

**LAGUNA JOINT SCHOOL DISTRICT
BOARD OF TRUSTEES
2657 Chileno Valley Road, Petaluma, CA 94952**

***REGULAR MEETING*
Tuesday, March 19, 2024
5:30 p.m.**

1. Call to Order Action
2. Roll Call..... Action
3. Approval and Adoption of Agenda Action
4. Approval of Board Meeting Minutes for:
The [February 20, 2024](#) Regular Board Meeting..... Action

CONSENT AGENDA

5. [Financial Activity Report](#)
The Marin County Office of Education staff will provide the Financial Activity Reports as of March 1, 2023.
 6. [Financial Summary Report](#)
The Marin County Office of Education staff will provide the Financial Summary Reports as of March 1, 2023.
- Consent Agenda..... Action

PUBLIC COMMENT

7. Public Forum (non-confidential matters only)..... Info
This is an opportunity for the public to direct questions or comments related to school business to the Governing Board concerning matters not on the agenda.

REPORTS

8. Superintendent’s Report..... Info
The superintendent will provide an update on activities, programs and services affecting the district schools.
9. [Principals’ Reports](#)..... Info
Principal/Teacher will report on school activities and administrative matters pertaining to the school.

10. Sustainability Update Discussion
The board will review and discuss strategies to implement sustainability efforts.

ACTION ITEMS

11. Interdistrict Transfer Agreement Action
Requests for Interdistrict Transfers into/out of Laguna Joint School District will be reported for Governing Board action.
12. Request for Facility Use Action
The Board will review a Facility Use Request by a community member for use of the Union School.
13. Second Interim Report Action
Marin County Office of Education staff will present the Second Interim Report for Board approval.
14. Audit Engagement Action
Engagement with the Stephen Roatch Accountancy Corporation for fiscal year ending June 30, 2024
15. Ratification of Warrants Paid Action
The warrants paid as of March 1, 2024 will be presented to Governing Board approval.

OTHER BUSINESS

16. Correspondence Info
17. Adjournment Action

**Reminder: The next Board Meeting will be held
Tuesday, April 16, 2024 at 5:30 pm**

Item 4:

Approval of Board Minutes for the February 20,
2024 Board Meeting

Minutes
Laguna Joint School District
Board of Trustees

Tuesday February 20, 2024, 5:30 pm

1. Call to Order: The meeting of the Laguna Joint School District Board of Trustees was called to order by Sam Dolcini (acting President) at 5:45pm

2. Roll Call: Present for the meeting were Board Members Sam Dolcini, Penny Bayless, Jim Lanatti. Sharon Hess and Diane Rowley absent
Representatives from MCOE Laura Trahan, Bree Brown and Teacher Cynthia Walsh

3. Approval and Adoption of Agenda: Approved

M/S/C Lanatti/Dolcini

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

4. Approval of Board Meeting Minutes for January 16: Approved

M/S/C Dolcini/Lanatti

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

5. Financial Summery Report and

6. Financial Activity Report Approved

M/S/C Bayless /Lanatti

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

Consent Agenda: Approved

M/S/C Bayless /Lanatti

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

8. Public Comment

None

9. Principal Report: See attached

10. Superintendent's Report

Discussed emergency repair for fire panel. Will bring website update next meeting. Discussed banner, ELOP afterschool program. Asked board to consider reducing Maria's hours next year from 8am to 4:30 to 8am to 3:30.

11. First Interim Budget Letter Discussed

12 Sustainability Committee

Petaluma Mothers Club ads for website and newsletter done. New handout cards aimed at attracting T-K and K printed and distributed. Banner sketch presented to Board. Discussed open house for pre-school teachers and Coast Guard opportunities.

13. LCAP Midyear Review & Budget Overview for Parents

Document given to Board and explained by Laura Trahan

14. Interdistrict Transfer Agreements. None / Approved

M/S/C Dolcini /Baylessi

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

15. Update to Comprehensive School Safty Plan Approved

Document reviewed by Board

M/S/C Lanitti /Baylessi

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

16. Ratification of Warrants Paid: Approved

Checking on maintance and grounds costs. Needs cancelling (D&G)

M/S/C Lanatti / Bayless

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

17. Correspondence: None

18. Adjournment 6:30: Approved

M/S/C Dolcini/Bayless

AYE: Lanatti, Bayless, Dolcini

NAY:

Absent: Rowley, Hess

Signed: Penny Bayless
for Sam Dolcini, Board Secretary

Item 5:
Financial Activity Report

Account classifications selected								Field ranges selected			
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	FI	RANGE
1.	-	-	.	-	-	-	-	-	-		
2.	-	-	.	-	-	-	-	-	-		
3.	-	-	.	-	-	-	-	-	-		
4.	-	-	.	-	-	-	-	-	-		
5.	-	-	.	-	-	-	-	-	-		
6.	-	-	.	-	-	-	-	-	-		
7.	-	-	.	-	-	-	-	-	-		
8.	-	-	.	-	-	-	-	-	-		
9.	-	-	.	-	-	-	-	-	-		
10.	-	-	.	-	-	-	-	-	-		

Sort / Rollup on : FUND
 Restricted Field : 02 RESOURCE
 Separation Option : No Separation of Restricted and UnRestricted
 Extraction Type : Restricted and UnRestricted
 Starting Budget : Approved
 Budget Transfers : A = Approved only
 GL Transactions : Approved Only
 Pre-Encumbrances : Included
 Account Description: Not Shown
 Detail sort : Date
 Detail Line Format : 1
 Report prepared : 03/08/2024 15:32:02

