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**Nicasio School
Board of Trustees**

Agenda Packet

Regular Meeting

5:00 pm

Thursday, March 7, 2024

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* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

AGENDA

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, March 7, 2024 5pm

Nicasio School Library, 5555 Nicasio Valley Road, Nicasio, 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 (*Supt. Snekkevik*)
- b. Parent Survey Results (*Supt. Snekkevik*)

4. 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.

5. Consent Agenda

- a. Approval of Minutes: February 1, 2024 Regular Meeting of the Board of Trustees and February 8, 2024 Special Meeting of the Board of Trustees (*Supt. Snekkevik*)
- b. Ratify Warrants Paid: Jan-Feb 2024 (*CBO Bonardi*)
- c. 2024-25 Interdistrict Transfers OUT of NSD (*Supt. Snekkevik*)
 - i. IDTX 24-25-01
 - ii. IDTX 24-25-02
 - iii. IDTX 24-25-03

6. Action

- a. Consider Approval of 2023-24 Second Interim Report (*CBO Bonardi*) *Disc/Action*
- b. Consider Approval of 2024-25 NSD Transportation Plan (*Supt. Snekkevik*) *Disc/Action*
- c. Consider Ballot Vote for CSBA Delegate Assembly (*Supt. Snekkevik*) *Disc/Action*

7. 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* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

MINUTES

Regular Meeting of the Nicasio School District Board of Trustees

Thursday, February 1, 2024 - 5pm

5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 5:00 pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Daniel Ager* via remote, **Mark Burton and Elaine Doss. Also in attendance: Superintendent/Principal Barbara Snekkevik, District Secretary Beth Wolf**
- c. Patriotic Moment observed regarding when Senator Angus King spoke on the Senate floor about what refusal to aid Ukraine will do to democracy and the rule of law.

2. Approval and Adoption of Open Session Agenda

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

3. Reports

- a. Hal Russell, a representative from Two Valleys Housing gave a presentation on Affordable Housing. Their organization was previously known as San Geronimo Valley Affordable Housing but they have regrouped to include Nicasio Valley. Their goal is to provide housing for residents who grew up in the area but can no longer afford to live here. The threshold for "low-income" for these projects is relatively high based on the cost of living in Marin so concerns about bringing in the wrong element are unfounded. Hal stressed the benefit of input from Nicasio residents and said they are seeking a Land Trust Representative.
- b. Superintendent/Principal Snekkevik gave a report on the following: Expanded Learning Opportunities Program; Annual School Funding Forum on Jan 29; MCSBA Mid-Year Meeting on Jan 31 which included the MCOE exhibit on *The Legacy of Marin City*; Poetry Celebration with Michelle Rivers on Feb 14; Wildcare Visit with Gr 3/4/5 on Jan 12; Egyptian Museum Trip with Gr 6/7/8 on Jan 26; Review and Trainings related to test scores; Sports Day Feb 9; Professional Development re: *Momentum in Teaching* on March 4.
- c. Superintendent Snekkevik gave an LCAP Mid-Year Update as required by Senate Bill 114 to review data related to metrics identified in the current LCAP as well as all available midyear expenditures and implementation data on all actions identified in the current LCAP.

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

5. Consent Agenda

- a. Approval of Minutes: December 14, 2023 Annual Organizational Meeting of the Board of Trustees
- b. Ratify Warrants Paid: December 2023 - January, 2024
- c. Quarterly Report on Williams Uniform Complaints: Oct.-Dec. 2023

- d. 2022-23 SARC
 - e. 2023-24 Comprehensive School Safety Plan
 - f. Year 3 of 3-Year Audit Contract with Stephen Roatch Accountancy Corp.
- Action: M/S: Burton/Ager** to approve the Open Session Agenda; **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss, Noes: None

6. **PUBLIC HEARING on the Nicasio School District 2023-24 Resolution to Order a Parcel Tax Election**

- a. The Board will hold a public hearing for the purpose of calling an election to levy a parcel tax in the District pursuant to Government Code Section 50079 et seq. Any interested person owning lands in the District may appear and be heard at the public meeting.
There was no public present.

7. **Action**

- a. Consideration of Resolution 2023-24 # 5 Ordering an Election to be Held on Tuesday, May 7, 2024 for the Purpose of Submitting to the Qualified Electors of the District the Question of Levying a Qualified Special Tax Upon Each Parcel in the District for Educational Purposes and Establishing the Specifications of the Election Order

Action: M/S: Burton/Ager to approve Resolution 2023-24 # 5 Ordering an Election to be Held; **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss, Noes: None

- b. Consider Acceptance of 2022-23 Audit

Action: M/S: Burton/Ager to approve the 2022-23 Audit; **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss, Noes: None

- c. Consider Approval of 2024-25 Annual Calendar

Action: M/S: Burton/Ager to approve the 2024-25 Annual Calendar; **Roll Call Vote: 3/0** Ayes: Burton, Ager and Doss, Noes: None

8. **Correspondence**

- a. 2024-25 First Interim Review, John Carroll, Marin County Superintendent of Schools, January 16, 2024

9. **Conclusion**

- a. Agenda items for upcoming Board Agenda
 - i. Students Transferring Out of NSD
 - ii. Second Interim Report

- b. Adjournment

Action: M/S: Burton/Ager to adjourn the meeting at 6:15 pm; **Roll Call 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

Board of Trustees

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

MINUTES

Special Meeting of the Nicasio School District Board of Trustees

Thursday, February 8, 2024 – 2:45 pm

5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order at 2:45 pm by Board President Elaine Doss
- b. Roll Call *Present: Trustees Daniel Ager, Mark Burton and Elaine Doss. Also in attendance: Superintendent/Principal Barbara Snekkevik, District Secretary Beth Wolf*
- c. Patriotic Moment about Lincoln's quote from the Gettysburg Address "...that this nation, under God, shall have a new birth of freedom and that government of the people, by the people, for the people, shall not perish from the earth."

2. Approval and Adoption of Special Meeting Agenda

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

3. Action

- a. Consider Approval of Revised Resolution 2023-24 # 5 Ordering an All Mailed Ballot Election to be Held on Tuesday, May 7, 2024 for the Purpose of Submitting to the Qualified Electors of the District the Question of Levying a Qualified Special Tax Upon Each Parcel in the District for Educational Purposes and Establishing the Specifications of the Election Order

Action: M/S: Ager/Burton to approve the Revised Resolution 2023-24 # 5 Ordering an All Mailed Ballot Election; **Vote:** 3/0 Ayes: Burton, Ager and Doss, Noes: None

4. Conclusion

- a. Adjournment

Action: M/S: Ager/Burton to adjourn the meeting at 2:51 pm; **Vote:** 3/0 Ayes: Burton, Ager and Doss, Noes: None

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* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: March 7, 2024
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 – \$ 24,951.24

Current Year: January through February 2024

Batches: 0023-0027

Recommendation: Staff recommends approval of warrants.

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0023 JANUARY 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		
20375603	000568/	AT&T				
	PO-240004	1.	01-0000-0-5970.00-0000-2700-000-000-000	INV #2116960		120.14
			WARRANT TOTAL			\$120.14
20375604	001547/	MARGARITA LAFRANCHI				
	PV-240044		01-0000-0-5821.00-0000-7100-000-000-000	LAFRANCHI LIVE SCAN REIMB		79.00
			WARRANT TOTAL			\$79.00
20375605	000012/	P G & E				
	PO-240028	1.	01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6 JANUARY		137.15
		1.	01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4 JANUARY		1,304.82
			WARRANT TOTAL			\$1,441.97
20375606	001505/	READYREFRESH				
	PO-240030	1.	01-0000-0-4315.00-0000-8200-000-000-000	INV #04A6703289400 JAN		192.40
			WARRANT TOTAL			\$192.40
20375607	001272/	RAUL SALDANA				
	PO-240032	2.	01-0000-0-5840.00-0000-8100-000-000-000	GROUNDS MAINTENANCE - JANUARY		450.00
			WARRANT TOTAL			\$450.00
20375608	001260/	SILYCO				
	PO-240037	1.	01-1400-0-5849.00-1110-1010-000-000-000	JANUARY 2024		83.22
		3.	01-5830-0-5849.00-0000-2700-000-000-000	JANUARY 2024		33.94
		2.	01-5830-0-5849.00-1110-2495-000-000-000	JANUARY 2024		832.84
			WARRANT TOTAL			\$950.00
20375609	001418/	BARBARA SNEKKEVIK				
	PV-240043		01-0000-0-4300.00-0000-2700-000-000-000	PRINCIPAL REIMBURSEMENT		35.08
			01-9315-0-5819.00-1110-1010-000-000-000	PRINCIPAL REIMBURSEMENT		8.00
			WARRANT TOTAL			\$43.08
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,276.59*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,276.59*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,276.59*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,276.59*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$3,276.59*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$3,276.59*

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0024 JANUARY 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		
20375910	001529/	MCPHAIL FUEL COMPANY				
	PO-240003	1.	01-0000-0-5505.00-0000-8200-000-000-000	INV #U1107663		2,142.31
			WARRANT TOTAL			\$2,142.31
20375911	000007/	ODP BUSINESS SOLUTIONS LLC				
	PV-240045		01-0000-0-4300.00-0000-2700-000-000-000	INV #333714072001 PO #240132		424.61
	PV-240046		01-0000-0-4300.00-0000-8100-000-000-000	INV #333724094001 PO #240133		340.89
	PV-240047		01-0000-0-4300.00-0000-8200-000-000-000	INV #333049059001 PO #240134		621.84
	PV-240048		01-0000-0-4300.00-0000-2700-000-000-000	INV #328658071001 PO #240135		11.71
	PV-240049		01-0000-0-4300.00-0000-2700-000-000-000	INV #328774259001 PO #240135		48.70
	PV-240050		01-0000-0-4300.00-0000-2700-000-000-000	INV #328774421001 PO #240135		58.08
			WARRANT TOTAL			\$1,505.83
20375912	001426/	KRISTY SNAITH				
	PV-240051		01-1100-0-4300.00-1110-1010-000-000-000	REIMBURSEMENT SNAITH JAN 2024		15.71
			01-9315-0-4300.00-1110-1010-000-000-000	REIMBURSEMENT SNAITH JAN 2024		167.90
			01-9315-0-5819.00-1110-1010-000-000-000	REIMBURSEMENT SNAITH JAN 2024		40.00
			WARRANT TOTAL			\$223.61
20375913	001418/	BARBARA SNEKKEVIK				
	PV-240052		01-0000-0-4300.00-0000-2700-000-000-000	PRINCIPAL REIMBRUS JAN 2024		33.26
			01-0000-0-5803.00-0000-7100-000-000-000	PRINCIPAL REIMBURS JAN 2024		32.00
			WARRANT TOTAL			\$65.26
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$3,937.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$3,937.01*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$3,937.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$3,937.01*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	4	TOTAL AMOUNT OF CHECKS:	\$3,937.01*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	4	TOTAL AMOUNT:	\$3,937.01*

APY250 L.00.06

Marin County Office of Education
 COMMERCIAL WARRANT REGISTER
 FOR WARRANTS DATED 02/07/2024

