business Services

5. \$ 5,980 - cost for Property/Liability Insurance coverage; unrestricted funds

6. \$ 2,159- Data Processing Reserve

7. \$ 4,000 – CALPADS Contract - MCOE

8. \$ 3,403 – Aeries License Contract – 1time charge

9. 150,000 – Extended Learning Opportunity Program (ELOP) Restricted Funds –Return to Grantor Agency

Transfers to Agencies: -Increase \$ 6,238 – Increase for Excess Cost (MCOE).

Funding Source/Cost: Unrestricted and Restricted LCFF, Federal, State and Local Funds
Current Year 2023-24.:

Total Revenue: \$ 1,367,658

Total Expenditures: \$ 1,482,013

Recommendation: Staff recommends approval of the district's First Interim Budget Report

NICASIO School District

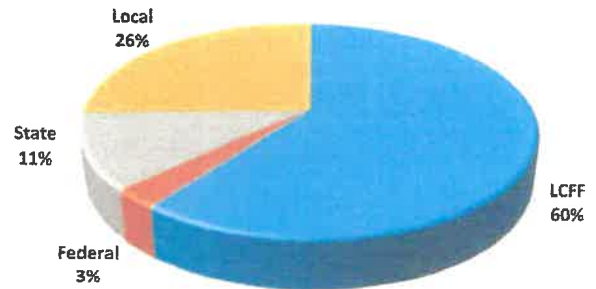
2023-24 FIRST INTERIM REPORT

December 14, 2023

NICASIO ELEMENTARY
2023-24 First Interim - Current Year Snapshot

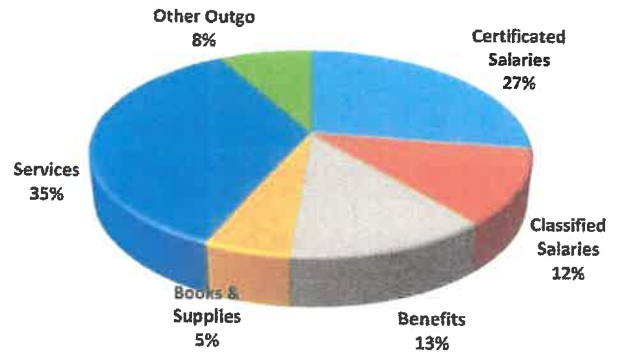
REVENUES

Source	Unrestricted	Restricted	Amount
LCFF	821,655	-	821,655
Federal	-	37,597	37,597
State	25,672	131,007	156,679
Local	65,411	286,316	351,727
Contribution	(54,251)	54,251	-
Total Revenue:	858,487	509,171	1,367,658



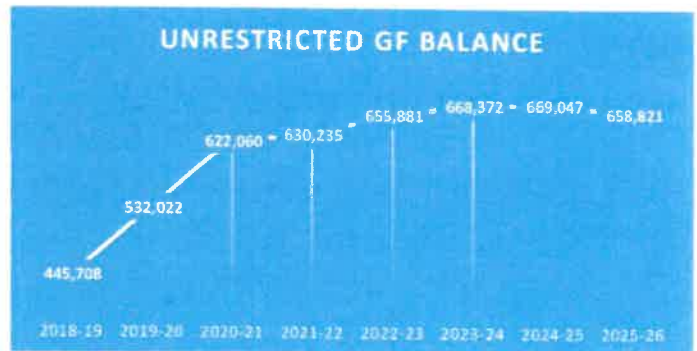
EXPENDITURES

Source	Unrestricted	Restricted	Amount
Certificated Salaries	272,986	127,697	400,683
Classified Salaries	136,390	36,762	173,152
Benefits	117,667	68,289	185,956
Books & Supplies	45,749	30,940	76,689
Services	273,204	250,350	523,554
Other Outgo	-	121,979	121,979
Total Expenditures:	845,996	636,017	1,482,013
Net Increase (Decrease)	12,491	(126,846)	(114,355)



TOTAL UNRESTRICTED GENERAL FUND BALANCE

Year	Balance
2018-19	445,708
2019-20	532,022
2020-21	622,060
2021-22	630,235
2022-23	655,881
2023-24	668,372
2024-25	669,047
2025-26	658,821



NICASIO SCHOOL DISTRICT
1ST INTERIM

	2023-24 BUDGET	2023-24 1ST INTERIM	Changes	2024-25 MYP	2025-26 MYP
LCFF Sources	803,506	821,655	18,148	837,003	852,658
Federal Revenues	37,603	37,597	(6)	37,597	37,597
State Revenues	47,483	156,679	109,196	156,679	156,679
Local Revenues	299,193	351,727	52,534	322,130	327,361
Total Revenues	1,187,785	1,367,658	179,872	1,353,409	1,374,295
Certificated Salaries	391,737	400,683	(8,946)	407,213	419,088
Classified Salaries	171,752	173,152	(1,400)	171,795	173,202
Benefits	200,486	185,956	14,530	189,375	193,806
Supplies	69,191	76,689	(7,498)	58,895	56,421
Services	326,684	523,554	(196,870)	387,341	382,796
Transfers to Agencies	115,741	121,979	(6,238)	127,418	133,129
Total Expenditures	1,275,591	1,482,013	(206,422)	1,342,037	1,358,442
Net Change	(87,806)	(114,355)		11,372	15,853
Beginning Fund Balance	881,880	881,880		767,525	778,897
Ending Fund Balance	794,074	767,525	(26,550)	778,897	794,750
Components of Ending Fund Balance					
	2023-24 BUDGET	2023-24 1ST INTERIM		2024-25 MYP	2025-26 MYP
Restricted	55,777	99,154		109,851	135,927
Reserved for Revolving Cash	1,000	1,000		1,000	1,000
Economic Uncertainty	80,000	80,000		80,000	80,000
Board Reserve for Uncertainty (22-23 LCAP C/O)	149,660	151,575		147,908	144,689
Board Reserve for Special Education	45,000	45,000		45,000	45,000
Indesignated/Unappropriated	462,637	390,796		395,138	388,134
	794,074	767,525	-	778,897	794,750

Economic Uncertainty - state required	6%	5%		6%	6%
Board reserve for uncertainty	12%	10%		11%	11%
Board reserve for Special Education	4%	3%		3%	3%
Undesignated/Unappropriated	36%	26%		29%	29%
Total reserves available for uncertainty	<u>58%</u>	<u>45%</u>		<u>50%</u>	<u>48%</u>

Multi Year Projections: MYP

2024-25

Unrestricted: Revenue

Property Tax - 2% Increase, Secure Tax

No Increase to Federal Revenue

No Increase to State Revenue

Decrease 8.4% Local Revenue; One time CALPERS Refund

District Paid Retirement, One time Insurance Claim payout

Unrestricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%

Increase classified salaries for step and column 1%

Increase Health and Welfare 3%

Retirement:

STRS - no increase = 19.10%

PERS -no Increase = 27.70%

No negotiated salary change to 23-24 salaries

Books, Supplies, Services, Equipment and Other Outgo

Eliminate all one time expenditures for materials

Increase Fuel, PG&E 1%

2025-26

Unrestricted: Revenue

Property Tax - 2% Increase, Secure Tax

No increase to State Revenue

Unrestricted Expenditures

2024-25

Restricted Revenue

No Increase to Federal Revenue

No Increase to State Revenue

Inc Parcel Tax 3%

Restricted Expenditures

Salaries and benefits:

Increase certificated salaries for step and column 3%

Increase classified salaries for step and column 1%

Increase Health and Welfare 3%

Retirement:

STRS - no increase = 19.10%

PERS -no Increase = 27.70%

No negotiated salary change to 23-24 salaries

Books, Supplies, Services, Equipment and Other Outgo

Eliminate all one time expenditures for material and

services paid from restricted carryover funds.