FUND :01 GENERAL FUND															
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8011											LCFF STATE AID-CURR YEAR				
											BALANCE FORWARD 02/01/2024	193,464.00	115,373.00	0.00	78,091.00
01-0000-0-8011.00-0000-0000-000-000-000										TV-240035 02/29/24 A-24209 P			16,236.00		61,855.00
											TOTAL ACTIVITY	0.00	16,236.00	0.00	
****	32.0%										ENDING BALANCE 02/29/2024	193,464.00	131,609.00	0.00	61,855.00
8012											EDUCATION PROTECTION ACCOUNT				
											BALANCE FORWARD 02/01/2024	3,030.00	2,255.00	0.00	775.00
											** NO ACTIVITY THIS PERIOD **				
****	25.6%										ENDING BALANCE 02/29/2024	3,030.00	2,255.00	0.00	775.00
8021											HOMEOWNERS EXEMPTION				
											BALANCE FORWARD 02/01/2024	1,021.00	624.00	0.00	397.00
											** NO ACTIVITY THIS PERIOD **				
****	38.9%										ENDING BALANCE 02/29/2024	1,021.00	624.00	0.00	397.00
8041											SECURED TAX ROLLS				
											BALANCE FORWARD 02/01/2024	237,297.00	142,488.35	0.00	94,808.65
											** NO ACTIVITY THIS PERIOD **				
****	40.0%										ENDING BALANCE 02/29/2024	237,297.00	142,488.35	0.00	94,808.65
8042											UNSECURED ROLL TAXES				
											BALANCE FORWARD 02/01/2024	5,676.00	6,793.01	0.00	1,117.01-
											** NO ACTIVITY THIS PERIOD **				
****	OVERDRAWN										ENDING BALANCE 02/29/2024	5,676.00	6,793.01	0.00	1,117.01-
8043											PRIOR YEARS TAXES				
											BALANCE FORWARD 02/01/2024	283.00	175.64	0.00	107.36
01-0000-0-8043.00-0000-0000-000-000-000										TV-240034 02/15/24 A-24202 S			0.87-		108.23
											TOTAL ACTIVITY	0.00	0.87-	0.00	
****	38.2%										ENDING BALANCE 02/29/2024	283.00	174.77	0.00	108.23
8047											COMMUNITY REDEVELOPMENT FUNDS				
											BALANCE FORWARD 02/01/2024	3,186.00	3,185.53	0.00	0.47
											** NO ACTIVITY THIS PERIOD **				
****	0.0%										ENDING BALANCE 02/29/2024	3,186.00	3,185.53	0.00	0.47
8181											SPEC ED-ENTITL PER UDC (IDEA)				
											BALANCE FORWARD 02/01/2024	8,657.00	0.00	0.00	8,657.00
											** NO ACTIVITY THIS PERIOD **				
****	100.0%										ENDING BALANCE 02/29/2024	8,657.00	0.00	0.00	8,657.00
8182											SPEC ED-DISCRETIONARY GRANTS				
											BALANCE FORWARD 02/01/2024	252.00	0.00	0.00	252.00
											** NO ACTIVITY THIS PERIOD **				
****	100.0%										ENDING BALANCE 02/29/2024	252.00	0.00	0.00	252.00

FUND :01 GENERAL FUND																
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
8285												INTERAGENCY CONTRACTS BTWN LEA				
												BALANCE FORWARD 02/01/2024	1,376.00	0.00	0.00	1,376.00
												** NO ACTIVITY THIS PERIOD **				
****		100.0%										ENDING BALANCE 02/29/2024	1,376.00	0.00	0.00	1,376.00
8290												ALL OTHER FEDERAL REVENUES				
												BALANCE FORWARD 02/01/2024	25,278.42	14,349.68	0.00	10,928.74
												** NO ACTIVITY THIS PERIOD **				
****		43.2%										ENDING BALANCE 02/29/2024	25,278.42	14,349.68	0.00	10,928.74
8550												MANDATED COST REIMBURSEMENTS				
												BALANCE FORWARD 02/01/2024	340.00	570.00	0.00	230.00-
												** NO ACTIVITY THIS PERIOD **				
****		OVERDRAWN										ENDING BALANCE 02/29/2024	340.00	570.00	0.00	230.00-
8560												STATE LOTTERY REVENUE				
												BALANCE FORWARD 02/01/2024	2,241.00	1,710.88	0.00	530.12
												** NO ACTIVITY THIS PERIOD **				
****		23.7%										ENDING BALANCE 02/29/2024	2,241.00	1,710.88	0.00	530.12
8590												ALL OTHER STATE REVENUES				
												BALANCE FORWARD 02/01/2024	592,024.00	482,184.26	0.00	109,839.74
												01-7435-0-8590.00-0000-0000-000-000-000 JE-240005 02/01/24 Reclass D		1,773.00		108,066.74
												01-6770-0-8590.00-0000-0000-000-000-000 TV-240035 02/29/24 A-24209 P		464.00		107,602.74
												01-6546-0-8590.00-5001-0000-000-000-000 TV-240035 02/29/24 A-24209 P		3.00		107,599.74
												01-6547-0-8590.00-5001-0000-000-000-000 TV-240035 02/29/24 A-24209 P		678.00-		108,277.74
												01-2600-0-8590.00-0000-0000-000-000-000 TV-240035 02/29/24 A-24209 P		4,500.00		103,777.74
												TOTAL ACTIVITY	0.00	6,062.00	0.00	
****		17.5%										ENDING BALANCE 02/29/2024	592,024.00	488,246.26	0.00	103,777.74
8650												LEASES & RENTALS				
												BALANCE FORWARD 02/01/2024	0.00	7,120.00	0.00	7,120.00-
												** NO ACTIVITY THIS PERIOD **				
****		OVERDRAWN										ENDING BALANCE 02/29/2024	0.00	7,120.00	0.00	7,120.00-
8660												INTEREST				
												BALANCE FORWARD 02/01/2024	15,000.00	19,777.20	0.00	4,777.20-
												** NO ACTIVITY THIS PERIOD **				
****		OVERDRAWN										ENDING BALANCE 02/29/2024	15,000.00	19,777.20	0.00	4,777.20-
8662												GAINS OR LOSSES ON INVESTMENTS				
												BALANCE FORWARD 02/01/2024	7,640.00-	7,638.78-	0.00	1.22-
												** NO ACTIVITY THIS PERIOD **				
****		OVERDRAWN										ENDING BALANCE 02/29/2024	7,640.00-	7,638.78-	0.00	1.22-