02/27/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
 BATCH: 0025 FEBRUARY 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			
20376526	001204/	ADT COMMERCIAL				
	PO-240002	1. 01-0000-0-5620.00-0000-8300-000-000-000	INV #153608245		363.00	
		1. 01-0000-0-5620.00-0000-8300-000-000-000	INV #153597076		138.55	
		WARRANT TOTAL			\$501.55	
20376527	000199/	APPLE INC				
	PO-240153	1. 01-9322-0-4410.00-0000-2700-000-000-000	INV #MA58612156		2,225.37	
		WARRANT TOTAL			\$2,225.37	
20376528	001461/	GREAT AMERICA FINANCIAL SVCS.				
	PO-240015	1. 01-0000-0-5840.00-0000-2700-000-000-050	INV #35709624		106.97	
		2. 01-0000-0-5840.00-1110-1010-000-000-050	INV #35709624		95.46	
		WARRANT TOTAL			\$202.43	
20376529	001538/	KELI HONSBERGER				
	PV-240054	01-0000-0-5230.00-0000-3700-000-000-000	HONSBERGER MEAL TRANSP		36.58	
		WARRANT TOTAL			\$36.58	
20376530	000807/	JERRY & DON'S PUMP & WELL				
	PO-240018	1. 01-0000-0-5535.00-0000-8200-000-000-000	INV #0166856-IN		1,141.91	
		WARRANT TOTAL			\$1,141.91	
20376531	001149/	MARIN COUNTY OFFICE OF ED				
	PV-240053	01-0000-0-9526.00-0000-0000-000-000-000	240147 KLEIN, ELLIAN HEALTH		965.00	
		01-0000-0-9526.00-0000-0000-000-000-000	240147 WOLF, ELIZABETH HEALTH		965.00	
		01-0000-0-9529.00-0000-0000-000-000-000	240147 KLEIN, ELLIAN VISION		20.93	
		01-0000-0-9529.00-0000-0000-000-000-000	240147 WOLF, ELIZABETH VISION		18.51	
		01-0000-0-9529.00-0000-0000-000-000-000	240147 YOUNG, MEGAN VISION		20.93	
		WARRANT TOTAL			\$1,990.37	
20376532	001418/	BARBARA SNEKKEVIK				
	PV-240055	01-0000-0-5230.00-0000-3700-000-000-000	SNEKKEVIK MEAL TRANSP		48.78	
		WARRANT TOTAL			\$48.78	

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/07/2024

02/27/24 PAGE 2

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0025 FEBRUARY 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		
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$6,146.99*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$6,146.99*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$6,146.99*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$6,146.99*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:	\$6,146.99*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	7	TOTAL AMOUNT:	\$6,146.99*

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/16/2024

02/27/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0026 FEBRUARY 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	AMOUNT
20377597	001049/	BLICK ART MATERIALS												
		PO-240157	1.	01-9320-0-4300.00-1110-1010-000-000-000									INV #2356924 ART SUPPLIES	1,049.43
													WARRANT TOTAL	\$1,049.43
20377598	001378/	CAPITOL PUBLIC FINANCE GRP LLC												
		PO-240010	1.	01-9040-0-5839.00-0000-7300-000-000-000									INV #2024-210	1,075.00
													WARRANT TOTAL	\$1,075.00
20377599	001341/	COMMON SENSE BUSINESS SOLUTION												
		PO-240011	1.	01-0000-0-5840.00-0000-2700-000-000-050									INV #81340	52.47
			2.	01-0000-0-5840.00-1110-1010-000-000-050									INV #81340	28.29
													WARRANT TOTAL	\$80.76
20377600	001323/	NORTH BAY TAXI												
		PO-240027	1.	01-6500-0-5840.00-5770-3600-000-707-000									INV #420-012024 JANUARY	2,110.00
													WARRANT TOTAL	\$2,110.00
20377601	001505/	READYREFRESH												
		PO-240030	1.	01-0000-0-4315.00-0000-8200-000-000-000									INV #14A6703289400	168.29
													WARRANT TOTAL	\$168.29
20377602	000021/	RECOLOGY SONOMA MARIN												
		PO-240031	1.	01-0000-0-5550.00-0000-8200-000-000-000									INV #42163014 JANUARY	408.97
													WARRANT TOTAL	\$408.97
*** FUND	TOTALS ***													
				TOTAL NUMBER OF CHECKS:		6							TOTAL AMOUNT OF CHECKS:	\$4,892.45*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		6							TOTAL AMOUNT:	\$4,892.45*
*** BATCH TOTALS ***														
				TOTAL NUMBER OF CHECKS:		6							TOTAL AMOUNT OF CHECKS:	\$4,892.45*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		6							TOTAL AMOUNT:	\$4,892.45*
*** DISTRICT TOTALS ***														
				TOTAL NUMBER OF CHECKS:		6							TOTAL AMOUNT OF CHECKS:	\$4,892.45*
				TOTAL ACH GENERATED:		0							TOTAL AMOUNT OF ACH:	\$.00*
				TOTAL EFT GENERATED:		0							TOTAL AMOUNT OF EFT:	\$.00*
				TOTAL PAYMENTS:		6							TOTAL AMOUNT:	\$4,892.45*

APY250 L.00.06

Marin County Office of Education
COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 02/26/2024

03/04/24 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0027 FEBRUARY 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		
20378155	001468/	PAOLA & RAFAEL BARAJAS				
		PO-240007	1. 01-6500-0-5840.00-5770-3600-000-706-000	SP ED MILEAGE REIMB JAN		172.86
			WARRANT TOTAL			\$172.86
20378156	001049/	BLICK ART MATERIALS				
		PO-240157	1. 01-9320-0-4300.00-1110-1010-000-000-000	INV #2448650 ART SUPPLIES		34.92
			WARRANT TOTAL			\$34.92
20378157	001416/	MARGIE BONARDI				
		PV-240059	01-0000-0-4300.00-0000-7300-000-000-000	CBO REIMB FEBRUARY		85.40
			01-0000-0-4300.00-0000-7300-000-000-000	CBO REIMB FEBRUARY		76.64
			WARRANT TOTAL			\$162.04
20378158	000276/	MARIN SCHOOLS INSURANCE				
		PV-240056	01-0000-0-9528.00-0000-0000-000-000-000	H&W KLEIN, ELLIAN DENTAL DEC		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W WOLF, ELIZ DENTAL DEC		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W YOUNG, MEGAN DENTAL DEC		130.24
		PV-240057	01-0000-0-9528.00-0000-0000-000-000-000	H&W KLEIN, ELLIAN DENTAL JAN		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W WOLF, ELIZ DENTAL JAN		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W YOUNG, MEGAN DENTAL JAN		130.24
		PV-240058	01-0000-0-9528.00-0000-0000-000-000-000	H&W KLEIN, ELLIAN DENTAL FEB		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W WOLF, ELIZ DENTAL FEB		130.24
			01-0000-0-9528.00-0000-0000-000-000-000	H&W YOUNG, MEGAN DENTAL FEB		130.24
			WARRANT TOTAL			\$1,172.16
20378159	001529/	MCPHAIL FUEL COMPANY				
		PO-240003	1. 01-0000-0-5505.00-0000-8200-000-000-000	INV #U1108152		1,821.79
			WARRANT TOTAL			\$1,821.79
20378160	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-240154	1. 01-1100-0-4300.00-1110-1010-000-345-000	INV #346259438005		6.48
			1. 01-1100-0-4300.00-1110-1010-000-345-000	INV #346274501001		26.54

DISTRICT: 031 NICASIO SCHOOL DISTRICT
BATCH: 0027 FEBRUARY 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		
		1.	01-1100-0-4300.00-1110-1010-000-345-000	INV #34627509001		17.30
		1.	01-1100-0-4300.00-1110-1010-000-345-000	INV #346274506001		9.50
		1.	01-1100-0-4300.00-1110-1010-000-345-000	INV #346259438001		6.48
		1.	01-1100-0-4300.00-1110-1010-000-345-000	INV #346274507001		21.64
		1.	01-1100-0-4300.00-1110-1010-000-345-000	INV #346274494001		11.90
	PO-240159	1.	01-1100-0-4300.00-1110-1010-000-678-000	INV #350893273001		167.43
			WARRANT TOTAL			\$267.27
20378161	000989/		SAFARI WEST			
	PO-240166	1.	01-9315-0-5819.00-1110-1010-000-000-000	School Trek Bus 5.13.24		814.00
			WARRANT TOTAL			\$814.00
20378162	001509/		SGVCC			
	PO-240033	1.	01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S JANUARY TUITION		1,100.00
		1.	01-0000-0-5840.00-1514-1010-000-150-000	ZOILA'S JANUARY SHUTTLE 4 WKS		950.00
			WARRANT TOTAL			\$2,050.00
20378163	001418/		BARBARA SNEKKEVIK			
	PV-240060		01-0000-0-5300.00-1110-1010-000-000-000	PRINCIPAL REIMB FEBRUARY		159.90
			01-1100-0-4300.00-1110-1010-000-000-000	PRINCIPAL REIMB FEBRUARY		43.26
			WARRANT TOTAL			\$203.16
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$6,698.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$6,698.20*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$6,698.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$6,698.20*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	9	TOTAL AMOUNT OF CHECKS:	\$6,698.20*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$.00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$.00*
			TOTAL PAYMENTS:	9	TOTAL AMOUNT:	\$6,698.20*

Nicasio School District

Since 1862

Board of Trustees

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

To: Nicasio School District Board of Trustees
From: Margie Bonardi, CBO
Date: March 7, 2024
Re: 2023-24 Second 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).

FUND 01 - GENERAL FUND :

REVENUE

LCFF Sources, Including Property Taxes – Decrease \$ 9,828 –Overall decrease: transfer of revenue from LCFF revenue to Fund 14 Deferred Maintenance. (Prior year audit adjustment)

FEDERAL REVENUES – Increase \$ 11,375 – Allocation for restricted Federal Special Ed.

OTHER STATE REVENUES - Increase \$ 10,755

Restricted - \$ 5,325 – Prop 28 Funding Art & Music Programs/ongoing funding

Restricted - \$ 5,678 - State Mental Health Funds Pre K – ongoing funding

LOCAL REVENUES - – Increase - \$ 3,697 –

Unrestricted - \$ 956 School Rules Donation

\$ 10,000 Interest

\$ -7,897 Gains/Losses posted (prior year)

EXPENSES

Salaries (Certificated) – Increase **\$ 4,556**. One-time certificated staff bonus

(Classified) – Increase **\$ 5,593** One-time classified staff bonus

(Benefits)- - Decrease - **\$ 4,367** adjustment to benefits for current staff.