Increase excess cost to MCOE by 4.5%

2025-26

Restricted Revenue

No increase to Federal Revenue

No increase to State Revenue

Inc Parcel Tax 3%

Restricted Expenditures

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 1%
Increase Health and Welfare 3%
Retirement:
STRS - no increase = 19.10%
PERS - decrease .6% = 28.30%
Eliminate all one time expenditures for materials
No negotiated salary changes for 2025-26

Increase certificated salaries for step and column 3%
Increase classified salaries for step and column 1%
Increase Health and Welfare 3%
Retirement:
STRS - no increase = 19.10%
PERS - decrease .6% = 28.30%
Increase excess cost to MCOE by 4.5%
No negotiated salary changes for 2025-26

NICASIO SCHOOL DISTRICT

Revenue Detail

2023-24

Revenue Source	2023-24 Budget Adoption	2023-24 First Interim
Property Tax/LCFF Limit Sources	\$ 803,506	\$ 821,656
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 37,603	\$ 37,597
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 47,483	\$ 156,679
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 299,193	\$ 351,727
Total Revenues	\$ 1,187,785	\$ 1,367,658

NICASIO SCHOOL DISTRICT

2023-24

Total Expenditure Details

Expenditure Type	2023-24 Budget	2023-24 First Interim
Certificated Salaries –(Teachers, Principal)	\$ 391,737	\$ 400,683
Classified Salaries-(Aides, Office, Custodial)	\$ 171,752	\$ 173,153
Employee Benefits-(Health, Payroll Taxes)	\$ 200,486	\$ 185,956
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 200,486	\$ 185,956
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance)	\$ 326,664	\$ 523,553
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 115,741	\$ 121,979
Total Expenditures	\$ 1,275,591	\$ 1,482,012

2023-24 FIRST INTERIM

Revenue and Expenditure Summary

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>
<u>CURRENT YEAR REVENUE:</u>		
▣ Total Revenues	\$ 912,738	\$ 454,920
▣ Total Expenditures	<u>\$ 845,996</u>	<u>\$ 636,017</u>
▣ Net Inc/Dec in Fund Balance	\$ 66,742	\$ -181,097
 BEGINNING BALANCE:	 \$ 655,881	 \$ 225,99
Carryover Prior Year 2022-23		
 ENDING BALANCE:	 \$ 668,372	 \$ 99,153

Resource	Description	2023-24 Projected Totals
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	36,615.00
6230	California Clean Energy Jobs Act	342.62
6266	Educator Effectiveness, FY 2021-22	728.04
6300	Lottery: Instructional Materials	2,952.38
6546	Mental Health-Related Services	1,327.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,212.45
7435	Learning Recovery Emergency Block Grant	5,643.36
9010	Other Restricted Local	46,332.97
Total, Restricted Balance		99,153.82

COMMON MESSAGE

- ▣ Local Educational Agencies should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to educational funding. The state's total revenue for the last fiscal year will not be known until all outstanding 2022 taxes have been filed.
- ▣ Moreover, the Legislative Analyst's office recently indicated that the state may be experiencing a mild recession that began in the fourth quarter of 2022. While state revenues appear to be stabilizing, the office projects that the state will face a nearly \$10 billion deficit in 2024-25. To compound matters, the 2024-25 COLA is showing a downward trend towards 2%. This projection is based on five out of the eight data points used to calculate the statutory COLA.
- ▣ LEA'S face near and long-term challenges, including risks to the state revenue forecast, reduced ADA, cost pressures(e.g. pension rate increases) and declining enrollment. Given that each LEA has unique funding and program needs, it is crucial to continuously asses individual situations, work closely with their COE, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational program.

						2023-24	\$	7,751.33	1%	
						2022-23	\$	7,081.03	1%	
						2021-22	\$	6,959.31	1%	
						20-21	\$	6,739.00	1%	
						19-20	\$	6,670.13	1%	
						18-19	\$	6,432.31	1%	
	NICASIO PROPERTY TAX COMPARISON									
	Secure	Prior Yr	Increase	% increase	unsecured	prior yr		increase/dec	% Inc/Dec	
2023-24	\$ 775,133	\$ 742,897	\$ 32,236	4.34%	\$ 14,421	\$ 13,217	\$ 1,204	4.34%		
2022-23	\$ 742,897	\$ 708,103	\$ 34,794	4.91%	\$ 13,217	\$ 12,847	\$ 370	4.91%	Unaudited Actuals	
2021-22	\$ 708,103	\$ 695,931	\$ 12,172	1.75%	\$ 12,847	\$ 13,064	\$ (217)	1.75%	Final	
2020-21	\$ 695,931	\$ 673,900	\$ 22,031	3.27%	\$ 13,064	\$ 12,798	\$ 266	3.27%	Final	
2019-20	\$ 673,900	\$ 667,013	\$ 6,887	1.03%	\$ 12,798	\$ 12,156	\$ 642	1.03%	Unaudited Actuals	
2018-19	\$ 667,013	\$ 643,231	\$ 23,782	3.70%	\$ 12,156	\$ 12,069	\$ 87	3.70%		
2017-18	\$ 643,231	\$ 630,853	\$ 12,378	1.96%	\$ 12,069	\$ 12,862	\$ (793)	1.96%		
2016-17	\$ 630,853	\$ 618,051	\$ 12,802	2.07%	\$ 12,862	\$ 12,316	\$ 546	2.07%		
2015-16	\$ 618,051	\$ 592,541	\$ 25,510	4.31%	\$ 12,316	\$ 12,519	\$ (203)	4.31%		
2014-15	\$ 592,541	\$ 573,577	\$ 18,964	3.31%	\$ 12,519	\$ 12,573	\$ (54)	3.31%		
2013-14	\$ 573,577	\$ 567,451	\$ 6,126	1.08%	\$ 12,573	\$ 12,414	\$ 159	1.08%		
2012-13	\$ 567,451	\$ 564,080	\$ 3,371	0.60%	\$ 12,414	\$ 12,637	\$ (223)	0.60%		
2011-12	\$564,080	\$ -			\$ 12,637	\$ -		0.00%		

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Margaret Bonardi Telephone: 415-662-2184
Title: CBO E-mail: _____