FUND		GENERAL FUND						APP BUDGET	RECEIVED/	ENCUMBERED	BALANCE						
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	+	TFRS	EXPENDED		
8699												ALL OTHER LOCAL REVENUES					
												BALANCE FORWARD 02/01/2024	600.00		5,270.43	0.00	4,670.43-
01-9194-0-8699.00-0000-0000-000-000-000										DC-240012	02/15/24	2024.01.2			15,000.00		19,670.43-
												TOTAL ACTIVITY	0.00		15,000.00	0.00	
****												OVERDRAWN ENDING BALANCE 02/29/2024	600.00		20,270.43	0.00	19,670.43-
8782												ALL OTHR TSFRS FRM COUNTY OFCE					
												BALANCE FORWARD 02/01/2024	1,840.00		1,840.00	0.00	0.00
****	0.0%											** NO ACTIVITY THIS PERIOD **					
****												ENDING BALANCE 02/29/2024	1,840.00		1,840.00	0.00	0.00
8792												TSF OF APPORT FROM COE					
												BALANCE FORWARD 02/01/2024	11,716.00		139.15	0.00	11,576.85
****	98.8%											** NO ACTIVITY THIS PERIOD **					
****												ENDING BALANCE 02/29/2024	11,716.00		139.15	0.00	11,576.85
8980												CONTRIBUTIONS FR UNRESTR REV					
												BALANCE FORWARD 02/01/2024	0.00		0.00	0.00	0.00
****												** NO ACTIVITY THIS PERIOD **					
****												ENDING BALANCE 02/29/2024	0.00		0.00	0.00	0.00
****	8000											TOTALS:	1,095,641.42		833,514.48	0.00	262,126.94
1110												CERTIFICATED TEACHER ~ REGULAR					
												BALANCE FORWARD 02/01/2024	62,405.30		34,039.26	0.00	28,366.04
01-0000-0-1110.00-1110-1010-020-000-000										PE-000000	02/29/24	PAYROLL 0				22,692.84	5,673.20
01-0000-0-1110.00-1110-1010-020-000-000										PY-022924	02/29/24	PY-02/29			5,673.21		0.01-
												TOTAL ACTIVITY	0.00		5,673.21	22,692.84	
****												OVERDRAWN ENDING BALANCE 02/29/2024	62,405.30		39,712.47	22,692.84	0.01-
1120												CERTIFICATED TEACHER ~ HOURLY					
												BALANCE FORWARD 02/01/2024	1,800.00		750.00	0.00	1,050.00
01-0000-0-1120.00-1390-1010-020-000-000										PY-020924	02/09/24	PY-02/09			150.00		900.00
												TOTAL ACTIVITY	0.00		150.00	0.00	
****	50.0%											ENDING BALANCE 02/29/2024	1,800.00		900.00	0.00	900.00
1145												TEACHER SUBSTITUTES					
												BALANCE FORWARD 02/01/2024	12,380.00		6,320.00	0.00	6,060.00
01-0000-0-1145.00-1110-1010-020-000-000										PY-020924	02/09/24	PY-02/09			720.00		5,340.00
01-0000-0-1145.00-1110-1010-020-000-000										PY-020924	02/09/24	PY-02/09			900.00		4,440.00
												TOTAL ACTIVITY	0.00		1,620.00	0.00	
****	35.9%											ENDING BALANCE 02/29/2024	12,380.00		7,940.00	0.00	4,440.00

FUND :01 GENERAL FUND															
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
1160											CERTIFICATED TEACHER STIPEND				
											BALANCE FORWARD 02/01/2024	0.00	500.00	0.00	500.00-
											** NO ACTIVITY THIS PERIOD **				
****											OVERDRAWN ENDING BALANCE 02/29/2024	0.00	500.00	0.00	500.00-
1170											CERTIFICATED TEACHER-OTHER PAY				
											BALANCE FORWARD 02/01/2024	2,220.00	1,810.00	0.00	410.00
											01-0000-0-1170.00-1454-1010-020-000-000 PY-020924 02/09/24 PY-02/09		180.00		230.00
											01-0000-0-1170.00-1451-1010-020-000-000 PY-020924 02/09/24 PY-02/09		200.00		30.00
											TOTAL ACTIVITY	0.00	380.00	0.00	
****											1.4% ENDING BALANCE 02/29/2024	2,220.00	2,190.00	0.00	30.00
1190											CERTIFICATED PROF EXPERT				
											BALANCE FORWARD 02/01/2024	73,600.00	200.00	0.00	73,400.00
											** NO ACTIVITY THIS PERIOD **				
****											99.7% ENDING BALANCE 02/29/2024	73,600.00	200.00	0.00	73,400.00
1311											PRINCIPAL				
											BALANCE FORWARD 02/01/2024	11,012.70	6,006.90	0.00	5,005.80
											01-0000-0-1311.00-1110-2700-020-000-000 PE-000000 02/29/24 PAYROLL 0			4,004.60	1,001.20
											01-0000-0-1311.00-1110-2700-020-000-000 PY-022924 02/29/24 PY-02/29		1,001.15		0.05
											TOTAL ACTIVITY	0.00	1,001.15	4,004.60	
****											0.0% ENDING BALANCE 02/29/2024	11,012.70	7,008.05	4,004.60	0.05
1930											OTHER CERTIFICATED ~ EXTRA DTY				
											BALANCE FORWARD 02/01/2024	1,909.11	0.00	0.00	1,909.11
											** NO ACTIVITY THIS PERIOD **				
****											100.0% ENDING BALANCE 02/29/2024	1,909.11	0.00	0.00	1,909.11
****											1000 TOTALS:	165,327.11	58,450.52	26,697.44	80,179.15
2110											INSTRUCTIONAL AIDE ~ REGULAR				
											BALANCE FORWARD 02/01/2024	43,209.40	23,568.78	0.00	19,640.62
											01-0000-0-2110.00-1110-1010-020-000-000 PE-000000 02/29/24 PAYROLL 0			15,130.60	4,510.02
											01-0000-0-2110.00-1110-1010-020-000-000 PY-022924 02/29/24 PY-02/29		3,928.13		581.89
											TOTAL ACTIVITY	0.00	3,928.13	15,130.60	
****											1.3% ENDING BALANCE 02/29/2024	43,209.40	27,496.91	15,130.60	581.89
2120											INSTRUCTIONAL AIDE ~ HOURLY				
											BALANCE FORWARD 02/01/2024	7,000.00	3,165.00	0.00	3,835.00
											01-7425-0-2120.00-1110-1010-020-000-000 PY-020924 02/09/24 PY-02/09		135.00		3,700.00
											01-7425-0-2120.00-1110-1010-020-000-000 PY-020924 02/09/24 PY-02/09		225.00		3,475.00
											01-7425-0-2120.00-1110-1010-020-000-000 PY-020924 02/09/24 PY-02/09		135.00		3,340.00
											01-7425-0-2120.00-1110-1010-020-000-000 PY-020924 02/09/24 PY-02/09		180.00		3,160.00
											TOTAL ACTIVITY	0.00	675.00	0.00	
****											45.1% ENDING BALANCE 02/29/2024	7,000.00	3,840.00	0.00	3,160.00