Supplies and services: -

Supplies – Increase **\$2,150** – Staff computer, Art Materials, Library materials

Services – Increase **\$ 22,181** material budget increases include:

1. \$ 3,000 – Grounds Contract
2. \$ 2,000 – Class Field Trips
3. \$ 5,325 – New Movement Class: Prop 28 funding
4. \$ 5,000 - Estimate increase Shoreline meals
5. \$ 1,000 – Property Insurance deductible/claim
6. \$ 5,678 - New State Mental Health funding Pre K service contract

Transfers to Agencies: -Increase **\$ 35,413** – Increase for Excess Cost (MCOE).
2 SDC students added to billing

FUND 14 – DEFERRED MAINTENANCE:

Revenue Increase - \$ 10,000 – Audit adjustment from prior year 2022-23: Correct cash contribution from GF 01 to Def Mt fund 14

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

General Fund:

Total Revenue: \$ 1,370,629

Total Expenditures: \$ 1,530,771

Deferred Maintenance:

Total Revenue: \$ 20,250

Total Expenditures: \$ 10,000

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

NICASIO School District

2023-24 Second Interim Overview

March 7, 2024

NICASIO SCHOOL DISTRICT

Revenue Detail

2023-24

Revenue Source	2023-24 1 ST INTERIM	2023-24 2 ND INTERIM
Property Tax/LCFF Limit Sources	\$ 821,655	\$ 811,827
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 25,822	\$ 37,197
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 156,679	\$ 167,434
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 350,474	\$ 354,171
Total Revenues	\$ 1,354,630	\$ 1,370,629

NICASIO SCHOOL DISTRICT
2023-24

Total Expenditure Details

Expenditure Type	2023-24 1 ST INTERIM	2023-24 2 nd INTERIM
Certificated Salaries –(Teachers, Principal)	\$ 396,410	\$ 400,966
Classified Salaries-(Aides, Office, Custodial)	\$ 168,902	\$ 174,495
Employee Benefits-(Health, Payroll Taxes)	\$ 183,921	\$ 179,554
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 75,733	\$ 77,883
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance)	\$ 523,235	\$ 545,416
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 117,044	\$ 152,457
Total Expenditures	\$ 1,465,246	\$ 1,530,772

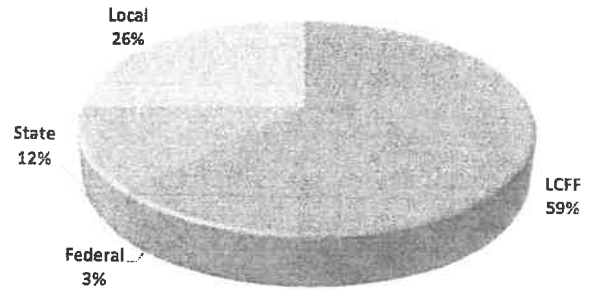
2023-24 Second Interim Revenue and Expenditure Summary

▣ Total Revenues	\$ 1,370,629
▣ Total Expenditures	\$ 1,530,772
▣ Net Increase (Decrease) \$	-160,143
In Fund Balance	

NICASIO ELEMENTARY
2023-24 Second Interim - Current Year Snapshot

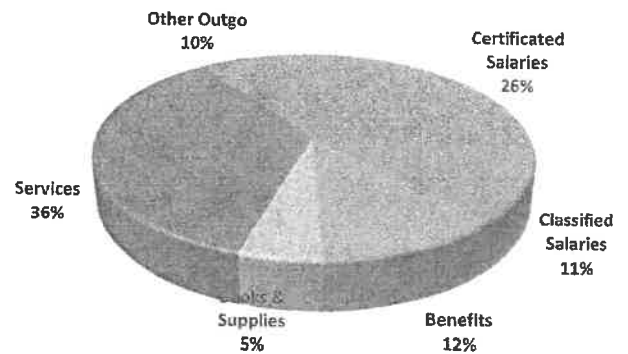
REVENUES

Source	Unrestricted	Restricted	Amount
LCFF	811,827	-	811,827
Federal	-	37,197	37,197
State	25,434	142,000	167,434
Local	67,514	286,657	354,171
Contribution	(84,672)	84,672	-
<i>Total Revenue:</i>	<i>820,103</i>	<i>550,526</i>	<i>1,370,629</i>



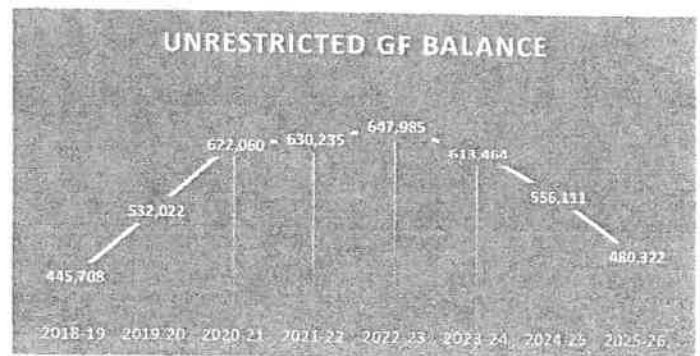
EXPENDITURES

Source	Unrestricted	Restricted	Amount
Certificated Salaries	272,988	127,978	400,966
Classified Salaries	138,486	36,009	174,495
Benefits	112,393	67,161	179,554
Books & Supplies	44,961	32,922	77,883
Services	283,692	261,725	545,417
Other Outgo	-	152,457	152,457
<i>Total Expenditures:</i>	<i>852,520</i>	<i>678,252</i>	<i>1,530,772</i>
Net Increase (Decrease)	(32,417)	(127,726)	(160,143)



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	647,985
2023-24	613,464
2024-25	556,111
2025-26	480,322



2023-24 Second Interim Budget Adoption Reserves

NICASIO ELEMENTARY

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2023-24
Total General Fund Expenditures & Other Uses	\$ 1,530,772
Minimum Reserve requirement	\$ 80,000
General Fund Combined Ending Fund Balance	\$ 711,738
Special Reserve Fund Ending Fund Balance	\$ -
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 1,000
Restricted	\$ 98,274
Committed	\$ -
Assigned	\$ 196,575
Reserve for economic uncertainties	\$ 80,000
Unassigned and Unappropriated	\$ 335,888
Subtotal Assigned, Unassigned & Unappropriated	\$ 612,463
Total Components of ending balance	\$ 711,737
Assigned & Unassigned balances above the minimum reserve requirement	\$ 532,463

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
<i>The district holds higher than the minimum required reserve to ensure sufficient cash balances for operational purposes without having to resort to the expense of external borrowing.</i>

NICASIO SCHOOL DISTRICT

Second Interim

MULTI YEAR PROJECTIONS

Property Tax / Parcel Tax

Nicasio
Property Tax History and Projections

6yr Avg
2.77%

2/8/2024

		2023-24 Second Interim				
		P-1 J29-B				
		Actuals 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
8021	Home Owners Exemption	2,736	\$ 2,675	\$ 2,702	\$ 2,702	\$ 2,702
8041	Secured	742,897	\$ 775,133	\$ 779,009	\$ 794,589	\$ 810,481
	Secured % Increase from PY	4.91%	4.34%	0.50%	2.00%	2.00%
8042	Unsecured	13,217	\$ 14,421	\$ 15,313	\$ 15,313	\$ 15,313
8043	Prior Year	733	\$ 733	\$ 733	\$ 733	\$ 733
8044	Supplemental	-	\$ -	-	-	-
8082	Miscellaneous	-	\$ -	\$ -	\$ -	\$ -
8089	Less 50% Misc	-	\$ -	\$ -	\$ -	\$ -
8047	Community Redevelopment	-	\$ -	\$ -	\$ -	\$ -
SUBTOTAL Before ERAF		759,583	792,962	797,757	813,337	829,229
8045	ERAF	-	\$ -	\$ -	\$ -	\$ -
	Total Taxes	\$ 759,583	\$ 792,962	\$ 797,757	\$ 813,337	\$ 829,229
	Total Tax % Increase from PY	4.84%	4.39%	0.60%	1.95%	1.95%

TRUE

		\$ 754,825	< Secured Taxes Per DOF Estimate 2/1/24
Growth Rate Per District Data Elements >	4.83%	-2.62%	< DOF Growth Rate 2/1/24
Difference Between District and DOF Growth Rate >	0.49%	-3.12%	

Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Entitlement	459,044	476,581	474,451	485,214	501,537
Less Categoricals	39,589	39,589	39,589	39,589	39,589
Subtotal subject to tax offset	419,455	436,992	434,862	445,625	461,948
Charter In-Lieu	-	-	-	-	-
Total property taxes net of in-lieu	759,583	792,962	797,757	813,337	829,229
Excess Taxes	340,128	355,971	362,895	367,712	367,281
ERAF capacity	-	-	-	-	-

Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Agrees	Agrees	Agrees	Agrees	Agrees

2

Estimated Property Tax Revenues

2024/2025 Roll in Progress

Lien Date 1/1/2024 (As of 2/1/2024)

Values	Incremental Tax Revenue	Current Year Tax Revenue	Estimated Tax Revenue	Growth Factor
Roll in Progress SECR Base Value	505,032,543			
Current Year Utility Base Value	0			
Current Year UNS Base Value	14,625,205			
Estimated Total Base Value	519,657,748	519,657,748		
Current Year SECR Base Value	517,363,926			
Current Year Utility Base Value	0			
Current Year UNS Base Value	14,625,205			
Current Year Total Base	531,989,131	531,989,131		
Estimated Change in Value	-12,331,383			
Weighted Average Increment Factor	0.00157087			
Estimated Incremental Tax Revenue	* -19,371		* -19,371	
Current Year Gross Tax Revenue		792,211	792,211	
Estimated Gross Tax Revenue			772,840	
Less Deduction for Redevelopment Contribution		0	0	0.00%
Gross Revenue Net of Redevelopment		792,211	772,840	97.55%
Less Deduction for ERAF Contribution		0	0	
Net Tax Revenue		792,211	772,840	
Secured Tax Revenue		774,328	754,825	
Insecured Tax Revenue		15,313	15,313	
IOPTR Subvention Revenue		2,702	2,702	
		792,343	772,840	

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* Solo on Halford Ranch - Department Received a subvention set at 1.1% at \$91,000.00

Property Tax Estimates for Future Fiscal Year

2/1/2024

	Jan	Feb	Mar	Apr	May	Jul	Aug	Sep	Final Actual Growth Rate
Miller Creek									
24-25	2.29%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	4.31%	4.18%	4.57%	4.80%	5.35%	5.35%	5.30%	5.30%	
22-23	5.00%	5.29%	5.42%	5.35%	6.09%	6.07%	0.00%		6.36%
21-22	2.81%	2.91%	2.92%	3.41%	5.72%	0.00%	5.65%		6.26%
20-21	4.16%	4.27%	4.35%	4.35%	4.70%	0.00%	4.69%		5.42%
19-20	4.11%	4.55%	4.53%	4.94%	5.17%	0.00%	0.00%		3.75%
18-19	3.70%	3.75%	3.61%	3.87%	5.64%	0.00%	0.00%		6.60%
Nicasio									
24-25	-2.42%	-2.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	0.96%	1.05%	1.18%	1.37%	4.91%	4.91%	4.83%	4.83%	
22-23	0.44%	0.49%	0.66%	0.75%	3.65%	3.65%	0.00%		4.91%
21-22	-1.56%	-1.94%	-4.37%	-3.07%	1.51%	0.00%	1.52%		1.75%
20-21	-0.73%	-0.72%	-0.72%	-0.54%	2.67%	0.00%	2.67%		3.27%
19-20	-0.40%	-0.40%	-0.34%	-0.33%	-0.23%	0.00%	0.00%		1.03%
18-19	-0.02%	-1.73%	-1.41%	-1.09%	2.65%	0.00%	0.00%		3.70%
Novato									
24-25	1.54%	1.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	3.42%	3.54%	3.97%	4.18%	5.58%	5.58%	5.24%	5.24%	
22-23	3.00%	3.12%	3.41%	3.55%	6.05%	6.35%	0.00%		6.28%
21-22	0.49%	0.76%	0.82%	1.05%	3.83%	0.00%	3.85%		3.98%
20-21	1.53%	2.00%	1.85%	1.88%	3.83%	0.00%	3.83%		4.75%
19-20	1.68%	2.63%	1.93%	2.33%	2.54%	0.00%	0.00%		1.96%
18-19	2.30%	2.41%	2.53%	2.85%	5.42%	0.00%	0.00%		6.62%
Reed									
24-25	4.10%	4.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	4.66%	4.90%	5.28%	5.61%	5.65%	5.65%	5.61%	5.62%	
22-23	5.73%	5.87%	6.37%	6.52%	6.41%	6.46%	0.00%		6.81%
21-22	3.14%	3.34%	3.44%	3.69%	4.11%	0.00%	4.10%		4.42%
20-21	3.44%	3.87%	4.11%	4.34%	4.08%	0.00%	4.07%		5.01%
19-20	4.27%	4.45%	4.51%	4.83%	5.04%	0.00%	0.00%		3.03%
18-19	5.09%	5.38%	5.40%	5.45%	5.62%	0.00%	0.00%		6.73%
Ross									
24-25	3.97%	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	4.35%	3.42%	4.51%	4.99%	5.04%	5.04%	5.04%	5.04%	
22-23	7.61%	7.64%	8.14%	8.66%	8.61%	8.45%	0.00%		8.68%
21-22	3.15%	3.49%	3.81%	4.72%	5.12%	0.00%	5.12%		5.54%
20-21	3.51%	3.31%	3.79%	3.72%	3.81%	0.00%	3.79%		4.57%
19-20	4.64%	4.73%	4.84%	5.07%	5.47%	0.00%	0.00%		3.45%
18-19	3.93%	3.99%	4.12%	5.11%	5.09%	0.00%	0.00%		6.11%
Ross Valley									
24-25	3.56%	3.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
23-24	5.39%	5.47%	5.48%	6.10%	6.23%	6.23%	6.25%	6.25%	
22-23	6.52%	6.76%	7.04%	7.08%	7.26%	7.24%	0.00%		7.45%
21-22	3.64%	3.81%	3.84%	4.14%	4.44%	0.00%	4.44%		4.87%
20-21	4.19%	4.51%	4.52%	4.78%	5.00%	0.00%	5.00%		5.70%
19-20	5.41%	5.10%	5.13%	5.37%	5.61%	0.00%	0.00%		3.22%
18-19	4.19%	4.34%	4.55%	4.70%	5.02%	0.00%	0.00%		6.17%