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	803,506.00	803,506.00	2,871.00	821,655.00	18,149.00	2.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,571.00	7,571.00	5,292.38	25,672.00	18,101.00	239.1%
4) Other Local Revenue		8600-8799	7,674.00	7,674.00	42,857.60	65,411.00	57,737.00	752.4%
5) TOTAL, REVENUES			818,751.00	818,751.00	51,020.98	912,738.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	267,627.00	267,627.00	74,565.23	272,986.00	(5,359.00)	-2.0%
2) Classified Salaries		2000-2999	122,746.00	122,746.00	42,575.85	136,390.00	(13,644.00)	-11.1%
3) Employee Benefits		3000-3999	132,973.00	132,973.00	32,179.41	117,667.00	15,306.00	11.5%
4) Books and Supplies		4000-4999	41,587.00	41,587.00	28,462.48	45,749.00	(4,162.00)	-10.0%
5) Services and Other Operating Expenditures		5000-5999	214,224.00	214,224.00	73,285.04	273,204.00	(58,980.00)	-27.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			779,157.00	779,157.00	251,068.01	845,986.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,594.00	39,594.00	(200,047.03)	66,742.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,136.00)	(58,136.00)	0.00	(54,251.00)	3,885.00	-6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,136.00)	(58,136.00)	0.00	(54,251.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,542.00)	(18,542.00)	(200,047.03)	12,491.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	569,050.43	655,880.68		655,880.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			569,050.43	655,880.68		655,880.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			569,050.43	655,880.68		655,880.68		
2) Ending Balance, June 30 (E + F1e)			550,508.43	637,338.68		668,371.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	194,659.63	199,703.01		196,575.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	80,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	274,848.80	356,635.67		390,796.67		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,527.00	39,527.00	11,084.00	39,589.00	62.00	0.2%
Education Protection Account State Aid - Current Year		8012	6,854.00	6,854.00	1,787.00	6,854.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,705.00	2,705.00	0.00	2,675.00	(30.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	750,145.00	750,145.00	0.00	767,382.00	17,237.00	2.3%
Unsecured Roll Taxes		8042	13,541.00	13,541.00	0.00	14,421.00	880.00	6.5%
Prior Years' Taxes		8043	734.00	734.00	0.00	734.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			813,506.00	813,506.00	12,871.00	831,655.00	18,149.00	2.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			803,506.00	803,506.00	2,871.00	821,655.00	18,149.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,271.00	1,271.00	0.00	1,221.00	(50.00)	-3.9%
Lottery - Unrestricted and Instructional Materials		8560	5,800.00	5,800.00	208.38	5,800.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	500.00	500.00	5,084.00	18,651.00	18,151.00	3,630.2%
TOTAL, OTHER STATE REVENUE			7,571.00	7,571.00	5,292.38	25,672.00	18,101.00	239.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.00	12,000.00	9,500.00	380.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,896.14)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	500.00	500.00	43,081.62	44,537.00	44,037.00	8,807.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	7,672.12	8,874.00	4,200.00	89.9%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,674.00	7,674.00	42,857.60	65,411.00	57,737.00	752.4%
TOTAL, REVENUES			818,751.00	818,751.00	51,020.98	912,738.00	93,987.00	11.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	184,937.00	184,937.00	52,013.27	190,296.00	(5,359.00)	-2.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,690.00	82,690.00	22,551.96	82,690.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			267,627.00	267,627.00	74,565.23	272,986.00	(5,359.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,060.00	7,060.00	6,148.65	21,074.00	(14,014.00)	-198.5%
Classified Support Salaries		2200	40,788.00	40,788.00	12,645.25	43,033.00	(2,245.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,898.00	74,898.00	23,781.95	70,283.00	4,615.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.00	2,000.00	(2,000.00)	New
TOTAL, CLASSIFIED SALARIES			122,746.00	122,746.00	42,575.85	136,390.00	(13,644.00)	-11.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	51,213.00	51,213.00	13,982.20	51,882.00	(669.00)	-1.3%
PERS		3201-3202	28,941.00	28,941.00	5,894.67	18,603.00	10,338.00	35.7%
OASDI/Medicare/Alternative		3301-3302	13,124.00	13,124.00	4,268.07	14,569.00	(1,445.00)	-11.0%
Health and Welfare Benefits		3401-3402	35,661.00	35,661.00	7,097.12	28,430.00	7,231.00	20.3%
Unemployment Insurance		3501-3502	780.00	780.00	57.78	797.00	(17.00)	-2.2%
Workers' Compensation		3601-3602	3,254.00	3,254.00	879.57	3,386.00	(132.00)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			132,973.00	132,973.00	32,179.41	117,667.00	15,306.00	11.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	8,786.08	8,978.00	(5,978.00)	-199.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	956.00	(956.00)	New
Materials and Supplies		4300	37,433.00	37,433.00	17,642.86	33,397.00	4,036.00	10.8%
Noncapitalized Equipment		4400	1,154.00	1,154.00	2,033.54	2,418.00	(1,264.00)	-109.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,587.00	41,587.00	28,462.48	45,749.00	(4,162.00)	-10.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	321.87	8,200.00	(8,000.00)	-4,000.0%
Dues and Memberships		5300	2,500.00	2,500.00	2,131.98	3,050.00	(550.00)	-22.0%
Insurance		5400-5450	18,104.00	18,104.00	24,084.00	24,084.00	(5,980.00)	-33.0%
Operations and Housekeeping Services		5500	49,600.00	49,600.00	8,579.43	50,100.00	(500.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,150.00	14,150.00	1,237.54	14,634.00	(484.00)	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	125,419.00	125,419.00	34,857.44	165,036.00	(39,617.00)	-31.6%
Communications		5900	4,251.00	4,251.00	2,072.78	8,100.00	(3,849.00)	-90.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,224.00	214,224.00	73,285.04	273,204.00	(58,980.00)	-27.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			779,157.00	779,157.00	251,068.01	845,996.00	(66,839.00)	-8.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(148,136.00)	(148,136.00)	0.00	(144,251.00)	3,885.00	-2.6%
Contributions from Restricted Revenues		8990	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,136.00)	(58,136.00)	0.00	(54,251.00)	3,885.00	-6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,136.00)	(58,136.00)	0.00	(54,251.00)	3,885.00	-6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,603.00	37,603.00	0.00	37,597.00	(6.00)	0.0%
3) Other State Revenue		8300-8599	39,912.00	39,912.00	55,839.19	131,007.00	91,095.00	228.2%
4) Other Local Revenue		8600-8799	291,519.00	291,519.00	33,975.00	286,316.00	(5,203.00)	-1.8%
5) TOTAL, REVENUES			369,034.00	369,034.00	89,814.19	454,920.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,110.00	124,110.00	33,515.74	127,697.00	(3,587.00)	-2.9%
2) Classified Salaries		2000-2999	49,006.00	49,006.00	8,066.62	36,762.00	12,244.00	25.0%
3) Employee Benefits		3000-3999	67,513.00	67,513.00	8,494.06	68,289.00	(776.00)	-1.1%
4) Books and Supplies		4000-4999	27,604.00	27,604.00	7,852.39	30,940.00	(3,336.00)	-12.1%
5) Services and Other Operating Expenditures		5000-5999	112,460.00	112,460.00	23,447.20	250,349.50	(137,889.50)	-122.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			496,434.00	496,434.00	81,376.01	636,016.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,400.00)	(127,400.00)	8,438.18	(181,096.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	58,136.00	58,136.00	0.00	54,251.00	(3,885.00)	-6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,136.00	58,136.00	0.00	54,251.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,264.00)	(69,264.00)	8,438.18	(126,845.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,039.94	225,999.32		225,999.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,039.94	225,999.32		225,999.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,039.94	225,999.32		225,999.32		
2) Ending Balance, June 30 (E + F1e)			55,775.94	156,735.32		99,153.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,776.74	169,432.94		99,153.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.80)	(12,697.62)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	12,220.00	12,220.00	0.00	12,220.00	0.00	0.0%
Special Education Discretionary Grants		8182	445.00	445.00	0.00	439.00	(6.00)	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,367.00	1,367.00	0.00	1,367.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,284.00	22,284.00	0.00	22,284.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,603.00	37,603.00	0.00	37,597.00	(6.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,256.00	2,256.00	390.33	2,256.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,656.00	37,656.00	55,448.86	128,751.00	91,095.00	241.9%
TOTAL, OTHER STATE REVENUE			39,912.00	39,912.00	55,839.19	131,007.00	91,095.00	228.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	228,820.00	228,820.00	0.00	228,820.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,467.00	39,467.00	33,975.00	33,967.00	(5,500.00)	-13.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	22,232.00	22,232.00	0.00	22,529.00	297.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			291,519.00	291,519.00	33,975.00	286,316.00	(5,203.00)	-1.8%
TOTAL, REVENUES			369,034.00	369,034.00	89,814.19	454,920.00	85,886.00	23.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	81,859.00	81,859.00	21,661.54	83,232.00	(1,373.00)	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,251.00	42,251.00	11,854.20	44,465.00	(2,214.00)	-5.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			124,110.00	124,110.00	33,515.74	127,697.00	(3,587.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,006.00	49,006.00	8,066.62	34,512.00	14,494.00	29.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	2,250.00	(2,250.00)	New
TOTAL, CLASSIFIED SALARIES			49,006.00	49,006.00	8,066.62	36,762.00	12,244.00	25.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,250.00	58,250.00	6,401.51	58,883.00	(633.00)	-1.1%
PERS		3201-3202	2,008.00	2,008.00	540.99	2,008.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,479.00	5,479.00	1,201.65	5,511.00	(32.00)	-0.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	410.00	410.00	21.59	400.00	10.00	2.4%
Workers' Compensation		3601-3602	1,366.00	1,366.00	328.32	1,487.00	(121.00)	-8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			67,513.00	67,513.00	8,494.06	68,289.00	(776.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	1,266.57	6,230.00	3,770.00	37.7%
Books and Other Reference Materials		4200	1,474.00	1,474.00	522.48	1,974.00	(500.00)	-33.9%
Materials and Supplies		4300	13,130.00	13,130.00	1,503.70	15,736.00	(2,606.00)	-19.8%
Noncapitalized Equipment		4400	3,000.00	3,000.00	4,569.64	7,000.00	(4,000.00)	-133.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,604.00	27,604.00	7,852.39	30,940.00	(3,336.00)	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,267.00	12,267.00	189.00	12,267.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	93,693.00	93,693.00	22,008.20	234,582.50	(140,889.50)	-150.4%
Communications		5900	6,500.00	6,500.00	1,250.00	3,500.00	3,000.00	46.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,460.00	112,460.00	23,447.20	250,349.50	(137,889.50)	-122.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			496,434.00	496,434.00	81,376.01	636,016.50	(139,582.50)	-28.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	148,136.00	148,136.00	0.00	144,251.00	(3,885.00)	-2.6%
Contributions from Restricted Revenues		8990	(90,000.00)	(90,000.00)	0.00	(90,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			58,136.00	58,136.00	0.00	54,251.00	(3,885.00)	-6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,136.00	58,136.00	0.00	54,251.00	3,885.00	6.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	803,506.00	803,506.00	2,871.00	821,655.00	18,149.00	2.3%
2) Federal Revenue		8100-8299	37,603.00	37,603.00	0.00	37,597.00	(6.00)	0.0%
3) Other State Revenue		8300-8599	47,483.00	47,483.00	61,131.57	156,679.00	109,196.00	230.0%
4) Other Local Revenue		8600-8799	299,193.00	299,193.00	76,832.60	351,727.00	52,534.00	17.6%
5) TOTAL, REVENUES			1,187,785.00	1,187,785.00	140,835.17	1,367,658.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	391,737.00	391,737.00	108,080.97	400,683.00	(8,946.00)	-2.3%
2) Classified Salaries		2000-2999	171,752.00	171,752.00	50,642.47	173,152.00	(1,400.00)	-0.8%
3) Employee Benefits		3000-3999	200,486.00	200,486.00	40,673.47	185,956.00	14,530.00	7.2%
4) Books and Supplies		4000-4999	69,191.00	69,191.00	36,314.87	76,689.00	(7,498.00)	-10.8%
5) Services and Other Operating Expenditures		5000-5999	326,684.00	326,684.00	96,732.24	523,553.50	(196,869.50)	-60.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,275,591.00	1,275,591.00	332,444.02	1,482,012.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(87,806.00)	(87,806.00)	(191,608.85)	(114,354.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(87,806.00)	(87,806.00)	(191,608.85)	(114,354.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	694,090.37	881,880.00		881,880.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			694,090.37	881,880.00		881,880.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			694,090.37	881,880.00		881,880.00		
2) Ending Balance, June 30 (E + F1e)			606,284.37	794,074.00		767,525.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,776.74	169,432.94		99,153.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	194,659.63	199,703.01		196,575.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	80,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	274,848.00	343,938.05		390,796.67		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,527.00	39,527.00	11,084.00	39,589.00	62.00	0.2%
Education Protection Account State Aid - Current Year		8012	6,854.00	6,854.00	1,787.00	6,854.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,705.00	2,705.00	0.00	2,675.00	(30.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	750,145.00	750,145.00	0.00	767,382.00	17,237.00	2.3%
Unsecured Roll Taxes		8042	13,541.00	13,541.00	0.00	14,421.00	880.00	6.5%
Prior Years' Taxes		8043	734.00	734.00	0.00	734.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			813,506.00	813,506.00	12,871.00	831,655.00	18,149.00	2.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			803,506.00	803,506.00	2,871.00	821,655.00	18,149.00	2.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	12,220.00	12,220.00	0.00	12,220.00	0.00	0.0%
Special Education Discretionary Grants		8182	445.00	445.00	0.00	439.00	(6.00)	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,367.00	1,367.00	0.00	1,367.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,284.00	22,284.00	0.00	22,284.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,603.00	37,603.00	0.00	37,597.00	(6.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,271.00	1,271.00	0.00	1,221.00	(50.00)	-3.9%
Lottery - Unrestricted and Instructional Materials		8560	8,056.00	8,056.00	598.71	8,056.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