FUND		GENERAL FUND						APP BUDGET	RECEIVED/	ENCUMBERED	BALANCE					
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	+ TFRS	EXPENDED		
2150												INSTRUCTIONAL AIDE ~ OVERTIME				
												BALANCE FORWARD 02/01/2024	360.00	80.44	0.00	279.56
												** NO ACTIVITY THIS PERIOD **				
****												77.7% ENDING BALANCE 02/29/2024	360.00	80.44	0.00	279.56
2165												INSTRUCTIONAL AIDES - SUBS				
												BALANCE FORWARD 02/01/2024	800.00	1,499.03	0.00	699.03-
												** NO ACTIVITY THIS PERIOD **				
****												OVERDRAWN ENDING BALANCE 02/29/2024	800.00	1,499.03	0.00	699.03-
2190												PROFESSIONAL EXPERT~ OTHER PAY				
												BALANCE FORWARD 02/01/2024	720.00	570.00	0.00	150.00
01-0000-0-2190.00-1110-1010-020-000-000												PY-020924 02/09/24 PY-02/09		240.00		90.00-
												TOTAL ACTIVITY	0.00	240.00	0.00	
****												OVERDRAWN ENDING BALANCE 02/29/2024	720.00	810.00	0.00	90.00-
2400												CLERICAL & OFFICE SALARIES				
												BALANCE FORWARD 02/01/2024	500.00	480.00	0.00	20.00
												** NO ACTIVITY THIS PERIOD **				
****												4.0% ENDING BALANCE 02/29/2024	500.00	480.00	0.00	20.00
****												2000 TOTALS:	52,589.40	34,206.38	15,130.60	3,252.42
3101												STRS ~ CERTIFICATED POSITIONS				
												BALANCE FORWARD 02/01/2024	43,474.29	8,147.31	0.00	35,326.98
01-0000-0-3101.00-1390-1010-020-000-000												PY-020924 02/09/24 BN-MID		28.65		35,298.33
01-0000-0-3101.00-1451-1010-020-000-000												PY-020924 02/09/24 BN-MID		38.20		35,260.13
01-0000-0-3101.00-1451-1010-020-000-000												TF-240061 02/15/24 ART PRTN		19.10		35,241.03
01-0000-0-3101.00-1481-1010-020-000-000												TF-240061 02/15/24 COMP PRTN		9.55		35,231.48
01-0000-0-3101.00-1110-1010-020-000-000												PE-000000 02/29/24 PAYROLL 0			4,334.33	30,897.15
01-0000-0-3101.00-1110-2700-020-000-000												PE-000000 02/29/24 PAYROLL 0			764.88	30,132.27
01-0000-0-3101.00-1110-1010-020-000-000												PY-022924 02/29/24 BN-EOM		1,083.58		29,048.69
01-0000-0-3101.00-1110-2700-020-000-000												PY-022924 02/29/24 BN-EOM		191.22		28,857.47
												TOTAL ACTIVITY	0.00	1,370.30	5,099.21	
****												66.4% ENDING BALANCE 02/29/2024	43,474.29	9,517.61	5,099.21	28,857.47
3202												PERS ~ CLASSIFIED POSITIONS				
												BALANCE FORWARD 02/01/2024	11,624.31	6,288.12	0.00	5,336.19
01-0000-0-3202.00-1110-1010-020-000-000												PE-000000 02/29/24 PAYROLL 0			4,036.84	1,299.35
01-0000-0-3202.00-1110-1010-020-000-000												PY-022924 02/29/24 BN-EOM		1,048.02		251.33
												TOTAL ACTIVITY	0.00	1,048.02	4,036.84	
****												2.2% ENDING BALANCE 02/29/2024	11,624.31	7,336.14	4,036.84	251.33

FUND :01 GENERAL FUND															
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
3301 SOCIAL SECURITY (OASDI) ~ CERT															
BALANCE FORWARD 02/01/2024															
01-0000-0-3301.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID	0.00	28.52	0.00	28.52-
													44.64		73.16-
TOTAL ACTIVITY															
												0.00	44.64	0.00	
****												0.00	73.16	0.00	73.16-
ENDING BALANCE 02/29/2024															
3302 SOCIAL SECURITY (OASDI)~CLASSI															
BALANCE FORWARD 02/01/2024															
01-0000-0-3302.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID	3,260.54	1,766.43	0.00	1,494.11
01-7425-0-3302.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID		14.88		1,479.23
01-0000-0-3302.00-1110-1010-020-000-000										PE-000000 02/29/24	PAYROLL 0		41.85		1,437.38
01-0000-0-3302.00-1110-1010-020-000-000														938.10	499.28
01-0000-0-3302.00-1110-1010-020-000-000										PY-022924 02/29/24	BN-EOM		243.54		255.74
TOTAL ACTIVITY															
												0.00	300.27	938.10	
****	7.8%											3,260.54	2,066.70	938.10	255.74
ENDING BALANCE 02/29/2024															
3311 MEDICARE - CERTIFICATED															
BALANCE FORWARD 02/01/2024															
01-0000-0-3311.00-1451-1010-020-000-000										PY-020924 02/09/24	BN-MID	2,397.23	693.40	0.00	1,703.83
01-0000-0-3311.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID		2.90		1,700.93
01-0000-0-3311.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID		23.49		1,677.44
01-0000-0-3311.00-1454-1010-020-000-000										PY-020924 02/09/24	BN-MID		2.61		1,674.83
01-0000-0-3311.00-1390-1010-020-000-000										PY-020924 02/09/24	BN-MID		2.17		1,672.66
01-0000-0-3311.00-1110-1010-020-000-000										PE-000000 02/29/24	PAYROLL 0			329.05	1,343.61
01-0000-0-3311.00-1110-2700-020-000-000										PE-000000 02/29/24	PAYROLL 0			58.07	1,285.54
01-0000-0-3311.00-1110-1010-020-000-000										PY-022924 02/29/24	BN-EOM		78.56		1,206.98
01-0000-0-3311.00-1110-2700-020-000-000										PY-022924 02/29/24	BN-EOM		13.86		1,193.12
TOTAL ACTIVITY															
												0.00	123.59	387.12	
****	49.8%											2,397.23	816.99	387.12	1,193.12
ENDING BALANCE 02/29/2024															
3312 MEDICARE - CLASSIFIED															
BALANCE FORWARD 02/01/2024															
01-7425-0-3312.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID	762.56	425.77	0.00	336.79
01-0000-0-3312.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID		9.79		327.00
01-0000-0-3312.00-1110-1010-020-000-000										PY-020924 02/09/24	BN-MID		3.48		323.52
01-0000-0-3312.00-1110-1010-020-000-000										PE-000000 02/29/24	PAYROLL 0			219.39	104.13
01-0000-0-3312.00-1110-1010-020-000-000													56.96		47.17
TOTAL ACTIVITY															
												0.00	70.23	219.39	
****	6.2%											762.56	496.00	219.39	47.17
ENDING BALANCE 02/29/2024															
3401 HEALTH & WELFARE CERTIFICATED															
BALANCE FORWARD 02/01/2024															
01-0000-0-3401.00-1110-1010-020-000-000										PE-000000 02/29/24	PAYROLL 0	26,470.50	7,195.24	0.00	19,275.26
01-0000-0-3401.00-1110-2700-020-000-000										PE-000000 02/29/24	PAYROLL 0			4,156.81	15,118.45
01-0000-0-3401.00-1110-1010-020-000-000										PY-022924 02/29/24	BN-EOM			733.55	14,384.90
01-0000-0-3401.00-1110-1010-020-000-000												1,039.20			13,345.70
01-0000-0-3401.00-1110-2700-020-000-000										PY-022924 02/29/24	BN-EOM		183.39		13,162.31
TOTAL ACTIVITY															
												0.00	1,222.59	4,890.36	
****	49.7%											26,470.50	8,417.83	4,890.36	13,162.31
ENDING BALANCE 02/29/2024															