2023-24 SECOND INTERIM**NICASIO SCHOOL DISTRICT**

4

	<u>1ST INTERIM</u>		<u>2ND INTERIM</u>			
	2023-24 BUDGET	2023-24 1ST INTERIM	2023-24 2ND INTERIM	Changes	2024-25 MYP	2025-26 MYP
LCFF Sources	803,506	821,655	811,827	(9,828)	815,376	830,732
Federal Revenues	37,603	25,822	37,197	11,375	37,197	37,197
State Revenues	47,483	156,679	167,434	10,755	167,434	167,434
Local Revenues	299,193	350,474	354,171	3,697	320,451	321,204
Total Revenues	1,187,785	1,354,630	1,370,629	15,999	1,340,458	1,356,567
Certificated Salaries	391,737	396,410	400,966	(4,556)	407,504	419,388
Classified Salaries	171,752	168,902	174,495	(5,593)	172,579	173,927
Benefits	200,486	183,921	179,554	4,367	182,872	187,215
Supplies	69,191	75,733	77,883	(2,150)	61,436	58,875
Services	326,684	523,235	545,417	(22,181)	408,194	408,173
Transfers to Agencies	115,741	117,044	152,457	(35,413)	159,404	166,698
Total Expenditures	1,275,591	1,465,245	1,530,772	(65,526)	1,391,989	1,414,276
Net Change	(87,806)	(110,615)	(160,143)		(51,531)	(57,709)
Beginning Fund Balance	694,090	881,880	881,880		711,737	660,206
Audit Adjustment		(10,000)	(10,000)			
Ending Fund Balance	606,284	761,265	711,737		660,206	602,497
Components of Ending Fund Balance	2023-24 BUDGET	2023-24 1ST INTERIM	2023-24 2ND INTERIM		2024-25 MYP	2025-26 MYP
Restricted	55,777	104,484	98,274		104,095	122,175
Reserved for Revolving Cash	1,000	1,000	1,000		1,000	1,000
Economic Uncertainty	80,000	80,000	80,000		80,000	80,000
Board Reserve for Uncertainty (22-23 LCAP C/O)	149,660	151,575	151,575		147,945	144,801
Board Reserve for Special Education	45,000	45,000	45,000		45,000	45,000
Undesignated/Unappropriated	274,847	379,206	335,888		282,166	209,521
	606,284	761,265	711,737	-	660,206	602,497
Economic Uncertainty - state required	6%	5%	5%		6%	6%
Board reserve for uncertainty	12%	10%	10%		11%	10%
Board reserve for Special Education	4%	3%	3%		3%	3%
Undesignated/Unappropriated	22%	26%	22%		20%	15%
Total reserves available for uncertainty	43%	45%	40%		40%	34%

Multi Year Projections: MYP

2024-25

Unrestricted: Revenue

Property Tax - .5% 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 Increase = 27.8% (Inc 1.12%)
No negotiated salary change to 24-25 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

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 - Increase 28.5% (.70%)
Eliminate all one time expenditures for materials
No negotiated salary changes for 2025-26

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 Increase = 27.8% (Inc 1.12%)
No negotiated salary change to 24-25 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
Assume: Parcel Tax passage; no increase in 25-26

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 - Increase 28.5% (.70%)
Increase excess cost to MCOE by 4.5%
No negotiated salary changes for 2025-26

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2023-24 SECOND INTERIM

NICASIO SCHOOL DISTRICT

2ND INTERIM

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	2023-24 2ND INTERIM	2024-25 MYP	2025-26 WITH PARCEL TAX MYP	2025-26 WITHOUT PARCEL TAX MYP	
LCFF Sources	811,827	815,376	830,732	830,732	LCFF Sources
Federal Revenues	37,197	37,197	37,197	37,197	Federal Revenues
State Revenues	167,434	167,434	167,434	167,434	State Revenues
Local Revenues	354,171	320,451	321,204	92,384	Local Revenues
Total Revenues	1,370,629	1,340,458	1,356,567	1,127,747	Total Revenues
Certificated Salaries	400,966	407,504	419,388	419,388	Certificated
Classified Salaries	174,495	172,579	173,927	173,927	Classified
Benefits	179,554	182,872	187,215	187,215	Benefits
Supplies	77,883	61,436	58,875	58,875	Supplies
Services	545,417	408,194	408,173	408,173	Services
Transfers to Agencies	152,457	159,404	166,698	166,698	Transfers to Agencies
Total Expenditures	1,530,772	1,391,989	1,414,276	1,414,276	Total Expenditures
Net Change	(160,143)	(51,531)	(57,709)	(286,529)	Net Change
Beginning Fund Balance	881,880	711,737	660,206	660,206	Beginning Fund Balance
Audit Adjustment	(10,000)				
Ending Fund Balance	711,737	660,206	602,497	373,677	Ending Fund Balance
Components of Ending Fund Balance	2023-24 2ND INTERIM	2024-25 MYP	2025-26 WITH PARCEL TAX MYP	2025-26 WITHOUT PARCEL TAX MYP	Components of Ending Fund Balance
Restricted	98,274	104,095	122,175	122,175	Restricted
Reserved for Revolving Cash	1,000	1,000	1,000	1,000	Reserved for Revolving Cash
Economic Uncertainty	80,000	80,000	80,000	80,000	Economic Uncertainty
Board Reserve for Uncertainty (22-23 LCAP)	151,575	147,945	144,801	144,801	Board Reserve for Uncertainty
Board Reserve for Special Education	45,000	45,000	45,000	45,000	Board Reserve for Special Education
Undesignated/Unappropriated	335,888	282,166	209,521	(19,299)	Undesignated/Unappropriated
	711,737	660,206	602,497	315,968	
Economic Uncertainty - state required	5%	6%	6%	6%	Economic Uncertainty - state required
Board reserve for uncertainty	10%	11%	10%	10%	Board reserve for uncertainty
Board reserve for Special Education	3%	3%	3%	3%	Board reserve for Special Education
Undesignated/Unappropriated	22%	20%	15%	-1%	Undesignated/Unappropriated
Total reserves available for uncertainty	40%	40%	34%	18%	Total reserves available for uncertainty

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Nicasio School District		PARCEL TAX			
PROJECTION THROUGH 2025-26					
		2022-23	2023-24	2024-25	2025-26
		<u>Actuals</u>	<u>Budgeted</u>	<u>Projected</u>	<u>Projected</u>
Parcel Taxes	\$	222,862	\$ 228,820	\$ 235,685	\$ 235,685
Transfer to support Special Ed	\$	(80,000)	\$ (90,000)	\$ (90,000)	\$ (90,000)
Total Revenues	\$	142,862	\$ 138,820	\$ 145,685	\$ 145,685
Certificated Teachers	\$	110,898	\$ 124,070	\$ 125,732	\$ 129,504
Instructional Aide					
Benefits		24,448	26,668	27,035	27,837
Materials and Supplies		14,527			
Parcel Tax Administration Fee		2,455	1,400	1,500	1,500
Program Contracts		8,809	488		
Total Expenditures	\$	161,137	\$ 152,626	\$ 154,267	\$ 158,841
Excess (Deficit) of Revenues to Expenditures	\$	(18,275)	\$ (13,806)	\$ (8,582)	\$ (13,156)
Beginning Fund Balance		62721	\$ 44,446	\$ 30,640	\$ 22,058
Ending Fund Balance	\$	44,446	\$ 30,640	\$ 22,058	\$ 8,902
<u>ASSUMPTIONS:</u>		Parcel Tax passes, funding received in the first year, 2025-26, will be the same as funds received in 2024-25 - no 3% increase			
		<u>Expensitures Include:</u>			
		1.0 FTE Teacher			
		.20 FTE Principal			
		.14 FTE Superintendent Stipend			
		All related benefits and payroll taxes			
		Estimated Fee for Financial Reporting			
		Contribution to the unrestricted General Fund for costs of Special Education programs			

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: March 07, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- ☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: 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 first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?	X	

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • 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 X X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?	X n/a	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			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(e).	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 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	803,506.00	821,655.00	462,607.39	811,827.00	(9,828.00)	-1.2%
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	25,672.00	14,497.85	25,434.00	(238.00)	-0.9%
4) Other Local Revenue		8600-8799	7,674.00	64,455.00	60,465.99	67,514.00	3,059.00	4.7%
5) TOTAL, REVENUES			818,751.00	911,782.00	537,571.23	904,775.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	267,627.00	270,986.00	149,370.46	272,988.00	(2,002.00)	-0.7%
2) Classified Salaries		2000-2999	122,746.00	134,390.00	77,731.05	138,486.00	(4,096.00)	-3.0%
3) Employee Benefits		3000-3999	132,973.00	116,439.00	61,995.55	112,393.00	4,046.00	3.5%
4) Books and Supplies		4000-4999	41,587.00	44,793.00	30,951.48	44,961.00	(168.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	214,224.00	273,204.00	116,667.67	283,692.00	(10,488.00)	-3.8%
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	839,812.00	436,716.21	852,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,594.00	71,970.00	100,855.02	52,255.00		
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)	(61,070.00)	0.00	(84,672.00)	(23,602.00)	38.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,136.00)	(61,070.00)	0.00	(84,672.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,542.00)	10,900.00	100,855.02	(32,417.00)		
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	(10,000.00)		(10,000.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			569,050.43	645,880.68		645,880.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			569,050.43	645,880.68		645,880.68		
2) Ending Balance, June 30 (E + F1e)			550,508.43	656,780.68		613,463.68		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	194,659.63	196,575.01		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	379,205.67		335,888.67		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,527.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,854.00	6,854.00	3,574.00	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	2,675.00	1,352.40	2,675.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	750,145.00	767,382.00	430,580.11	767,382.00	0.00	0.0%
Unsecured Roll Taxes		8042	13,541.00	14,421.00	14,481.59	14,481.00	60.00	0.4%
Prior Years' Taxes		8043	734.00	734.00	846.29	846.00	112.00	15.3%
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	831,655.00	472,607.39	831,827.00	172.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	(10,000.00)	(20,000.00)	(10,000.00)	100.0%
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	821,655.00	462,607.39	811,827.00	(9,828.00)	-1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						
	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	1,221.00	1,221.00	1,221.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,800.00	5,800.00	2,867.77	5,562.00	(238.00)	-4.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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