21 65409 0000000
Form 011
E81S51H4RT(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,156.00	38,156.00	60,532.86	147,402.00	109,246.00	286.3%
TOTAL, OTHER STATE REVENUE			47,483.00	47,483.00	61,131.57	156,679.00	109,196.00	230.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	228,820.00	228,820.00	0.00	228,820.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.00	12,000.00	9,500.00	380.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,896.14)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,967.00	39,967.00	77,056.62	78,504.00	38,537.00	96.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	7,672.12	8,874.00	4,200.00	89.9%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	22,232.00	22,232.00	0.00	22,529.00	297.00	1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			299,193.00	299,193.00	76,832.60	351,727.00	52,534.00	17.6%
TOTAL, REVENUES			1,187,785.00	1,187,785.00	140,835.17	1,367,658.00	179,873.00	15.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	266,796.00	266,796.00	73,674.81	273,528.00	(6,732.00)	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,941.00	124,941.00	34,406.16	127,155.00	(2,214.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			391,737.00	391,737.00	108,080.97	400,683.00	(8,946.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,066.00	56,066.00	14,215.27	55,586.00	480.00	0.9%
Classified Support Salaries		2200	40,788.00	40,788.00	12,645.25	43,033.00	(2,245.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,898.00	74,898.00	23,781.95	70,283.00	4,615.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.00	4,250.00	(4,250.00)	New
TOTAL, CLASSIFIED SALARIES			171,752.00	171,752.00	50,642.47	173,152.00	(1,400.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	109,463.00	109,463.00	20,383.71	110,765.00	(1,302.00)	-1.2%
PERS		3201-3202	30,949.00	30,949.00	6,435.66	20,611.00	10,338.00	33.4%
OASDI/Medicare/Alternative		3301-3302	18,603.00	18,603.00	5,469.72	20,080.00	(1,477.00)	-7.9%
Health and Welfare Benefits		3401-3402	35,661.00	35,661.00	7,097.12	28,430.00	7,231.00	20.3%
Unemployment Insurance		3501-3502	1,190.00	1,190.00	79.37	1,197.00	(7.00)	-0.6%
Workers' Compensation		3601-3602	4,620.00	4,620.00	1,207.89	4,873.00	(253.00)	-5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			200,486.00	200,486.00	40,673.47	185,956.00	14,530.00	7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,000.00	13,000.00	10,042.65	15,208.00	(2,208.00)	-17.0%
Books and Other Reference Materials		4200	1,474.00	1,474.00	522.48	2,930.00	(1,456.00)	-98.8%
Materials and Supplies		4300	50,563.00	50,563.00	19,146.56	49,133.00	1,430.00	2.8%
Noncapitalized Equipment		4400	4,154.00	4,154.00	6,603.18	9,418.00	(5,264.00)	-126.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,191.00	69,191.00	36,314.87	76,689.00	(7,498.00)	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,467.00	12,467.00	510.87	20,467.00	(8,000.00)	-64.2%
Dues and Memberships		5300	2,500.00	2,500.00	2,131.98	3,050.00	(550.00)	-22.0%
Insurance		5400-5450	18,104.00	18,104.00	24,084.00	24,084.00	(5,980.00)	-33.0%
Operations and Housekeeping Services		5500	49,600.00	49,600.00	8,579.43	50,100.00	(500.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,150.00	14,150.00	1,237.54	14,634.00	(484.00)	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	219,112.00	219,112.00	56,865.64	399,618.50	(180,506.50)	-82.4%
Communications		5900	10,751.00	10,751.00	3,322.78	11,600.00	(849.00)	-7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			326,684.00	326,684.00	96,732.24	523,553.50	(196,869.50)	-60.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,741.00	115,741.00	0.00	121,979.00	(6,238.00)	-5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,275,591.00	1,275,591.00	332,444.02	1,482,012.50	(206,421.50)	-16.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