FUND		GENERAL FUND							APP BUDGET	RECEIVED/	ENCUMBERED	BALANCE				
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	+ TFRS	EXPENDED		
3402 HEALTH & WELFARE CLASSIFIED																
BALANCE FORWARD 02/01/2024													23,500.25	12,993.94	0.00	10,506.31
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		134.17		10,372.14
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		20.93		10,351.21
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		134.17		10,217.04
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		20.93		10,196.11
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		134.17		10,061.94
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		20.93		10,041.01
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		20.93		10,020.08
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		134.17		9,885.91
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		20.93		9,864.98
01	0000	0	3402	00	0000	7100	020	000	000	PV-240171	02/07/24	MARIN CO		134.17		9,730.81
01	0000	0	3402	00	1110	1010	020	000	000	PE-000000	02/29/24	PAYROLL 0			4,890.36	4,840.45
01	0000	0	3402	00	1110	1010	020	000	000	PY-022924	02/29/24	BN-EOM		1,222.59		3,617.86
TOTAL ACTIVITY													0.00	1,998.09	4,890.36	
****	15.4%	ENDING BALANCE 02/29/2024											23,500.25	14,992.03	4,890.36	3,617.86
3501 UNEMPLOYMENT INS CERTIFICATED																
BALANCE FORWARD 02/01/2024													82.66	24.87	0.00	57.79
01	0000	0	3501	00	1451	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.10		57.69
01	0000	0	3501	00	1110	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.81		56.88
01	0000	0	3501	00	1454	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.09		56.79
01	0000	0	3501	00	1390	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.08		56.71
01	0000	0	3501	00	1110	1010	020	000	000	PE-000000	02/29/24	PAYROLL 0			11.35	45.36
01	0000	0	3501	00	1110	2700	020	000	000	PE-000000	02/29/24	PAYROLL 0			2.00	43.36
01	0000	0	3501	00	1110	1010	020	000	000	PY-022924	02/29/24	BN-EOM		2.84		40.52
01	0000	0	3501	00	1110	2700	020	000	000	PY-022924	02/29/24	BN-EOM		0.50		40.02
TOTAL ACTIVITY													0.00	4.42	13.35	
****	48.4%	ENDING BALANCE 02/29/2024											82.66	29.29	13.35	40.02
3502 UNEMPLOYMENT INS ~ CLASSIFIED																
BALANCE FORWARD 02/01/2024													26.29	14.71	0.00	11.58
01	7425	0	3502	00	1110	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.34		11.24
01	0000	0	3502	00	1110	1010	020	000	000	PY-020924	02/09/24	BN-MID		0.12		11.12
01	0000	0	3502	00	1110	1010	035	000	000	JE-240003	02/12/24	RECLASS E		846.24		835.12-
01	0000	0	3502	00	1110	1010	035	000	000	PV-240182	02/16/24	Employment		131.18		966.30-
01	0000	0	3502	00	1110	1010	020	000	000	PE-000000	02/29/24	PAYROLL 0			7.57	973.87-
01	0000	0	3502	00	1110	1010	020	000	000	PY-022924	02/29/24	BN-EOM		1.96		975.83-
TOTAL ACTIVITY													0.00	979.84	7.57	
****	OVERDRAWN	ENDING BALANCE 02/29/2024											26.29	994.55	7.57	975.83-
3601 WORKERS COMP ~ CERTIFICATED																
BALANCE FORWARD 02/01/2024													1,258.14	377.62	0.00	880.52
01	0000	0	3601	00	1451	1010	020	000	000	PY-020924	02/09/24	BN-MID		1.52		879.00
01	0000	0	3601	00	1110	1010	020	000	000	PY-020924	02/09/24	BN-MID		12.33		866.67
01	0000	0	3601	00	1454	1010	020	000	000	PY-020924	02/09/24	BN-MID		1.37		865.30