21 65409 0000000
Form 011
E82RE9TAEK(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		
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	18,651.00	10,409.08	18,651.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,571.00	25,672.00	14,497.85	25,434.00	(238.00)	-0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	12,000.00	16,652.39	22,000.00	10,000.00	83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,896.14)	(7,897.00)	(7,897.00)	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim
General Fund
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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	500.00	43,581.00	44,037.62	44,537.00	956.00	2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	8,874.00	7,672.12	8,874.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,674.00	64,455.00	60,465.99	67,514.00	3,059.00	4.7%
TOTAL, REVENUES			818,751.00	911,782.00	537,571.23	904,775.00	(7,007.00)	-0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	184,937.00	188,296.00	104,266.54	190,298.00	(2,002.00)	-1.1%
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	45,103.92	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	270,986.00	149,370.46	272,988.00	(2,002.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,060.00	21,074.00	12,020.34	21,454.00	(380.00)	-1.8%
Classified Support Salaries		2200	40,788.00	43,033.00	22,407.95	41,925.00	1,108.00	2.6%
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	70,283.00	41,302.76	71,107.00	(824.00)	-1.2%
Other Classified Salaries		2900	0.00	0.00	2,000.00	4,000.00	(4,000.00)	New
TOTAL, CLASSIFIED SALARIES			122,746.00	134,390.00	77,731.05	138,486.00	(4,096.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	51,213.00	51,500.00	27,945.88	50,567.00	933.00	1.8%
PERS		3201-3202	28,941.00	18,603.00	9,461.77	17,380.00	1,223.00	6.6%
OASDI/Medicare/Alternative		3301-3302	13,124.00	13,781.00	8,138.23	13,943.00	(162.00)	-1.2%
Health and Welfare Benefits		3401-3402	35,661.00	28,430.00	14,620.55	27,161.00	1,269.00	4.5%
Unemployment Insurance		3501-3502	780.00	797.00	112.75	302.00	495.00	62.1%
Workers' Compensation		3601-3602	3,254.00	3,328.00	1,716.37	3,040.00	288.00	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim
General Fund
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)
TOTAL, EMPLOYEE BENEFITS			132,973.00	116,439.00	61,995.55	112,393.00	4,046.00	3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	8,978.00	8,786.08	8,978.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	956.00	(956.00)	New
Materials and Supplies		4300	37,433.00	33,397.00	20,131.86	32,609.00	788.00	2.4%
Noncapitalized Equipment		4400	1,154.00	2,418.00	2,033.54	2,418.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,587.00	44,793.00	30,951.48	44,961.00	(168.00)	-0.4%
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	8,200.00	441.08	8,200.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	3,050.00	2,147.97	2,845.00	205.00	6.7%
Insurance		5400-5450	18,104.00	24,084.00	24,084.00	26,084.00	(2,000.00)	-8.3%
Operations and Housekeeping Services		5500	49,600.00	50,100.00	25,386.69	51,100.00	(1,000.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,150.00	14,634.00	1,653.19	14,634.00	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	125,419.00	165,036.00	58,099.99	172,729.00	(7,693.00)	-4.7%
Communications		5900	4,251.00	8,100.00	4,854.75	8,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,224.00	273,204.00	116,667.67	283,692.00	(10,488.00)	-3.8%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff Column B & D (F)
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	839,812.00	436,716.21	852,520.00	(12,708.00)	-1.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds 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)	(151,070.00)	0.00	(174,672.00)	(23,602.00)	15.6%
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)	(61,070.00)	0.00	(84,672.00)	(23,602.00)	38.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,136.00)	(61,070.00)	0.00	(84,672.00)	(23,602.00)	38.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,822.00	6,000.00	37,197.00	11,375.00	44.1%
3) Other State Revenue		8300-8599	39,912.00	131,007.00	70,074.83	142,000.00	10,993.00	8.4%
4) Other Local Revenue		8600-8799	291,519.00	286,019.00	159,531.03	286,657.00	638.00	0.2%
5) TOTAL, REVENUES			369,034.00	442,848.00	235,605.86	465,854.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	124,110.00	125,424.00	69,481.48	127,978.00	(2,554.00)	-2.0%
2) Classified Salaries		2000-2999	49,006.00	34,512.00	19,218.30	36,009.00	(1,497.00)	-4.3%
3) Employee Benefits		3000-3999	67,513.00	67,482.00	17,661.27	67,161.00	321.00	0.5%
4) Books and Supplies		4000-4999	27,604.00	30,940.00	8,755.00	32,922.00	(1,982.00)	-6.4%
5) Services and Other Operating Expenditures		5000-5999	112,460.00	250,031.50	43,148.73	261,724.50	(11,693.00)	-4.7%
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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
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	625,433.50	158,916.28	678,251.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,400.00)	(182,585.50)	76,689.58	(212,397.50)		
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	61,070.00	0.00	84,672.00	23,602.00	38.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,136.00	61,070.00	0.00	84,672.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,264.00)	(121,515.50)	76,689.58	(127,725.50)		
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	104,483.82		98,273.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,776.74	104,483.82		98,273.82		
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)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 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%

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

21 65409 0000000
Form 011
E82RE9TAEK(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)
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	439.00	0.00	12,220.00	11,781.00	2,683.6%
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	967.00	(400.00)	-29.3%
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	6,000.00	22,284.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,603.00	25,822.00	6,000.00	37,197.00	11,375.00	44.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	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	2,123.00	(133.00)	-5.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	128,751.00	69,684.50	139,877.00	11,126.00	8.6%
TOTAL, OTHER STATE REVENUE			39,912.00	131,007.00	70,074.83	142,000.00	10,993.00	8.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	228,820.00	228,820.00	125,053.20	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,467.00	33,967.00	34,180.00	34,575.00	608.00	1.8%
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	297.83	22,262.00	30.00	0.1%
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	286,019.00	159,531.03	286,657.00	638.00	0.2%
TOTAL, REVENUES			369,034.00	442,848.00	235,605.86	465,854.00	23,006.00	5.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	81,859.00	81,959.00	44,773.08	83,513.00	(1,554.00)	-1.9%
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	43,465.00	24,708.40	44,465.00	(1,000.00)	-2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			124,110.00	125,424.00	69,481.48	127,978.00	(2,554.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,006.00	34,512.00	16,468.30	33,259.00	1,253.00	3.6%
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	2,750.00	2,750.00	(2,750.00)	New
TOTAL, CLASSIFIED SALARIES			49,006.00	34,512.00	19,218.30	36,009.00	(1,497.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,250.00	58,501.00	13,270.97	58,883.00	(382.00)	-0.7%
PERS		3201-3202	2,008.00	2,008.00	1,081.98	1,906.00	102.00	5.1%
OASDI/Medicare/Alternative		3301-3302	5,479.00	5,129.00	2,576.26	4,738.00	391.00	7.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	410.00	400.00	45.17	174.00	226.00	56.5%
Workers' Compensation		3601-3602	1,366.00	1,444.00	686.89	1,460.00	(16.00)	-1.1%
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%