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

Resource	Description	2023-24 Projected Totals
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	36,615.00
6230	California Clean Energy Jobs Act	342.62
6266	Educator Effectiveness, FY 2021-22	728.04
6300	Lottery : Instructional Materials	2,952.38
6546	Mental Health-Related Services	1,327.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,212.45
7435	Learning Recovery Emergency Block Grant	5,643.36
9010	Other Restricted Local	46,332.97
Total, Restricted Balance		99,153.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	(329.10)	250.00	0.00	0.0%
5) TOTAL, REVENUES			10,250.00	10,250.00	9,670.90	10,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250.00	250.00	9,670.90	250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250.00	250.00	9,670.90	250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,540.90	43,562.84		43,562.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,540.90	43,562.84		43,562.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,540.90	43,562.84		43,562.84		
2) Ending Balance, June 30 (E + F1e)			53,790.90	43,812.84		43,812.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	53,790.90	43,812.84		43,812.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.00	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(329.10)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	250.00	(329.10)	250.00	0.00	0.0%
TOTAL, REVENUES			10,250.00	10,250.00	9,670.90	10,250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(2,392.06)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(2,392.06)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,392.06)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,392.06)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	285,627.49	316,996.67		316,996.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			285,627.49	316,996.67		316,996.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			285,627.49	316,996.67		316,996.67		
2) Ending Balance, June 30 (E + F1e)			285,627.49	316,996.67		316,996.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	285,627.49	316,996.67		316,996.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,392.06)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(2,392.06)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(2,392.06)	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	821,655.00	1.87%	837,003.00	1.87%	852,658.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,672.00	0.00%	25,672.00	0.00%	25,672.00
4. Other Local Revenues	8600-8799	65,411.00	(64.77%)	23,044.00	0.00%	23,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(54,251.00)	10.03%	(59,690.00)	9.57%	(65,401.00)
6. Total (Sum lines A1 thru A5c)		858,487.00	(3.78%)	826,029.00	1.20%	835,973.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				272,986.00		278,805.00
b. Step & Column Adjustment				7,819.00		8,053.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	272,986.00	2.13%	278,805.00	2.89%	286,858.00
2. Classified Salaries						
a. Base Salaries				136,390.00		136,459.00
b. Step & Column Adjustment				1,319.00		1,332.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,250.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	136,390.00	.05%	136,459.00	.98%	137,791.00
3. Employee Benefits	3000-3999	117,667.00	2.59%	120,715.00	3.00%	124,340.00
4. Books and Supplies	4000-4999	45,749.00	(18.88%)	37,112.00	.72%	37,381.00
5. Services and Other Operating Expenditures	5000-5999	273,204.00	(7.66%)	252,263.00	3.00%	259,829.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		845,996.00	(2.44%)	825,354.00	2.53%	846,199.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		12,491.00		675.00		(10,226.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		655,880.68		668,371.68		669,046.68
2. Ending Fund Balance (Sum lines C and D1)		668,371.68		669,046.68		658,820.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	196,575.01		192,908.00		189,689.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
2. Unassigned/Unappropriated	9790	390,796.67		395,138.68		388,131.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		668,371.68		669,046.68		658,820.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	390,796.67		395,138.68		388,131.68
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		470,796.67		475,138.68		468,131.68
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Remove one-time bonus						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	37,597.00	0.00%	37,597.00	0.00%	37,597.00
3. Other State Revenues	8300-8599	131,007.00	0.00%	131,007.00	0.00%	131,007.00
4. Other Local Revenues	8600-8799	286,316.00	4.46%	299,086.00	1.75%	304,317.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	54,251.00	10.03%	59,690.00	9.57%	65,401.00
6. Total (Sum lines A1 thru A5c)		509,171.00	3.58%	527,380.00	2.07%	538,322.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				127,697.00		128,408.00
b. Step & Column Adjustment				3,711.00		3,822.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	127,697.00	.56%	128,408.00	2.98%	132,230.00
2. Classified Salaries						
a. Base Salaries				36,762.00		35,336.00
b. Step & Column Adjustment				74.00		75.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,762.00	(3.88%)	35,336.00	.21%	35,411.00
3. Employee Benefits	3000-3999	68,289.00	.54%	68,660.00	1.17%	69,466.00
4. Books and Supplies	4000-4999	30,940.00	(29.60%)	21,783.00	(12.59%)	19,040.00
5. Services and Other Operating Expenditures	5000-5999	250,349.50	(46.04%)	135,078.00	(8.96%)	122,969.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,979.00	4.46%	127,418.00	4.48%	133,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		636,016.50	(18.76%)	516,683.00	(.86%)	512,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(126,845.50)		10,697.00		26,077.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		225,999.32		99,153.82		109,850.82
2. Ending Fund Balance (Sum lines C and D1)		99,153.82		109,850.82		135,927.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	99,153.82		109,850.82		135,927.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		99,153.82		109,850.82		135,927.82
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Remove one-time bonus						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	821,655.00	1.87%	837,003.00	1.87%	852,658.00
2. Federal Revenues	8100-8299	37,597.00	0.00%	37,597.00	0.00%	37,597.00
3. Other State Revenues	8300-8599	156,679.00	0.00%	156,679.00	0.00%	156,679.00
4. Other Local Revenues	8600-8799	351,727.00	(8.41%)	322,130.00	1.62%	327,361.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,367,658.00	(1.04%)	1,353,409.00	1.54%	1,374,295.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				400,683.00		407,213.00
b. Step & Column Adjustment				11,530.00		11,875.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	400,683.00	1.63%	407,213.00	2.92%	419,088.00
2. Classified Salaries						
a. Base Salaries				173,152.00		171,795.00
b. Step & Column Adjustment				1,393.00		1,407.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,750.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	173,152.00	(.78%)	171,795.00	.82%	173,202.00
3. Employee Benefits	3000-3999	185,956.00	1.84%	189,375.00	2.34%	193,806.00
4. Books and Supplies	4000-4999	76,689.00	(23.20%)	58,895.00	(4.20%)	56,421.00
5. Services and Other Operating Expenditures	5000-5999	523,553.50	(26.02%)	387,341.00	(1.17%)	382,798.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,979.00	4.46%	127,418.00	4.48%	133,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,482,012.50	(9.44%)	1,342,037.00	1.22%	1,358,444.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(114,354.50)		11,372.00		15,851.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		881,880.00		767,525.50		778,897.50
2. Ending Fund Balance (Sum lines C and D1)		767,525.50		778,897.50		794,748.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	99,153.82		109,850.82		135,927.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	196,575.01		192,908.00		189,689.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	390,796.67		395,138.68		388,131.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		767,525.50		778,897.50		794,748.50
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	80,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	390,796.67		395,138.68		388,131.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		470,796.67		475,138.68		468,131.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.77%		35.40%		34.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Marin County					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34.09		34.09		34.09
3. Calculating the Reserves						
e. Expenditures and Other Financing Uses (Line B11)		1,482,012.50		1,342,037.00		1,358,444.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,482,012.50		1,342,037.00		1,358,444.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		74,100.63		67,101.85		67,922.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		80,000.00		80,000.00		80,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34.72	34.72	34.09	34.09	(.63)	-2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	34.72	34.72	34.09	34.09	(.63)	-2.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34.72	34.72	34.09	34.09	(.63)	-2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			October							
A. BEGINNING CASH			1,038,505.00	989,884.00	835,851.00	749,888.00	739,913.00	681,975.00	1,170,894.00	1,100,313.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,979.00	1,979.00	5,350.00	3,563.00	3,563.00	4,287.00	4,287.00	4,287.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	13,489.00	450,000.00	10,000.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	10,000.00
Other State Revenue	8300-8599		3,539.00	3,539.00	47,224.00	6,830.00	15,000.00	40,000.00	4,500.00	4,500.00
Other Local Revenue	8600-8799		(7,896.00)	6,474.00	35,387.00	42,868.00	9,021.00	130,000.00	15,000.00	0.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(2,378.00)	11,992.00	87,961.00	53,261.00	46,073.00	624,287.00	33,787.00	18,787.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	35,457.00	36,332.00	36,292.00	39,707.00	36,128.00	36,128.00	36,128.00
Classified Salaries	2000-2999		8,724.00	12,991.00	14,695.00	14,232.00	18,833.00	14,882.00	14,882.00	14,882.00
Employee Benefits	3000-3999		4,106.00	12,203.00	13,980.00	10,385.00	14,152.00	18,733.00	18,733.00	18,733.00
Books and Supplies	4000-4999		2,522.00	17,616.00	9,249.00	6,928.00	8,000.00	4,625.00	4,625.00	4,625.00
Services	5000-5999		12,520.00	31,929.00	36,748.00	15,536.00	21,319.00	70,000.00	25,000.00	50,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			27,872.00	110,196.00	111,004.00	83,373.00	102,011.00	144,368.00	99,368.00	124,368.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,304.00	4,595.00	4,169.00	9,889.00	3,000.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	3,304.00	4,595.00	4,169.00	9,889.00	3,000.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		21,675.00	60,424.00	67,089.00	(10,248.00)	5,000.00	(9,000.00)	5,000.00	(5,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	21,675.00	60,424.00	67,089.00	(10,248.00)	5,000.00	(9,000.00)	5,000.00	(5,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(18,371.00)	(55,829.00)	(62,920.00)	20,137.00	(2,000.00)	9,000.00	(5,000.00)	5,000.00
E. NET INCREASE/DECREASE (B - C + D)			(48,621.00)	(154,033.00)	(85,963.00)	(9,975.00)	(57,938.00)	488,919.00	(70,581.00)	(100,581.00)
F. ENDING CASH (A + E)			989,884.00	835,851.00	749,888.00	739,913.00	681,975.00	1,170,894.00	1,100,313.00	999,732.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