FUND		GENERAL FUND					APP BUDGET	RECEIVED/	ENCUMBERED	BALANCE						
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	+ TFRS	EXPENDED		
3601 WORKERS COMP ~ CERTIFICATED																
01-0000-0-3601.00-1390-1010-020-000-000										PY-020924	02/09/24	BN-MID		1.14		864.16
01-0000-0-3601.00-1110-1010-020-000-000										PE-000000	02/29/24	PAYROLL 0			172.69	691.47
01-0000-0-3601.00-1110-2700-020-000-000										PE-000000	02/29/24	PAYROLL 0			30.48	660.99
01-0000-0-3601.00-1110-2700-020-000-000										PY-022924	02/29/24	BN-EOM		7.62		653.37
01-0000-0-3601.00-1110-1010-020-000-000										PY-022924	02/29/24	BN-EOM		43.17		610.20
TOTAL ACTIVITY											0.00	67.15	203.17			
****	48.5%	ENDING BALANCE 02/29/2024										1,258.14	444.77	203.17	610.20	
3602 WORKERS COMP ~ CLASSIFIED																
BALANCE FORWARD 02/01/2024											400.21	223.45	0.00	176.76		
01-7425-0-3602.00-1110-1010-020-000-000										PY-020924	02/09/24	BN-MID		5.14		171.62
01-0000-0-3602.00-1110-1010-020-000-000										PY-020924	02/09/24	BN-MID		1.83		169.79
01-0000-0-3602.00-1110-1010-020-000-000										PE-000000	02/29/24	PAYROLL 0			115.14	54.65
01-0000-0-3602.00-1110-1010-020-000-000										PY-022924	02/29/24	BN-EOM		29.90		24.75
TOTAL ACTIVITY											0.00	36.87	115.14			
****	6.2%	ENDING BALANCE 02/29/2024										400.21	260.32	115.14	24.75	
****3000 TOTALS:											113,256.98	45,445.39	20,800.61	47,010.98		
4100 APPRVD TEXTBOOKS & CORE CURR M																
BALANCE FORWARD 02/01/2024											5,000.00	7,973.02	0.00	2,973.02-		
01-6211-0-4100.00-1110-1010-020-000-000										PV-240178	02/16/24	IMSE		1,076.30		4,049.32-
TOTAL ACTIVITY											0.00	1,076.30	0.00			
****	OVERDRAWN	ENDING BALANCE 02/29/2024										5,000.00	9,049.32	0.00	4,049.32-	
4300 MATERIALS & SUPPLIES																
BALANCE FORWARD 02/01/2024											16,438.00	8,963.55	0.00	7,474.45		
01-0000-0-4300.00-0000-8200-020-000-000										RC-240012	02/12/24	Laguna Re		14.04		7,460.41
01-0000-0-4300.00-0000-8200-020-000-000										RC-240012	02/12/24	Laguna Re		22.28		7,438.13
01-1100-0-4300.00-1110-1010-020-000-000										RC-240012	02/12/24	Laguna Re		158.34		7,279.79
01-1100-0-4300.00-1110-1010-020-000-000										RC-240012	02/12/24	Laguna Re		11.66		7,268.13
01-0000-0-4300.00-1110-1010-020-000-000										PV-240180	02/16/24	STAPLES		100.66		7,167.47
01-0000-0-4300.00-0000-2700-020-000-000										PV-240180	02/16/24	STAPLES		19.88		7,147.59
01-0000-0-4300.00-1110-1010-020-000-000										PV-240180	02/16/24	STAPLES		178.91		6,968.68
TOTAL ACTIVITY											0.00	505.77	0.00			
****	42.4%	ENDING BALANCE 02/29/2024										16,438.00	9,469.32	0.00	6,968.68	
4400 NONCAPITALIZED EQUIPMENT																
BALANCE FORWARD 02/01/2024											1,000.00	3,387.91	0.00	2,387.91-		
** NO ACTIVITY THIS PERIOD **																
****	OVERDRAWN	ENDING BALANCE 02/29/2024										1,000.00	3,387.91	0.00	2,387.91-	
****4000 TOTALS:											22,438.00	21,906.55	0.00	531.45		

FUND :01 GENERAL FUND															
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
5210											CONFERENCES				
											BALANCE FORWARD 02/01/2024	1,341.00	0.00	0.00	1,341.00
											** NO ACTIVITY THIS PERIOD **				
****	100.0%										ENDING BALANCE 02/29/2024	1,341.00	0.00	0.00	1,341.00
5230											MILEAGE				
											BALANCE FORWARD 02/01/2024	200.00	93.02	0.00	106.98
											** NO ACTIVITY THIS PERIOD **				
****	53.5%										ENDING BALANCE 02/29/2024	200.00	93.02	0.00	106.98
5300											DUES & MEMBERSHIPS				
											BALANCE FORWARD 02/01/2024	500.00	75.00	0.00	425.00
											** NO ACTIVITY THIS PERIOD **				
****	85.0%										ENDING BALANCE 02/29/2024	500.00	75.00	0.00	425.00
5400											INSURANCE				
											BALANCE FORWARD 02/01/2024	19,144.00	19,144.00	0.00	0.00
											** NO ACTIVITY THIS PERIOD **				
****	0.0%										ENDING BALANCE 02/29/2024	19,144.00	19,144.00	0.00	0.00
5505											GAS				
											BALANCE FORWARD 02/01/2024	600.00	660.28	0.00	60.28-
											** NO ACTIVITY THIS PERIOD **				
****	OVERDRAWN										ENDING BALANCE 02/29/2024	600.00	660.28	0.00	60.28-
5510											ELECTRICITY				
											BALANCE FORWARD 02/01/2024	3,400.00	2,018.52	0.00	1,381.48
											01-0000-0-5510.00-0000-8200-020-000-000 PV-240189 02/26/24 PG&E		364.09		1,017.39
											01-0000-0-5510.00-0000-8200-035-000-000 PV-240190 02/26/24 PG&E		212.08		805.31
											01-0000-0-5510.00-0000-8200-035-000-000 PV-240191 02/26/24 PG&E		42.58		762.73
											TOTAL ACTIVITY	0.00	618.75	0.00	
****	22.4%										ENDING BALANCE 02/29/2024	3,400.00	2,637.27	0.00	762.73
5535											WATER				
											BALANCE FORWARD 02/01/2024	500.00	2,534.43	0.00	2,034.43-
											01-0000-0-5535.00-0000-8200-020-000-000 PV-240188 02/26/24 ALHAMBRA		58.45		2,092.88-
											TOTAL ACTIVITY	0.00	58.45	0.00	
****	OVERDRAWN										ENDING BALANCE 02/29/2024	500.00	2,592.88	0.00	2,092.88-
5550											DISPOSAL/GARBAGE REMOVAL				
											BALANCE FORWARD 02/01/2024	2,200.00	1,652.34	0.00	547.66
											01-0000-0-5550.00-0000-8200-020-000-000 PV-240174 02/14/24 RECOLOGY		137.65		410.01
											01-0000-0-5550.00-0000-8200-035-000-000 PV-240175 02/14/24 RECOLOGY		137.74		272.27
											TOTAL ACTIVITY	0.00	275.39	0.00	
****	12.4%										ENDING BALANCE 02/29/2024	2,200.00	1,927.73	0.00	272.27