2023-24 Second Interim
General Fund
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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			67,513.00	67,482.00	17,661.27	67,161.00	321.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	6,230.00	1,256.57	6,284.00	(54.00)	-0.9%
Books and Other Reference Materials		4200	1,474.00	1,974.00	627.04	1,814.00	160.00	8.1%
Materials and Supplies		4300	13,130.00	15,736.00	1,826.75	16,324.00	(588.00)	-3.7%
Noncapitalized Equipment		4400	3,000.00	7,000.00	5,044.64	8,500.00	(1,500.00)	-21.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,604.00	30,940.00	8,755.00	32,922.00	(1,982.00)	-6.4%
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	396.00	11,867.00	400.00	3.3%
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	234,264.50	40,877.73	247,857.50	(13,593.00)	-5.8%
Communications		5900	6,500.00	3,500.00	1,875.00	2,000.00	1,500.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,460.00	250,031.50	43,148.73	261,724.50	(11,693.00)	-4.7%
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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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General Fund
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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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
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	625,433.50	158,916.28	678,251.50	(52,818.00)	-8.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		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	151,070.00	0.00	174,672.00	23,602.00	15.6%
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	61,070.00	0.00	84,672.00	23,602.00	38.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,136.00	61,070.00	0.00	84,672.00	(23,602.00)	-38.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	803,506.00	821,655.00	462,607.39	811,827.00	(9,828.00)	-1.2%
2) Federal Revenue		8100-8299	37,603.00	25,822.00	6,000.00	37,197.00	11,375.00	44.1%
3) Other State Revenue		8300-8599	47,483.00	156,679.00	84,572.68	167,434.00	10,755.00	6.9%
4) Other Local Revenue		8600-8799	299,193.00	350,474.00	219,997.02	354,171.00	3,697.00	1.1%
5) TOTAL, REVENUES			1,187,785.00	1,354,630.00	773,177.09	1,370,629.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	391,737.00	396,410.00	218,851.94	400,966.00	(4,556.00)	-1.1%
2) Classified Salaries		2000-2999	171,752.00	168,902.00	96,949.35	174,495.00	(5,593.00)	-3.3%
3) Employee Benefits		3000-3999	200,486.00	183,921.00	79,656.82	179,554.00	4,367.00	2.4%
4) Books and Supplies		4000-4999	69,191.00	75,733.00	39,706.48	77,883.00	(2,150.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	326,684.00	523,235.50	159,816.40	545,416.50	(22,181.00)	-4.2%
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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
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	1,465,245.50	595,632.49	1,530,771.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,806.00)	(110,615.50)	177,544.60	(160,142.50)		
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)	(110,615.50)	177,544.60	(160,142.50)		
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	(10,000.00)		(10,000.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			694,090.37	871,880.00		871,880.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			694,090.37	871,880.00		871,880.00		
2) Ending Balance, June 30 (E + F1e)			606,284.37	761,264.50		711,737.50		
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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,776.74	104,483.82		98,273.82		
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	196,575.01		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	379,205.67		335,888.67		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	39,527.00	39,589.00	21,773.00	39,589.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,854.00	6,854.00	3,574.00	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	2,675.00	1,352.40	2,675.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	750,145.00	767,382.00	430,580.11	767,382.00	0.00	0.0%
Unsecured Roll Taxes		8042	13,541.00	14,421.00	14,481.59	14,481.00	60.00	0.4%
Prior Years' Taxes		8043	734.00	734.00	846.29	846.00	112.00	15.3%
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	831,655.00	472,607.39	831,827.00	172.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	(10,000.00)	(20,000.00)	(10,000.00)	100.0%
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	821,655.00	462,607.39	811,827.00	(9,828.00)	-1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	439.00	0.00	12,220.00	11,781.00	2,683.6%
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	967.00	(400.00)	-29.3%
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	6,000.00	22,284.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,603.00	25,822.00	6,000.00	37,197.00	11,375.00	44.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,271.00	1,221.00	1,221.00	1,221.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,056.00	8,056.00	3,258.10	7,685.00	(371.00)	-4.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim
General Fund
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)
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	147,402.00	80,093.58	158,528.00	11,126.00	7.5%
TOTAL, OTHER STATE REVENUE			47,483.00	156,679.00	84,572.68	167,434.00	10,755.00	6.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	228,820.00	228,820.00	125,053.20	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	12,000.00	16,652.39	22,000.00	10,000.00	83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,896.14)	(7,897.00)	(7,897.00)	New
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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	77,548.00	78,217.62	79,112.00	1,564.00	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	8,874.00	7,672.12	8,874.00	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	297.83	22,262.00	30.00	0.1%
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	350,474.00	219,997.02	354,171.00	3,697.00	1.1%
TOTAL, REVENUES			1,187,785.00	1,354,630.00	773,177.09	1,370,629.00	15,999.00	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	266,796.00	270,255.00	149,039.62	273,811.00	(3,556.00)	-1.3%
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	126,155.00	69,812.32	127,155.00	(1,000.00)	-0.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			391,737.00	396,410.00	218,851.94	400,966.00	(4,556.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,066.00	55,586.00	28,488.64	54,713.00	873.00	1.6%
Classified Support Salaries		2200	40,788.00	43,033.00	22,407.95	41,925.00	1,108.00	2.6%
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	70,283.00	41,302.76	71,107.00	(824.00)	-1.2%
Other Classified Salaries		2900	0.00	0.00	4,750.00	6,750.00	(6,750.00)	New
TOTAL, CLASSIFIED SALARIES			171,752.00	168,902.00	96,949.35	174,495.00	(5,593.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	109,463.00	110,001.00	41,216.85	109,450.00	551.00	0.5%
PERS		3201-3202	30,949.00	20,611.00	10,543.75	19,286.00	1,325.00	6.4%
OASDI/Medicare/Alternative		3301-3302	18,603.00	18,910.00	10,714.49	18,681.00	229.00	1.2%
Health and Welfare Benefits		3401-3402	35,661.00	28,430.00	14,620.55	27,161.00	1,269.00	4.5%
Unemployment Insurance		3501-3502	1,190.00	1,197.00	157.92	476.00	721.00	60.2%
Workers' Compensation		3601-3602	4,620.00	4,772.00	2,403.26	4,500.00	272.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim
General Fund
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	183,921.00	79,656.82	179,554.00	4,367.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,000.00	15,208.00	10,042.65	15,262.00	(54.00)	-0.4%
Books and Other Reference Materials		4200	1,474.00	1,974.00	627.04	2,770.00	(796.00)	-40.3%
Materials and Supplies		4300	50,563.00	49,133.00	21,958.61	48,933.00	200.00	0.4%
Noncapitalized Equipment		4400	4,154.00	9,418.00	7,078.18	10,918.00	(1,500.00)	-15.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,191.00	75,733.00	39,706.48	77,883.00	(2,150.00)	-2.8%
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	20,467.00	837.08	20,067.00	400.00	2.0%
Dues and Memberships		5300	2,500.00	3,050.00	2,147.97	2,845.00	205.00	6.7%
Insurance		5400-5450	18,104.00	24,084.00	24,084.00	26,084.00	(2,000.00)	-8.3%
Operations and Housekeeping Services		5500	49,600.00	50,100.00	25,386.69	51,100.00	(1,000.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,150.00	14,634.00	1,653.19	14,634.00	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	219,112.00	399,300.50	98,977.72	420,586.50	(21,286.00)	-5.3%
Communications		5900	10,751.00	11,600.00	6,729.75	10,100.00	1,500.00	12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			326,684.00	523,235.50	159,816.40	545,416.50	(22,181.00)	-4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	117,044.00	651.50	152,457.00	(35,413.00)	-30.3%
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	1,465,245.50	595,632.49	1,530,771.50	(65,526.00)	-4.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 Second Interim
General Fund
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	45,452.97
Total, Restricted Balance		98,273.82

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	20,000.00	10,000.00	100.0%
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	636.61	250.00	0.00	0.0%
5) TOTAL, REVENUES			10,250.00	10,250.00	10,636.61	20,250.00		
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	10,636.61	10,250.00		
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	10,636.61	10,250.00		
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	10,000.00		10,000.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,540.90	53,562.84		53,562.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,540.90	53,562.84		53,562.84		
2) Ending Balance, June 30 (E + F1e)			53,790.90	53,812.84		63,812.84		
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	53,812.84		63,812.84		
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	20,000.00	10,000.00	100.0%
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	20,000.00	10,000.00	100.0%
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	965.71	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	636.61	250.00	0.00	0.0%
TOTAL, REVENUES			10,250.00	10,250.00	10,636.61	20,250.00		
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		

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		

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	811,827.00	.44%	815,376.00	1.88%	830,732.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,434.00	0.00%	25,434.00	0.00%	25,434.00
4. Other Local Revenues	8600-8799	67,514.00	(62.75%)	25,147.00	0.00%	25,147.00
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	(84,672.00)	8.20%	(91,619.00)	14.07%	(104,513.00)
6. Total (Sum lines A1 thru A5c)		820,103.00	(5.58%)	774,338.00	.32%	776,800.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				272,988.00		278,807.00
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	272,988.00	2.13%	278,807.00	2.89%	286,860.00
2. Classified Salaries						
a. Base Salaries				138,486.00		138,496.00
b. Step & Column Adjustment				1,260.00		1,272.00
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	138,486.00	.01%	138,496.00	.92%	139,768.00
3. Employee Benefits	3000-3999	112,393.00	2.62%	115,339.00	3.06%	118,874.00
4. Books and Supplies	4000-4999	44,961.00	(16.39%)	37,594.00	.69%	37,854.00
5. Services and Other Operating Expenditures	5000-5999	283,692.00	(7.84%)	261,455.00	2.97%	269,233.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		852,520.00	(2.44%)	831,691.00	2.51%	852,589.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(32,417.00)		(57,353.00)		(75,789.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		645,880.68		613,463.68		556,110.68
2. Ending Fund Balance (Sum lines C and D1)		613,463.68		556,110.68		480,321.68
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				
2. Other Commitments	9760	0.00				
d. Assigned	9780	196,575.01		192,945.00		189,801.00
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	335,888.67		282,165.68		209,520.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		613,463.68		556,110.68		480,321.68
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	335,888.67		282,165.68		209,520.68
(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)		415,888.67		362,165.68		289,520.68
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.						
Reduction due to removal of non-permanent staff.						

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	37,197.00	0.00%	37,197.00	0.00%	37,197.00
3. Other State Revenues	8300-8599	142,000.00	0.00%	142,000.00	0.00%	142,000.00
4. Other Local Revenues	8600-8799	286,657.00	3.02%	295,304.00	.25%	296,057.00
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	84,672.00	8.20%	91,619.00	14.07%	104,513.00
6. Total (Sum lines A1 thru A5c)		550,526.00	2.83%	566,120.00	2.41%	579,767.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				127,978.00		128,697.00
b. Step & Column Adjustment				3,719.00		3,831.00
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	127,978.00	.56%	128,697.00	2.98%	132,528.00
2. Classified Salaries						
a. Base Salaries				36,009.00		34,083.00
b. Step & Column Adjustment				74.00		75.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,009.00	(5.35%)	34,083.00	.22%	34,158.00
3. Employee Benefits	3000-3999	67,161.00	.55%	67,533.00	1.20%	68,341.00
4. Books and Supplies	4000-4999	32,922.00	(27.58%)	23,842.00	(11.83%)	21,021.00
5. Services and Other Operating Expenditures	5000-5999	261,724.50	(43.93%)	146,739.00	(5.31%)	138,940.00
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	152,457.00	4.56%	159,404.00	4.58%	166,698.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		678,251.50	(17.39%)	560,298.00	.25%	561,686.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(127,725.50)		5,822.00		18,081.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		225,999.32		98,273.82		104,095.82
2. Ending Fund Balance (Sum lines C and D1)		98,273.82		104,095.82		122,176.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	98,273.82		104,095.82		122,176.82
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)		98,273.82		104,095.82		122,176.82
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.						
Removed non-permanent positions.						

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	811,827.00	.44%	815,376.00	1.88%	830,732.00
2. Federal Revenues	8100-8299	37,197.00	0.00%	37,197.00	0.00%	37,197.00
3. Other State Revenues	8300-8599	167,434.00	0.00%	167,434.00	0.00%	167,434.00
4. Other Local Revenues	8600-8799	354,171.00	(9.52%)	320,451.00	.23%	321,204.00
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)		1,370,629.00	(2.20%)	1,340,458.00	1.20%	1,356,567.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				400,966.00		407,504.00
b. Step & Column Adjustment				11,538.00		11,884.00
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	400,966.00	1.63%	407,504.00	2.92%	419,388.00
2. Classified Salaries						
a. Base Salaries				174,495.00		172,579.00
b. Step & Column Adjustment				1,334.00		1,347.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,250.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	174,495.00	(1.10%)	172,579.00	.78%	173,926.00
3. Employee Benefits	3000-3999	179,554.00	1.85%	182,872.00	2.37%	187,215.00
4. Books and Supplies	4000-4999	77,883.00	(21.12%)	61,436.00	(4.17%)	58,875.00
5. Services and Other Operating Expenditures	5000-5999	545,416.50	(25.16%)	408,194.00	(.01%)	408,173.00
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	152,457.00	4.56%	159,404.00	4.58%	166,698.00
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)		1,530,771.50	(9.07%)	1,391,989.00	1.60%	1,414,275.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(160,142.50)		(51,531.00)		(57,708.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		871,880.00		711,737.50		660,206.50
2. Ending Fund Balance (Sum lines C and D1)		711,737.50		660,206.50		602,498.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	98,273.82		104,095.82		122,176.82
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		192,945.00		189,801.00
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	335,888.67		282,165.68		209,520.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		711,737.50		660,206.50		602,498.50
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	335,888.67		282,165.68		209,520.68
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)		415,888.67		362,165.68		289,520.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.17%		26.02%		20.47%
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)						
		32.45		32.45		32.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,530,771.50		1,391,989.00		1,414,275.00
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)		1,530,771.50		1,391,989.00		1,414,275.00
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)		76,538.58		69,599.45		70,713.75
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	32.45	32.45	(2.27)	-7.0%
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	32.45	32.45	(2.27)	-7.0%
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	32.45	32.45	(2.27)	-7.0%
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	708,867.00	688,892.00	639,844.00	1,130,792.00	1,060,433.00
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	5,350.00	3,563.00	4,219.00
Property Taxes	8020- 8079		0.00	0.00	0.00	0.00	13,489.00	426,286.00	7,486.00	0.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	(10,000.00)	0.00	0.00	0.00	(10,000.00)
Federal Revenue	8100- 8299		0.00	0.00	0.00	0.00	6,000.00	0.00	0.00	6,967.00
Other State Revenue	8300- 8599		3,539.00	3,539.00	47,224.00	6,830.00	8,014.00	9,029.00	6,398.00	2,620.00
Other Local Revenue	8600- 8799		(7,896.00)	6,474.00	35,387.00	42,868.00	9,319.00	133,846.00	0.00	1,200.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			(2,378.00)	11,992.00	87,961.00	43,261.00	40,385.00	574,511.00	17,447.00	5,006.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		0.00	35,457.00	36,332.00	36,292.00	39,707.00	35,857.00	35,207.00	35,612.00
Classified Salaries	2000- 2999		8,724.00	12,991.00	14,695.00	14,232.00	18,833.00	13,972.00	13,502.00	13,364.00
Employee Benefits	3000- 3999		4,106.00	12,203.00	13,980.00	10,385.00	14,152.00	12,042.00	12,790.00	12,790.00
Books and Supplies	4000- 4999		2,522.00	17,616.00	9,249.00	6,928.00	1,634.00	1,295.00	8,000.00	3,000.00
Services	5000- 5999		12,520.00	31,929.00	36,748.00	15,536.00	21,319.00	22,293.00	19,472.00	45,900.00
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499							652.00		
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	95,645.00	86,111.00	88,971.00	110,666.00
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	3,883.00	1,233.00	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	3,883.00	1,233.00	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)	(2,329.00)	(1,315.00)	(1,165.00)	(1,204.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				41,021.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	21,675.00	60,424.00	108,110.00	(10,248.00)	(2,329.00)	(1,315.00)	(1,165.00)	(1,204.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(18,371.00)	(55,829.00)	(103,941.00)	20,137.00	6,212.00	2,548.00	1,165.00	1,204.00
E. NET INCREASE/DECREASE (B - C + D)			(48,621.00)	(154,033.00)	(126,984.00)	(19,975.00)	(49,048.00)	490,948.00	(70,359.00)	(104,456.00)
F. ENDING CASH (A + E)			989,884.00	835,851.00	708,867.00	688,892.00	639,844.00	1,130,792.00	1,060,433.00	955,977.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		955,977.00	834,433.00	1,134,040.00	1,029,943.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,219.00	4,219.00	4,219.00	4,219.00	0.00		46,442.00	46,443.00
Property Taxes	8020-8079	0.00	298,123.00	0.00	40,000.00	0.00		785,384.00	785,384.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		(20,000.00)	(20,000.00)
Federal Revenue	8100-8299	2,000.00	2,000.00	7,000.00	13,230.00	0.00		37,197.00	37,197.00
Other State Revenue	8300-8599	2,620.00	25,000.00	2,621.00	50,000.00	0.00		167,434.00	167,434.00
Other Local Revenue	8600-8799	2,973.00	90,000.00	0.00	40,000.00	0.00		354,171.00	354,171.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		11,812.00	419,342.00	13,840.00	147,449.00	0.00	0.00	1,370,628.00	1,370,629.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	36,626.00	36,626.00	36,626.00	36,626.00	0.00		400,968.00	400,966.00
Classified Salaries	2000-2999	16,046.00	16,046.00	16,046.00	16,046.00	0.00		174,497.00	174,495.00
Employee Benefits	3000-3999	21,784.00	21,784.00	21,784.00	21,784.00	0.00		179,584.00	179,554.00
Books and Supplies	4000-4999	18,000.00	2,000.00	2,000.00	5,639.00	0.00		77,883.00	77,883.00
Services	5000-5999	45,900.00	45,900.00	45,900.00	202,000.00	0.00		545,417.00	545,416.50
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499				151,805.00			152,457.00	152,457.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