21 65409 0000000
Form CASH
E81S51H4RT(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		999,732.00	904,151.00	1,163,793.00	1,089,212.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,287.00	4,287.00	4,287.00	4,287.00	0.00		46,443.00	46,443.00
Property Taxes	8020-8079	0.00	311,723.00	0.00	0.00	0.00		785,212.00	785,212.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(10,000.00)	0.00		(10,000.00)	(10,000.00)
Federal Revenue	8100-8299	2,000.00	0.00	8,000.00	12,597.00	0.00		37,597.00	37,597.00
Other State Revenue	8300-8599	4,500.00	10,000.00	4,500.00	12,547.00	0.00		156,679.00	156,679.00
Other Local Revenue	8600-8799	3,000.00	30,000.00	5,000.00	82,873.00	0.00		351,727.00	351,727.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,787.00	356,010.00	21,787.00	102,304.00	0.00	0.00	1,367,658.00	1,367,658.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	36,128.00	36,128.00	36,128.00	36,128.00	0.00		400,684.00	400,683.00
Classified Salaries	2000-2999	14,882.00	14,882.00	14,882.00	14,385.00	0.00		173,152.00	173,152.00
Employee Benefits	3000-3999	18,733.00	18,733.00	18,733.00	18,733.00	0.00		185,957.00	185,956.00
Books and Supplies	4000-4999	4,625.00	4,625.00	4,625.00	4,625.00	0.00		76,690.00	76,689.00
Services	5000-5999	40,000.00	25,000.00	25,000.00	170,502.00	0.00		523,554.00	523,553.50
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				121,979.00			121,979.00	121,979.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		114,368.00	99,368.00	99,368.00	366,352.00	0.00	0.00	1,482,016.00	1,482,012.50
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(20,000.00)			4,957.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(20,000.00)	0.00	0.00	4,957.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(5,000.00)	(3,000.00)	(3,000.00)	(130,000.00)	0.00		(6,060.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(5,000.00)	(3,000.00)	(3,000.00)	(130,000.00)	0.00	0.00	(6,060.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		5,000.00	3,000.00	3,000.00	110,000.00	0.00	0.00	11,017.00	
E. NET INCREASE/DECREASE (B - C + D)		(95,581.00)	259,642.00	(74,581.00)	(154,048.00)	0.00	0.00	(103,341.00)	(114,354.50)
F. ENDING CASH (A + E)		904,151.00	1,163,793.00	1,089,212.00	935,164.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								935,164.00	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,482,012.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,597.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,000.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,000.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,443,415.50
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				34.09
B. Expenditures per ADA (Line I.E divided by Line II.A)				42,341.32
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,202,842.11	32.29
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,202,842.11	32.29
B. Required effort (Line A.2 times 90%)	1,082,557.90	29.06
C. Current year expenditures (Line I.E and Line II.B)	1,443,415.50	42,341.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 34,759.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 725,032.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 106,784.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 14,318.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,305.46
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)	127,407.46
9. Carry-Forward Adjustment (Part IV, Line F)	23,817.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	151,225.16
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	715,442.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	258,517.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	93,964.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	25,470.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,500.00
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)	1,400.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	125,332.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,232,626.04
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	10.34%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	12.27%

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) 127,407.46

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 5,251.12

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 (8.83%) times Part III, Line B19); zero if negative 23,817.70

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 23,817.70

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) 23,817.70

Approved
indirect
cost rate: 8.83%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	34.72	34.09		
	Charter School	0.00	0.00		
	Total ADA	34.72	34.09	(1.8%)	Met
1st Subsequent Year (2024-25)	District Regular	34.72	34.09		
	Charter School				
	Total ADA	34.72	34.09	(1.8%)	Met
2nd Subsequent Year (2025-26)	District Regular	34.72	34.09		
	Charter School				
	Total ADA	34.72	34.09	(1.8%)	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	35.00		
	Charter School			
	Total Enrollment	35.00	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	35.00		
	Charter School			
	Total Enrollment	35.00	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	35.00		
	Charter School			
	Total Enrollment	35.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	37	34	
Charter School			
Total ADA/Enrollment	37	34	108.8%
Second Prior Year (2021-22)			
District Regular	33	36	
Charter School			
Total ADA/Enrollment	33	36	91.7%
First Prior Year (2022-23)			
District Regular	32	34	
Charter School			
Total ADA/Enrollment	32	34	94.1%
Historical Average Ratio:			98.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	34	35		
Charter School	0			
Total ADA/Enrollment	34	35	97.1%	Met
1st Subsequent Year (2024-25)				
District Regular	34	35		
Charter School				
Total ADA/Enrollment	34	35	97.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	34	35		
Charter School				
Total ADA/Enrollment	34	35	97.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	813,506.00	831,655.00	2.2%	Not Met
1st Subsequent Year (2024-25)	819,506.00	847,003.00	3.4%	Not Met
2nd Subsequent Year (2025-26)	825,506.00	862,658.00	4.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase to property tax since budget adoption.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	468,227.30	652,923.15	71.7%
Second Prior Year (2021-22)	464,515.51	746,659.58	62.2%
First Prior Year (2022-23)	522,424.92	776,563.23	67.3%
	Historical Average Ratio:		67.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	62.1% to 72.1%	62.1% to 72.1%	62.1% to 72.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	527,043.00	845,996.00	62.3%	Met
1st Subsequent Year (2024-25)	535,979.00	825,354.00	64.9%	Met
2nd Subsequent Year (2025-26)	548,989.00	846,199.00	64.9%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim		Change Is Outside Explanation Range
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2023-24)	37,603.00	37,597.00	0.0%	No
1st Subsequent Year (2024-25)	37,603.00	37,597.00	0.0%	No
2nd Subsequent Year (2025-26)	37,603.00	37,597.00	0.0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	47,483.00	156,679.00	230.0%	Yes
1st Subsequent Year (2024-25)	57,623.00	156,679.00	171.9%	Yes
2nd Subsequent Year (2025-26)	59,515.00	156,679.00	163.3%	Yes
Explanation: (required if Yes)	Budget Adoption did not include UPK or ELOP allocations.			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	299,193.00	351,727.00	17.6%	Yes
1st Subsequent Year (2024-25)	305,563.00	322,130.00	5.4%	Yes
2nd Subsequent Year (2025-26)	310,723.00	327,361.00	5.4%	Yes
Explanation: (required if Yes)	Increase due to PERS refund in 23-24 and increase to interest income in all years.			
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	69,191.00	76,689.00	10.8%	Yes
1st Subsequent Year (2024-25)	63,230.00	58,895.00	-6.9%	Yes
2nd Subsequent Year (2025-26)	62,364.00	56,421.00	-9.5%	Yes
Explanation: (required if Yes)	One-time funds and other misc. changes.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	326,684.00	523,553.50	60.3%	Yes
1st Subsequent Year (2024-25)	287,555.00	387,341.00	34.7%	Yes
2nd Subsequent Year (2025-26)	282,990.00	382,798.00	35.3%	Yes
Explanation: (required if Yes)	Due to ELOP expenditures and additional food service costs not included in budget adoption.			

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	384,279.00	546,003.00	42.1%	Not Met
1st Subsequent Year (2024-25)	400,789.00	516,406.00	28.8%	Not Met
2nd Subsequent Year (2025-26)	407,841.00	521,637.00	27.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	395,875.00	600,242.50	51.6%	Not Met
1st Subsequent Year (2024-25)	350,785.00	446,236.00	27.2%	Not Met
2nd Subsequent Year (2025-26)	345,354.00	439,219.00	27.2%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

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

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

Explanation:

Federal Revenue

(linked from 6A
if NOT met)

Explanation:

Other State Revenue

(linked from 6A
if NOT met)

Explanation:

Other Local Revenue

(linked from 6A
if NOT met)

Budget Adoption did not include UPK or ELOP allocations.

Increase due to PERS refund in 23-24 and increase to interest income in all years.

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

Explanation:

Books and Supplies

(linked from 6A
if NOT met)

Explanation:

Services and Other Exps

(linked from 6A
if NOT met)

One-time funds and other misc. changes.

Due to ELOP expenditures and additional food service costs not included in budget adoption.

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	37,225.08	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	31.8%	35.4%	34.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.6%	11.8%	11.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	12,491.00	845,996.00	N/A	Met
1st Subsequent Year (2024-25)	675.00	825,354.00	N/A	Met
2nd Subsequent Year (2025-26)	(10,226.00)	846,199.00	1.2%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	767,525.50	Met
1st Subsequent Year (2024-25)	778,897.50	Met
2nd Subsequent Year (2025-26)	794,748.50	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	935,164.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	34,09	34,09	34,09
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

Marin County

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,482,012.50	1,342,037.00	1,358,444.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,482,012.50	1,342,037.00	1,358,444.00

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

5%	5%	5%
74,100.63	67,101.85	67,922.20
80,000.00	80,000.00	80,000.00
80,000.00	80,000.00	80,000.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	80,000.00	80,000.00	80,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	390,796.67	395,138.68	388,131.68
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	470,796.67	475,138.68	468,131.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.77%	35.40%	34.46%
District's Reserve Standard (Section 10B, Line 7):	80,000.00	80,000.00	80,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(148,136.00)	(144,251.00)	-2.6%	(3,885.00)	Met
1st Subsequent Year (2024-25)	(153,312.00)	(149,690.00)	-2.4%	(3,622.00)	Met
2nd Subsequent Year (2025-26)	(158,747.00)	(155,400.95)	-2.1%	(3,346.05)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2	Parcel Tax		545,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				545,000

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	235,000	260,000	285,000	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	235,000	260,000	285,000	0
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	No	

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General obligation bonds are collected and paid by the Marin County Treasury from Parcel Taxes.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

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

No

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

n/a

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

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A) First Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A) First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4. Comments:

--

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

3 Self-Insurance Contributions

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

4 Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.0	3.0	3.0	3.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4,663

7. Amount included for any tentative salary schedule increases

0 0 0

Certificated (Non-management) Health and Welfare (H&W) Benefits

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
15,210	15,971	16,769
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
11,130	11,530	11,976
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

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

n/a

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

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

--	--	--

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Nicasio School District

Since 1862

Agenda Item # 26

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Barbara Snekkevik, Principal
Date: December 14, 2023
Re: Action: Review and Approval of AR 5117 Interdistrict Attendance Classroom Enrollment Capacities

Objective:

To review and approve AR 5117 regarding classroom enrollment capacities for the 2024-25 school year.