FUND		GENERAL FUND						APP BUDGET	RECEIVED/	ENCUMBERED	BALANCE						
FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	+ TFRS	EXPENDED			
5835												NPA CONTRACTS					
											02/01/2024	BALANCE FORWARD	374.00	0.00	0.00	374.00	
												** NO ACTIVITY THIS PERIOD **					
****		100.0%									02/29/2024	ENDING BALANCE	374.00	0.00	0.00	374.00	
5839												OTHER FEES					
											02/01/2024	BALANCE FORWARD	1,350.00	993.00	0.00	357.00	
												** NO ACTIVITY THIS PERIOD **					
****		26.4%									02/29/2024	ENDING BALANCE	1,350.00	993.00	0.00	357.00	
5840												OTHER CONTRACT SERVICES					
											02/01/2024	BALANCE FORWARD	171,279.00	17,790.92	0.00	153,488.08	
												01-0000-0-5840.00-1110-3140-000-000-000	JE-240005	02/01/24	Reclass I	0.10	153,487.98
												01-0000-0-5840.00-0000-8200-035-000-000	PV-240181	02/16/24	TERMINIX	157.00	153,330.98
												01-0000-0-5840.00-0000-8300-035-000-000	PV-240184	02/16/24	BAY ALARM	260.31	153,070.67
												TOTAL ACTIVITY	0.00	417.41	0.00		
****		89.4%									02/29/2024	ENDING BALANCE	171,279.00	18,208.33	0.00	153,070.67	
5864												SOFTWARE LICENSE					
											02/01/2024	BALANCE FORWARD	745.00	936.83	0.00	191.83-	
												01-0000-0-5864.00-1110-1010-020-000-000	TF-240060	02/15/24	MV EXP TO	41.81	233.64-
												01-6300-0-5864.00-1110-1010-020-000-000	PV-240193	02/26/24	EDCLUB, I	109.80	343.44-
												TOTAL ACTIVITY	0.00	151.61	0.00		
****		OVERDRAWN									02/29/2024	ENDING BALANCE	745.00	1,088.44	0.00	343.44-	
5900												COMMUNICATIONS					
											02/01/2024	BALANCE FORWARD	4,150.00	5,244.00	0.00	1,094.00-	
												01-0000-0-5900.00-0000-2700-020-000-000	PV-240176	02/14/24	COMCAST	424.46	1,518.46-
												01-0000-0-5900.00-0000-2420-020-000-000	PV-240176	02/14/24	COMCAST	424.46	1,942.92-
												TOTAL ACTIVITY	0.00	848.92	0.00		
****		OVERDRAWN									02/29/2024	ENDING BALANCE	4,150.00	6,092.92	0.00	1,942.92-	
5960												POSTAGE					
											02/01/2024	BALANCE FORWARD	200.00	139.57	0.00	60.43	
												** NO ACTIVITY THIS PERIOD **					
****		30.2%									02/29/2024	ENDING BALANCE	200.00	139.57	0.00	60.43	
5970												TELEPHONE					
											02/01/2024	BALANCE FORWARD	1,050.00	887.04	0.00	162.96	
												01-0000-0-5970.00-0000-7200-035-000-000	PV-240170	02/07/24	AT&T	70.37	92.59
												01-0000-0-5970.00-0000-2700-020-000-000	PV-240183	02/16/24	AT&T	44.32	48.27
												01-0000-0-5970.00-0000-7200-020-000-000	PV-240183	02/16/24	AT&T	19.00	29.27
												TOTAL ACTIVITY	0.00	133.69	0.00		
****		2.8%									02/29/2024	ENDING BALANCE	1,050.00	1,020.73	0.00	29.27	
****	5000	TOTALS:											234,413.00	75,308.19	0.00	159,104.81	

FUND :01 GENERAL FUND

FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	REFERENCE	DATE	DESC	APP BUDGET + TFRS	RECEIVED/ EXPENDED	ENCUMBERED	BALANCE
6700												SUBSCRIPTION ASSETS				
												BALANCE FORWARD 02/01/2024	0.00	41.81	0.00	41.81-
01-1100-0-6700.00-1110-1010-020-000-000										TF-240060	02/15/24	MV EXP TO		41.81-		0.00
												TOTAL ACTIVITY	0.00	41.81-	0.00	
****												ENDING BALANCE 02/29/2024	0.00	0.00	0.00	0.00
****6000												TOTALS:	0.00	0.00	0.00	0.00
7142												OTH TUIT,EXC CST PMT TO COE				
												BALANCE FORWARD 02/01/2024	64,166.00	304.00	0.00	63,862.00
												** NO ACTIVITY THIS PERIOD **				
**** 99.5%												ENDING BALANCE 02/29/2024	64,166.00	304.00	0.00	63,862.00
****7000												TOTALS:	64,166.00	304.00	0.00	63,862.00
FUND	:	01										TOTALS (EXPENDITURE)	652,190.49	235,621.03	62,628.65	353,940.81
FUND	:	01										TOTALS (INCOME)	1,095,641.42	833,514.48	0.00	262,126.94

Item 6:
Financial Summary Report

Account classifications selected
 FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP

Field ranges selected
 FI RANGE

	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP
1.	-	-	-	.	-	-	-	-	-	-
2.	-	-	-	.	-	-	-	-	-	-
3.	-	-	-	.	-	-	-	-	-	-
4.	-	-	-	.	-	-	-	-	-	-
5.	-	-	-	.	-	-	-	-	-	-
6.	-	-	-	.	-	-	-	-	-	-
7.	-	-	-	.	-	-	-	-	-	-
8.	-	-	-	.	-	-	-	-	-	-
9.	-	-	-	.	-	-	-	-	-	-
10.	-	-	-	.	-	-	-	-	-	-

Primary sort/rollup levels: FD
 Income summary level: 4
 Expense summary level: 4
 Data source: GLSTEX Standard Extract
 Report template: /var/opt/qss/data/CTFAR300: 12/03/2014 14:53:23
 Budget type: W Working
 Include budget transfers: N
 GL Transactions: A Approved Only
 Exclude Pre-encumbrances: N
 Use Reference Values: N
 Restricted Fld Nbr: 02 RESOURCE
 Separation Option: No Separation of Restricted and UnRestricted
 Extraction Type: Restricted and UnRestricted
 Report prepared: 03/08/2024 15:36:46