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

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		138,356.00	122,356.00	122,356.00	433,900.00	0.00	0.00	1,530,806.00	1,530,771.50
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	(16,000.00)			11,073.00	
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	(16,000.00)	0.00	0.00	11,073.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(5,000.00)	(2,621.00)	(4,419.00)	(126,637.00)	0.00		(5,750.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							41,021.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(5,000.00)	(2,621.00)	(4,419.00)	(126,637.00)	0.00	0.00	35,271.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		5,000.00	2,621.00	4,419.00	110,637.00	0.00	0.00	(24,198.00)	
E. NET INCREASE/DECREASE (B - C + D)		(121,544.00)	299,607.00	(104,097.00)	(175,814.00)	0.00	0.00	(184,376.00)	(160,142.50)
F. ENDING CASH (A + E)		834,433.00	1,134,040.00	1,029,943.00	854,129.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								854,129.00	

Second Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

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	1,530,771.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,197.00
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)				1,492,574.50
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)*				32.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				45,996.13
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>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.)</p>		
	1,202,842.11	32.29
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
	1,202,842.11	32.29
<p>B. Required effort (Line A.2 times 90%)</p>		
	1,082,557.90	29.06
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
	1,492,574.50	45,996.13
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		
	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

*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.

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

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) 34,548.00
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) 720,467.00

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) 4.80%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 108,573.00
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)	6,369.17
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)	129,260.17
9. Carry-Forward Adjustment (Part IV, Line F)	24,219.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	153,479.96
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	717,119.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	261,461.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	104,414.00
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)	25,838.00
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)	126,321.83
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)	1,249,054.33
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)	10.35%
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)	12.29%

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)	129,260.17
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	24,219.79
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)	24,219.79
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)	24,219.79

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 first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)	District Regular	34.09	32.45		
	Charter School	0.00	0.00		
	Total ADA	34.09	32.45	(4.8%)	Not Met
1st Subsequent Year (2024-25)	District Regular	34.09	32.45		
	Charter School				
	Total ADA	34.09	32.45	(4.8%)	Not Met
2nd Subsequent Year (2025-26)	District Regular	34.09	32.45		
	Charter School				
	Total ADA	34.09	32.45	(4.8%)	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA lower then expected do to enrollment decrease of 1 student. Small changes to a small district have large impacts to overall number.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	35.00	34.00		
Charter School				
Total Enrollment	35.00	34.00	(2.9%)	Not Met
1st Subsequent Year (2024-25)				
District Regular	35.00	34.00		
Charter School				
Total Enrollment	35.00	34.00	(2.9%)	Not Met
2nd Subsequent Year (2025-26)				
District Regular	35.00	34.00		
Charter School				
Total Enrollment	35.00	34.00	(2.9%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment decreased by 1 student.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	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	32	34		
Charter School	0			
Total ADA/Enrollment	32	34	94.1%	Met
1st Subsequent Year (2024-25)				
District Regular	32	34		
Charter School				
Total ADA/Enrollment	32	34	94.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	32	34		
Charter School				
Total ADA/Enrollment	32	34	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	831,655.00	831,827.00	0.0%	Met
1st Subsequent Year (2024-25)	847,003.00	835,376.00	(1.4%)	Met
2nd Subsequent Year (2025-26)	862,658.00	850,732.00	(1.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (Form 01, Objects 1000- 3999)	Total Expenditures (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)	522,425.00	776,563.00	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 (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	523,867.00	852,520.00	61.4%	Not Met
1st Subsequent Year (2024-25)	532,642.00	831,691.00	64.0%	Met
2nd Subsequent Year (2025-26)	545,502.00	852,589.00	64.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increase to contract services for new funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	37,597.00	37,197.00	-1.1%	No
1st Subsequent Year (2024-25)	37,597.00	37,197.00	-1.1%	No
2nd Subsequent Year (2025-26)	37,597.00	37,197.00	-1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	156,679.00	167,434.00	6.9%	Yes
1st Subsequent Year (2024-25)	156,679.00	167,434.00	6.9%	Yes
2nd Subsequent Year (2025-26)	156,679.00	167,434.00	6.9%	Yes

Explanation:
(required if Yes)

Increase due to new special ed pre-K intervention and art and music for schools funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	351,727.00	354,171.00	.7%	No
1st Subsequent Year (2024-25)	322,130.00	320,451.00	-.5%	No
2nd Subsequent Year (2025-26)	327,361.00	321,204.00	-1.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	76,689.00	77,883.00	1.6%	No
1st Subsequent Year (2024-25)	58,895.00	61,436.00	4.3%	No
2nd Subsequent Year (2025-26)	56,421.00	58,875.00	4.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	523,553.50	545,416.50	4.2%	No
1st Subsequent Year (2024-25)	387,341.00	408,194.00	5.4%	Yes
2nd Subsequent Year (2025-26)	382,798.00	408,173.00	6.6%	Yes

Explanation:
(required if Yes)

Services increased for additional food services, art and music for schools contracts, and sped pre-k invention services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	546,003.00	558,802.00	2.3%	Met
1st Subsequent Year (2024-25)	516,406.00	525,082.00	1.7%	Met
2nd Subsequent Year (2025-26)	521,637.00	525,835.00	.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	600,242.50	623,299.50	3.8%	Met
1st Subsequent Year (2024-25)	446,236.00	469,630.00	5.2%	Not Met
2nd Subsequent Year (2025-26)	439,219.00	467,048.00	6.3%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Services increased for additional food services, art and music for schools contracts, and sped pre-k invention services.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	37,226.08	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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)	27.2%	26.0%	20.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.1%	8.7%	6.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 011, Section E)	(Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2023-24)	(32,417.00)	852,520.00	3.8%	Met
1st Subsequent Year (2024-25)	(57,353.00)	831,691.00	6.9%	Met
2nd Subsequent Year (2025-26)	(75,789.00)	852,589.00	8.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The current out years are budgeted conservatively with room to improve.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	711,737.50	Met
1st Subsequent Year (2024-25)	660,206.50	Met
2nd Subsequent Year (2025-26)	602,498.50	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)	854,129.00	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.)	32.45	32.45	32.45
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 01I, objects 1000-7999) (Form MYPI, Line B11)	1,530,771.50	1,391,989.00	1,414,275.00
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)	1,530,771.50	1,391,989.00	1,414,275.00

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%
76,538.58	69,599.45	70,713.75
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		
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)	335,888.67	282,165.68	209,520.68
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)	415,888.67	362,165.68	289,520.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	27.17%	26.02%	20.47%
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

- 1b. If Yes, identify any of 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(144,251.00)	(174,672.00)	21.1%	30,421.00	Not Met
1st Subsequent Year (2024-25)	(149,690.00)	(181,618.70)	21.3%	31,928.70	Not Met
2nd Subsequent Year (2025-26)	(155,400.95)	(188,912.74)	21.6%	33,511.79	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	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 first interim projections that may impact the general fund operational budget?

No

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

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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The district contribution has increased due to a increase of special ed students served by the county office resulting in a increase to excess costs. Amounts will be reviewed and appropriate action will be taken to maintain a sustainable budget.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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 Treasurer for 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)

57. Unfunded Liabilities

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

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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

2 OPEB Liabilities

a. Total OPEB liability

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

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

First Interim

(Form 01CSI, Item S7A)

Second 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)

First Interim

(Form 01CSI, Item S7A)

Second 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

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

- 3 Self-Insurance Contributions

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

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

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

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

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)?

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)
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7. Amount included for any tentative salary schedule increases

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
13,941	14,638	15,370
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
13,653	14,003	14,423
3.0%	3.0%	3.0%

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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 first interim projections?

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	2.5	2.5	2.5	2.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

--	--	--

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
13,220	13,881	14,575
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,800	1,817	1,835
1.0%	1.0%	1.0%

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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 first interim projections?

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 first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

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

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

1. Are costs of other benefits included in the interim and MYPs?
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 Second Interim Criteria and Standards Review

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Nicasio Elementary

Marin County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Nicasio Elementary

Marin County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Nicasio Elementary

Marin County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9740 Explanation: TRC cleared for second interim	6053	9740	\$1,816.00
01-7422-0-0000-0000-9740 Explanation: TRC cleared for second interim	7422	9740	\$807.66

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9791	6053	9791	\$13,696.00
01-7422-0-0000-0000-9791	7422	9791	\$807.66

Second Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Nicasio Elementary

Marin County

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

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

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT

FD - RS - PY - GO - FN - OB

RESOURCE

OBJECT

VALUE

01-6053-0-0000-0000-9740

6053

9740

\$36,615.00

Explanation: TRC cleared for second interim.