Background:

In accordance with BP 5117, classroom configurations, grade level target and classroom capacity will be reviewed periodically for interdistrict attendance purposes, and any changes shall be determined by the Governing Board no later than April 30th. Future year requests may be submitted on or after first Monday in February 2024. Requests received on or before the first Friday in May will be considered at the Regular Meeting of the Board of Trustees in June 2024. Future year requests received after the first Friday in May will be considered at a subsequent meeting.

Funding Source/Cost:

NA

Recommendation:

Staff recommends review and adoption of current classroom enrollment capacities for the 2024-25 school year.

NICASIO SCHOOL DISTRICT

Board Policy

Series 5000: Students

BP 5117

INTERDISTRICT ATTENDANCE

Overview

The Governing Board is committed to maintaining a quality neighborhood school, serving families and providing continuity of education for children. The Governing Board believes that children generally should attend elementary schools in the communities where they live and supports the concept of neighborhood schools but will consider interdistrict transfer requests ("IDT Request") with the intent of serving the best interests of the student and the Nicasio School District community.

After enrollment of current residents for the requested transfer year and determination of grade-level configurations, an interdistrict transfer request may be approved or denied by the District on the bases specified in Administrative Regulation 5117.

IDT Requests may be approved for a maximum period of one school year.

Parents/guardians of students residing in Nicasio School District who would like their children to attend school in another district and parents/guardians of students residing in other districts who would like their children to attend school in Nicasio School District must submit a complete IDT Request each year.

Definitions and Timelines

A **"current year request"** means a request for IDT Request received 15 or fewer calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (c))

A **"future year request"** means an IDT Request received 16 or more calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. (E.C. §46600.1 (e))

At the regular meeting held in December, the Governing Board will determine anticipated capacity limits for classroom configurations for the following school year.

Notice of the Governing Board's final decision on current year requests will be given within 30 calendar days from the date the request was received. (E.C. §46600.2(a)(5)(A))

Future year requests may be submitted on or after first Monday in February. Requests received on or before the first Friday in May will be considered at the Regular Meeting of the Board of Trustees in June. Future year requests received after the first Friday in May will be considered at a subsequent meeting.

Notice of the Governing Board's final decision on future year requests will be given as soon as possible, but no later than 14 calendar days after the commencement of instruction in the school year for which

interdistrict transfer is sought. (E.C. §46600.2(a)(5)(B))

An interdistrict transfer request, if approved, shall be limited to a maximum period of one school year and shall be subject to revocation or non-renewal for reasons specified in Administrative Regulation 5117.

See Administrative Regulation 5117 for Bases for Approval and Denial of IDT Requests and for Bases for Revocation of IDT Attendance Contracts.

Right to Appeal Denial of IDT Request

A parent/guardian may appeal the Superintendent's, or designee's, denial of an IDT Request to the Governing Board by submitting a written appeal to the Nicasio School District Governing Board on or before fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board upholds the denial, a parent/guardian may appeal to the Marin County Board of Education within 30 calendar days from the date of the Governing Board's decision.

Legal Reference:

EDUCATION CODE

46600-46611 Interdistrict attendance agreements
48204 Residency requirements for school attendance
48300-48315 Student attendance alternatives
48915 Expulsion; particular circumstances
48915.1 Expelled individuals: enrollment in another district
48918 Rules governing expulsion procedures
48980 Notice at beginning of term
52317 ROP, enrollment of students, interdistrict attendance

GOVERNMENT CODE

6250-6270 Public Records Act

ATTORNEY GENERAL OPINIONS

84 Ops.Cal.Atty.Gen. 198 (2001)
87 Ops.Cal.Atty.Gen. 132 (2004)

COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>
California Department of Education: <http://www.cde.ca.gov>

(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016) 12/6/2018

NICASIO SCHOOL DISTRICT

Administrative Regulations

Series 5000: Students

AR 5117

INTERDISTRICT ATTENDANCE

Application Form

Any parent/guardian desiring an interdistrict transfer ("IDT") to or from Nicasio School District must complete a "Request for Interdistrict Transfer: Marin County, California" ("IDT Request"), which may be obtained from the student's district of residence (if within Marin County) or the Nicasio School office.

Application Procedures and Timelines

New Requests to Transfer into Nicasio School

1. Nicasio School District will consider IDT Requests into Nicasio School only if the student's district of residence (a) is a signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) specifically agrees that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.
2. Except as specifically provided by law, all IDT Requests must be submitted first to the student's district of residence for approval. (E.C. § 46600(d))
3. If the student's district of residence approves the IDT Request, parent/guardian is responsible for ensuring that the notice of approval is submitted to the Nicasio School District office for the Superintendent's or designee's review and decision.
4. All IDT Requests must be accompanied by the student's academic, attendance, and discipline records for the two most recent years and records documenting student's current enrollment in special programs (resource specialist, speech and language, counseling, and occupational therapy).
5. The Superintendent or designee will approve or deny the IDT Request and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year IDT Request and as soon as possible, but no later than 14 calendar days after the commencement of instruction for future year IDT Requests. (E.C. § 46600.1(c) and (e))

Renewal Requests to Transfer into Nicasio School District

1. Parents/guardians wishing to renew a student's Interdistrict Attendance Contract must follow the same procedures and timelines outlined above for new requests.
2. Approval of a previous IDT Request does not guarantee approval of any subsequent request.

Requests to Transfer Out of Nicasio School District

1. The Superintendent or designee will consider all outgoing IDT Requests and send a written Notice of Approval or Notice of Denial to the parent/guardian within thirty (30) calendar days of receipt of a current year request and as soon as possible, but no later than 14 calendar days after receipt of a future year request. (E.C. § 46600.2(a)(5)(A) and (B))
2. Except as specifically provided by law, a parent/guardian seeking an out-of-district transfer must request authorization from Nicasio School District to attend school in another district before seeking authorization from the district of proposed attendance. (E.C. § 46600(d))
3. An IDT Request may be authorized for a maximum of one school year.

Enrollment Target and Capacity

General Education Program

Currently Nicasio School operates three multi-grade classrooms with the following grade level configurations, which are subject to change, as described below:

Classroom A	Grades TK – 2 nd
Classroom B	Grades 3 rd – 5 th
Classroom C	Grades 6 th – 8 th

The District recognizes the need to maintain small class sizes with a teacher-to-student ratio that supports multi-grade instruction. To ensure that sufficient space is available within each classroom for new District residents, for IDT Request purposes the District has established a targeted enrollment in each grade level and a capacity limit in each classroom, which is subject to change, as described below.

Student Enrollment

		<u>Grade Level Target</u>	<u>Classroom Capacity</u>
Classroom A	Grades TK – 2 nd	5	16
Classroom B	Grades 3 rd – 5 th	5	18
Classroom C	Grades 6 th – 8 th	6	20

To promote overall balance within each classroom the District will consider the grade level target first. The District will consider IDT requests for individual grade levels up to their target when possible before filling the classroom up to capacity. A lottery will be held when IDT requests for a specific grade level exceed the target number. After each grade level has reached its target, or when there are insufficient IDT requests to meet a grade level target, the District will consider any additional IDT requests for those grade levels, by lottery, up to the classroom capacity.

In the event that currently enrolled students' IDT renewal requests exceed the classroom capacity, a lottery will be held. However, in such cases, the District may approve renewal requests that exceed the classroom capacity provided that the decision would not adversely impact the learning environment and would be in the best interest of students, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

For IDT purposes, classroom configurations, grade level target, classroom capacity, and special education program capacity will be reviewed periodically, and any changes shall be determined by the Governing Board no later than April 30th and have a prospective implementation date of July 1 of the next school year.

Priority/Requests in Excess of Capacity

To the extent permitted by law IDT Requests that meet Renewal or Siblings criteria (see Bases for Approval, paragraphs 1-2, below) will be considered first. If the number of IDT requests exceeds capacity, the Superintendent or designee will place the students' names on a waiting list, unless the parent/guardian otherwise requests, in an order determined by lottery.

Bases for Approval of IDT Request

Subject to applicable law, District policies and regulations, and the Governing Board's determination of classroom configurations, grade level target, and classroom capacity for the requested transfer year, the Superintendent or designee may approve an IDT Request, for a maximum period of one school year, on any of the following bases.