The Marin Common Message

2023-24 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on the Governor's Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor's Budget are as follows:

- The funded COLA to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see Attendance Recovery and Instructional Continuity and Learning Recovery Emergency Block Grant below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to

equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.

- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The balance of the Public School System Stabilization Account is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here:
<https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.
- For LEAs eligible for differentiated assistance (DA):
 - Inclusion in the LCAP summary of a description of the work underway related to DA.
 - Inclusion of one or more actions to implement the DA-related work.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.
-

Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here: <https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA's administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted on the LEA's website or submitted to the CDE. No template has been provided for this plan.
- Annual Report – Must be board-approved, posted on the LEA's website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.

- The number of pupils served.
- The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
 - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-	\$3,044.00	\$3,067.00	\$3,151.00

adult ratio ⁴			
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

Reserves / Reserve Cap

The Governor's Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

Nicasio School District

Since 1862

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: March 7, 2024
Re: Action: Consider approval of 2024-25 NSD Transportation Plan

Objective:

To approve 2024-25 NSD Transportation Plan

Background:

Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022). It provides reimbursement funding for school districts and county offices of education (COEs) based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation related add-on funding.

Funding Source/Cost:

Nicasio School District is estimated to receive a 60% reimbursement of transportation expenses (\$17,085 for 2023-24).

Recommendation:

Staff recommends approval of the 2024-25 NSD Transportation Plan.

Nicasio School District

Transportation Plan

2024-25

Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Nicasio School District currently offers transportation services to pupils with disabilities receiving special education services outside of Nicasio School District. This transportation is provided at no cost to the student and is provided by either a private service (taxi) or by contract with the student's family to provide mileage reimbursement at the current IRS rate.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

Nicasio School District currently offers transportation services to pupils with disabilities receiving special education services outside of Nicasio School District. This transportation is provided at no cost to the student and is provided by either a private service (taxi) or by contract with the student's family to provide mileage reimbursement at the current IRS rate. Nicasio School District offers similar transportation services to homeless children and foster youth as needed.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Unduplicated pupils (homeless or foster youth) have access to available home-to-school transportation at no-cost by coordinating with the school administration upon arrival and/or enrollment at Nicasio School. The school administration will coordinate and execute a contract with a private service provider (taxi) or family member to provide mileage reimbursement at the current IRS rate.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

The initial development of this plan included consultation with parents and student leaders (March 15, 2023) as well as consultation with classified staff and certificated staff (March 15, 2023 and annual review on March 6, 2024).

Marin County Office of Education staff met with the following local transportation agencies on January 19, 2024 to consult on the potential plans:

Marin Transit and the Transit Authority of Marin (TAM)

The Bay Area Air Quality Management District provided consultation via this link:

<https://www.baaqmd.gov/plans-and-climate/climate-protection/local-government-support/school-district-transportation-service-plans>

Board Approval Date: March 7, 2024 *(must be on or before April 1, 2024)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2023-24 Actuals

Revenue Calculation

Total 2022-23 Transportation Expenses (Function 3600)	28,474
Less Capital Outlay (object 6XXX, Function 3600)	
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	
Estimated 60% Reimbursement	17,085
Less 2022-23 Transportation add-on (from LCFF Calculator)	0

2024-25 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	17,085
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	
2000-2999 - Classified Salaries	
3000-3999 - Employee Benefits	
4000-4999 - Books and Supplies	
5000-5999 - Services and other Operating Expenditures	31,500
6000-6999 - Capital Outlay	
7000-7999 - Other Outgo	
Total Expenditures	\$31,500

2025-26 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	17,085
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	
2000-2999 - Classified Salaries	
3000-3999 - Employee Benefits	
4000-4999 - Books and Supplies	
5000-5999 - Services and other Operating Expenditures	31,500
6000-6999 - Capital Outlay	
7000-7999 - Other Outgo	
Total Expenditures	31,500
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	

Board Approval Date: March 7, 2024

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.



REQUIRES BOARD ACTION

January 31, 2024
MEMORANDUM

To: CSBA Member Boards and Even-numbered County Board Presidents and Superintendents
From: Albert Gonzalez, CSBA President
Re: 2024 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Fri. March 15**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2024.

For County Boards of Education Only:

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from

your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by May 1. The results for the county board seat in each region will also be published by May 11, 2024.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2024 – March 31, 2026. The next meeting of the Delegate Assembly takes place on Saturday, May 19 and Sunday, May 20, 2024. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
 Ballot on green paper and watermarked "copy" of ballot on white paper
 List of all current Delegates on reverse side of ballot
 Candidate(s)' required Biographical Sketch Forms and optional resumes
 CSBA-addressed envelope to send back ballots



Maureen "Mo" de Nieva-Marsh, MBA

(SHE/HER)

**COMMUNITY BUILDER, GOVERNMENT/NON-PROFIT
COMMUNICATIONS STRATEGIST, AND PROJECT MANAGER
WITH AN EQUITY LENS**

CONTACT

408-239-3663

maureen.denieva@gmail.com

San Rafael, CA

linkedin.com/in/mdenieva

EDUCATION

MBA, 2019

BA, Political Science, 2007

Dominican University of CA

Project Management Certificate

Sonoma State University; 2020

SKILLS

- Spanish – Working Proficiency
- Tagalog – Verbal Proficiency
- Project Management
- Community Organizing
- Public Speaking
- Emotional Intelligence
- Civic Engagement
- Digital Communications
- Relationship Building
- Leadership Development

RELEVANT CERTIFICATIONS & TRAININGS

Emotional Intelligence –

Ambassador Program

iNeverWorry Consulting; Feb 2021

Communities Mobilizing for Change

on Alcohol – National Trainer

Youth Leadership Institute/SAMHSA

Community Naloxone Trainer –

RxSafe Marin

County of Marin; May 2019

Group Facilitation

Community at Work; May 2019

Leadership Certificate

Dominican Univ of CA; Dec 2018

Excellence in Leadership Program

Center for Volunteer & Nonprofit

Leadership; 2013

PROFILE

Award-winning, fervent proponent of civic engagement among underrepresented groups and communities with a personal goal of diversifying the leadership landscape.

Over 20 years of experience working with government agencies and non-profits fulfilling the following missions: public health policy, community messaging, group facilitation, crisis communications, digital media strategy, grant and project management, advocacy, public speaking, and youth development through an equity lens.

PROFESSIONAL EXPERIENCE

DIRECTOR OF WHOLE FAMILY & COMMUNITY SERVICES

Community Action Marin | 2023-Present

- Leads the development of agency partnerships with local educational institutions and related partners to ensure strong family-school connections and successful child/student outcomes.
- Provides leadership to initiatives and partnerships that build community-responsive services and agency-wide strategies implementing a whole family approach.
- Supports the agency's Parent Leadership Council of enrolled parents as agents of change to strengthen parents' agency and voice as aligned with advocacy priorities.
- Oversees the building of capacity of agency Success Coaches (frontline staff) through the Success Coach Manager and ongoing monthly trainings.
- Develops, guides, and monitors agency approaches to achieving strategic targets through building power with people as a lever for change.

SENIOR PROGRAM COORDINATOR, PUBLIC HEALTH & BEHAVIORAL HEALTH

Dept. of Health and Human Services, County of Marin | 2013-2023

- Managed a \$1.8 Million budget of contracts for substance use service providers.
- Assisted in program-level strategic planning efforts, including the County of Marin 2- and 5-Year Business Plans. This included the execution of a team lead role and led to the development of a guidance template for affinity groups at County of Marin.
- Coordinated RxSafe Marin (OD Free Marin), a data-driven, award-winning community coalition dedicated to reducing harm from prescription drug abuse. This program now serves as a model being replicated across California to address the opioid epidemic.
- Translated data into effective stories of progress for high-level presentations to the Board of Supervisors, community stakeholders, and statewide partners.
- Served as an advisor to Marin 9 to 25, a collective impact coalition dedicated to realizing positive and equitable outcomes for youths aged 9 to 25 – focused on early prevention programming and increased resources for all young people and families.

STRATEGIC PROJECTS MANAGER – ADMINISTRATIVE ANALYST III, COUNTY OF MARIN

County Administrator's Office, Marin County Office of Equity | 2020-2021

- Developed the initial community engagement and communications strategy for the Office of Equity. This included researching and implementing community distribution requirements for accessibility and language.
- Organized public and employee events oriented to discussing the topic of race and culture in our communities and workplaces. Internal campaigns were conducted cross-departmentally and included the facilitation of safe discussion forums.
- Collaborated with partners in multiple departments on an employee retention campaign. These findings were later presented to the Marin County Board of Supervisors and directly impacted key aspects of the County 2-Year Action Plan.

Delegate Assembly Biographical Sketch Form for 2024 Election

Deadline: Sunday, January 7, 2024 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not retype this form. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2024. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2024. **It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline.**

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Maureen de Nieva-Marsh*

Date: January 25, 2024

Name: Maureen "Mo" de Nieva-Marsh, MBA

CSBA Region & subregion #: Region 3, Marin County

District or COE: San Rafael City Schools, Marin County Office of Education

Years on board: 1 year

Profession: Director, Whole Family and Community Services, Community Action Marin

Contact Number (☐ Cell ☐ Bus.): Cell – (408)239-3663, Business – (415) 937-7779

Primary E-mail: mdenieva@srcs.org

Are you an incumbent Delegate? ☐ No

If yes, year you became Delegate: N/A

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. I am passionate about serving as a Delegate because of my commitment to making a positive and meaningful impact on the lives of the people within my community, especially with children and families. Drawing from over two decades of dedicated work with government agencies and nonprofits, my journey has been guided by a resolute desire to uplift the voices and needs of those who often go unheard. My driving force has been the genuine desire to serve and amplify the concerns of my community. I firmly believe that trust is the cornerstone of effective community engagement and progress. We must move at the speed of trust. Furthermore, my personal experiences with trauma, housing instability, and reliance on public assistance provide me with a wellspring of empathy and a deep understanding of the challenges faced by many community members. These are the qualities I would bring to the Delegate Assembly: lived experience is experience. If allowed to serve, I would be a network weaver and dot connector of community grassroots movements and resources and share that information always in real-time with my Delegate Assembly and school district colleagues so we can make informed decisions that include perspectives from both staff and children, families, and community partners with a policy and equity lens. Nothing about us, without us.

Please describe your activities and involvement on your local board, community, and/or CSBA. *Community - for the full list and descriptions visit [linkedin.com/in/mdenieva](https://www.linkedin.com/in/mdenieva) – YWCA Golden Gate Silicon Valley Board, Asian American Alliance of Marin Board, Habitat for Humanity Greater SF Volunteer, Past President San Rafael Evening Rotary Club, Marin Women's Commission Officer. San Rafael City Schools: Joint Legislative Action Committee, Safe Routes to Schools, Superintendent's Student Advisory Council, Marin County School Boards Association, Golden Bell Awards Program, City/County/School Districts Liaison Committee. CSBA: I attended my first CSBA Conference in 2023 and will be joining the Asian Pacific Islander School Board Members Association.*

What do you see as the biggest challenge facing governing boards and how can CSBA help address it? Recruitment and retention of school board members that represent the demographic of the children and families we serve. CSBA can address this with candidate training workshops and resources we at the local school district can adapt and use. Community representation matters, but we need to provide capacity building for our community members to even feel like they can apply or run for school board in the first place. CSBA can be a partner in co-creating an inclusive and strategic plan for recruitment and retention.