1. Renewal

Student is currently attending Nicasio School under an IDT Attendance Contract and desires to continue attendance in Nicasio School the following school year.

2. Siblings

Student is a sibling of a student who is currently attending Nicasio School under an IDT Attendance Contract and who will continue to be in attendance during the requested transfer year.

3. Personal Adjustment

An administrator of another school district requests an IDT for the well-being of a child.

As certified by a physician, school psychologist or other appropriate school personnel, student has special mental or physical health needs that cannot be met in the district of residence and can be met in the district of proposed attendance.

A recommendation by the School Attendance Review Board or by a county child welfare, probation or social service agency in documented cases of serious home or community problems makes it inadvisable for the pupil to attend the school of residence.

4. Transitional

To allow the student to complete the current school year at Nicasio School when the parent/guardian has moved out or will move out of the District during the school year.

The student completed 7th grade at Nicasio School and would like to continue through 8th grade at Nicasio School to graduate with his/her classmates.

5. Statutory

The student has been determined by staff of the district of residence or by the Superintendent or designee on behalf of the District to be a victim of bullying as defined by Education Code section 48900(r). In accordance with applicable law, such students will be given priority for

interdistrict attendance under an existing interdistrict attendance agreement with the district of residence, or in the absence of such an agreement, shall be given consideration for the creation of an interdistrict attendance agreement.

6. Other Lawful Considerations.

The transfer would be in the best interests of the student, Nicasio School and the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.

If an IDT Request is approved, the Superintendent or designee shall issue an Interdistrict Attendance Contract setting forth the terms and conditions of the student's enrollment in the District, including bases for revocation of the Contract. The parent/guardian and student shall sign and return the Contract to the Nicasio School District Office prior to the first day of attendance.

Bases for Denial of IDT Request

In accordance with applicable law the Superintendent or designee may deny an IDT Request on any of the following bases:

1. For incoming IDT Requests, lack of capacity (in the relevant classroom or grade) in the requested transfer year based on the actual enrollment figures of current residents or the anticipated enrollment figures.
2. The District does not have an appropriate educational program at Nicasio School to meet the student's needs.
3. The student's school records for the preceding year reflect unsatisfactory attendance, which may include, but is not limited to, three (3) or more unexcused absences or unexcused tardy arrivals.
4. The student's school records for the preceding year reflect unsatisfactory academic performance, which may include, but is not limited to, grades that do not meet standards in the majority of student's subject areas/courses of study; unexcused, inconsistent homework completion; or regularly coming to class unprepared without an excusable reason.
5. The student's school records reflect unsatisfactory behavior, which may include, but is not limited to, a history of disciplinary referral(s), detention(s), suspension(s), recommendation(s) for expulsion, or expulsion(s).
6. The IDT Request is incomplete or contains information that is false or misleading.
7. Except as limited by applicable law, the student's district of residence (a) is not a current signatory to "Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements" or (b) declines to agree that any interdistrict transfer shall be limited to a maximum period of one school year and subject to revocation or non-renewal in accordance with Board Policy and Administrative Regulation 5117.

8. The denial would be in the best interests of the student, Nicasio School or the District as determined by the Superintendent or designee based on any lawful, non-arbitrary considerations.
9. Failure of the parent/guardian to meet timelines shall be deemed an abandonment of IDT Request. (E.C. §46600.2(a)(4))
10. Except as specifically provided by law, the student's district of residence did not approve the student's IDT Request.

Appeals

If an IDT Request is denied by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing, addressed to the Governing Board, and received in the Nicasio School District office on or before the fifth (5th) calendar day following the date of the Notice of Denial. If the Governing Board denies the appeal, the parent/guardian may appeal within 30 calendar days to the Marin County Board of Education, except when the student is currently expelled from another school district or while expulsion proceedings are pending against the student.

Bases for Revocation of IDT Attendance Contract

An IDT Attendance Contract may be revoked by the Superintendent or designee for any of the following reasons:

1. Unsatisfactory academic performance (as defined above under Bases for Denial) at Nicasio School,
2. Unsatisfactory attendance (as defined above under Bases for Denial) at Nicasio School,
3. Providing incomplete, false or misleading information on the IDT Request,
4. Repeated disruptive or otherwise unsatisfactory behavior in violation of Education Code sections 48900 et seq.,
5. Suspension from Nicasio School as authorized by Education Code sections 48900 et seq.,
6. Recommendation for expulsion or expulsion from Nicasio School District as authorized by Education Code sections 48900 et seq.,
7. Failure to sign and return IDT Contract by the first day of instruction or within 14 days after the date of the Notice of Approval, whichever is later.
8. Any other lawful, non-arbitrary basis for the District to conclude it would be in the best interest of the student, Nicasio School or the District for the IDT to be revoked.

If an IDT Request is revoked by the Superintendent or designee, the parent/guardian of the student may appeal to the Nicasio School District Governing Board for further consideration. An appeal must be submitted in writing to the Governing Board and received in the District office on or before the fifth (5th) calendar day following the notice of revocation. The Governing Board's decision is final.

Failure to Obtain Advance Authorization from District of Residence

When it becomes known to the Superintendent or designee that a non-resident student has enrolled in Nicasio School District without the advance authorization of the district of residence or approval of Nicasio School District, whether or not the failure to obtain advance authorization was intentional, the Superintendent or designee shall notify the parent/guardian promptly that the student will no longer be permitted to attend Nicasio School.

In such cases, the Superintendent or designee's determination is final. There is no right to appeal to the Governing Board or to the Marin County Board of Education.

Transportation

Transportation will not be provided by Nicasio School or the District for outgoing or incoming interdistrict transfer students. The parent or legal guardian of any student whose IDT Request is approved shall be responsible for the student's transportation to and from school.

(5/21/2008, 5/13/2010, 3/7/2013, 6/4/2015, 3/31/2016, 3/30/2017, 12/6/2018, 3/7/2019) 12/5/19

Nicasio School District

Since 1862

Agenda Item # Zc

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees

From: Barbara Snekkevik, Superintendent/Principal

Date: December 14, 2023

Re: Action: Consider Approval of Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements

Objective:

To approve Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements

Background:

In consultation with the Marin County Office of Education, the collective school districts in Marin County have developed a countywide agreement to implement California Education Code 46600 which provides in part that: (1) the governing boards of two or more school districts may enter into an agreement, for a term not to exceed five school years, for the interdistrict attendance of pupils who are residents of the district; (2) that the agreement shall stipulate the terms and conditions under which interdistrict attendance shall be permitted or denied for all participating school districts; and (3) the transfer agreement may contain standards for reapplication and revocation of interdistrict transfers agreed to by the district of residence and district of attendance.

Funding Source/Cost:

NA

Recommendation:

Staff recommends approval of Agreement of the Participating School Districts in Marin County Regarding Interdistrict Attendance Agreements.

**AGREEMENT OF THE PARTICIPATING
SCHOOL DISTRICTS IN MARIN COUNTY
REGARDING
INTERDISTRICT ATTENDANCE AGREEMENTS**

- Education Code 46600(a) provides that “The governing boards of two or more school districts may enter into an agreement, for a term not to exceed five school years, for the interdistrict attendance of pupils who are residents of the districts.”
- Education Code 46600(a) further provides that “The agreement shall stipulate the terms and conditions under which interdistrict attendance shall be permitted or denied.”
- Assembly Bill 2444 amended Education Code 46600 so as to allow the transfer agreement to contain standards for reapplication and revocation of interdistrict transfers agreed to by the district of residence and the district of attendance.
- The undersigned school districts seek to serve the students in their districts in an efficient and collaborative matter.
- Pursuant to Assembly Bill 2444, the Governing Boards of the districts listed below hereby agree that when interdistrict transfer requests are approved the reapplication shall occur on an annual basis and revocation of such permits shall be subject to the interdistrict transfer provisions set forth in Board Policy and Regulations from each of the other districts, except as provided otherwise by Education Code section 46600(d)(1) concerning the children of an active military duty parent.
- This agreement will take effect January 1, 2024 for a five-year term. On or about May of each year districts will review the agreement for purposes of extending the term for an additional year.

School District	Board President (or designee)	Signature	Date of Governing Board Approval
Bolinas-Stinson Union School District			
Kentfield School District			
Laguna Joint			
Lagunitas School District			
Larkspur-Corte Madera School District			
Mill Valley School District			
Miller Creek			
Nicasio School District			
Novato Unified School District			
Reed Union School District			
Ross School District			
Ross Valley School District			
San Rafael Elementary School District			
San Rafael High School District			
Sausalito Marin City School District			
Shoreline Unified School District			
Tamalpais Union High School			