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance						
9110 CASH IN COUNTY TREASURY	1,004,656.72	555,058.84	555,058.84	0.00	1,559,715.56	
9111 FAIR VALUE ADJ TO CASH IN CNTY	7,638.78	7,638.78-	7,638.78-	0.00	0.00	
9130 REVOLVING CASH ACCOUNT	2,000.00	1,000.00-	1,000.00-	0.00	1,000.00	
9210 ACCOUNTS RECEIVABLE PRIOR YEAR	1,418.64	1,418.64-	1,418.64-	0.00	0.00	
9290 DUE FROM OTHER GOVERNMENTS	42,667.47	30,567.47-	30,567.47-	0.00	12,100.00	
9510 ACCOUNTS PAYABLE	26,222.30-	26,222.30	26,222.30	0.00	0.00	
9515 SUI-UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	
9516 WORKERS' COMPENSATION	667.60-	458.95	458.95	0.00	208.65-	
9520 HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	
9523 SUMMER HEALTH & WELFARE	5,899.07-	3,199.67	3,199.67	0.00	2,699.40-	
9526 HEALTH PLAN	0.00	2,595.00-	2,595.00-	0.00	2,595.00-	
9528 DENTAL	0.00	268.34-	268.34-	0.00	268.34-	
9529 VISION	0.00	41.86-	41.86-	0.00	41.86-	
9547 DUE TO EMPLOYEES-DEFERRED PAY	0.00	2,431.04-	2,431.04-	0.00	2,431.04-	
9554 STRS ADJUSTMENTS	0.00	15.31	15.31	0.00	15.31	
9555 PERS ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
9561 STALE DATED VENDOR WARRANTS	0.00	0.00	0.00	0.00	0.00	
9582 STRS EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9583 PERS ~ EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9584 OASDI ~ EMPLOYER PORTION (PRF)	0.00	0.00	0.00	0.00	0.00	
9585 MEDICARE-EMPLOYER PORTION PRF	0.00	0.00	0.00	0.00	0.00	
9590 DUE TO GRANTOR GOVERNMENTS	295,612.39-	57,899.51	57,899.51	0.00	237,712.88-	
9650 UNEARNED REVENUE	52,010.09-	0.00	0.00	0.00	52,010.09-	
TOTAL Beginning balance	677,970.16	596,893.45	596,893.45	0.00	1,274,863.61	
Current year revenue						
8011 LCFF STATE AID-CURR YEAR	193,464.00	131,609.00	131,609.00	0.00	61,855.00	68.0
8012 EDUCATION PROTECTION ACCOUNT	3,030.00	2,255.00	2,255.00	0.00	775.00	74.4
8021 HOMEOWNERS EXEMPTION	1,021.00	624.00	624.00	0.00	397.00	61.1
8041 SECURED TAX ROLLS	237,297.00	142,488.35	142,488.35	0.00	94,808.65	60.0
8042 UNSECURED ROLL TAXES	5,676.00	6,793.01	6,793.01	0.00	1,117.01-	119.7
8043 PRIOR YEARS TAXES	283.00	174.77	174.77	0.00	108.23	61.8
8047 COMMUNITY REDEVELOPMENT FUNDS	3,186.00	3,185.53	3,185.53	0.00	0.47	100.0
8181 SPEC ED-ENTITL PER UDC (IDEA)	8,657.00	0.00	0.00	0.00	8,657.00	0.0
8182 SPEC ED-DISCRETIONARY GRANTS	252.00	0.00	0.00	0.00	252.00	0.0
8285 INTERAGENCY CONTRACTS BTWN LEA	1,376.00	0.00	0.00	0.00	1,376.00	0.0
8290 ALL OTHER FEDERAL REVENUES	25,278.42	14,349.68	14,349.68	0.00	10,928.74	56.8
8550 MANDATED COST REIMBURSEMENTS	340.00	570.00	570.00	0.00	230.00-	167.6
8560 STATE LOTTERY REVENUE	2,241.00	1,710.88	1,710.88	0.00	530.12	76.3
8590 ALL OTHER STATE REVENUES	592,024.00	488,246.26	488,246.26	0.00	103,777.74	82.5
8650 LEASES & RENTALS	0.00	7,120.00	7,120.00	0.00	7,120.00-	N/A
8660 INTEREST	15,000.00	19,777.20	19,777.20	0.00	4,777.20-	131.8
8662 GAINS OR LOSSES ON INVESTMENTS	7,640.00-	7,638.78-	7,638.78-	0.00	1.22-	N/A
8699 ALL OTHER LOCAL REVENUES	600.00	20,270.43	20,270.43	0.00	19,670.43-	3378.4
8782 ALL OTHR TSFRS FRM COUNTY OFCE	1,840.00	1,840.00	1,840.00	0.00	0.00	100.0
8792 TSF OF APPORT FROM COE	11,716.00	139.15	139.15	0.00	11,576.85	1.2
8980 CONTRIBUTIONS FR UNRESTR REV	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Current year revenue	1,095,641.42	833,514.48	833,514.48	0.00	262,126.94	
*TOTAL Beginning balance + Revenue	1,773,611.58	1,511,484.64	1,511,484.64			*

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Expense						
1110	CERTIFICATED TEACHER ~ REGULAR	62,405.30	39,712.47	39,712.47	22,692.84	0.01- 100.0
1120	CERTIFICATED TEACHER ~ HOURLY	1,800.00	900.00	900.00	0.00	900.00 50.0
1145	TEACHER SUBSTITUTES	12,380.00	7,940.00	7,940.00	0.00	4,440.00 64.1
1160	CERTIFICATED TEACHER STIPEND	0.00	500.00	500.00	0.00	500.00- N/A
1170	CERTIFICATED TEACHER-OTHER PAY	2,220.00	2,190.00	2,190.00	0.00	30.00 98.6
1190	CERTIFICATED PROF EXPERT	73,600.00	200.00	200.00	0.00	73,400.00 0.3
1311	PRINCIPAL	11,012.70	7,008.05	7,008.05	4,004.60	0.05 100.0
1930	OTHER CERTIFICATED ~ EXTRA DTY	1,909.11	0.00	0.00	0.00	1,909.11 0.0
2110	INSTRUCTIONAL AIDE ~ REGULAR	43,209.40	27,496.91	27,496.91	15,130.60	581.89 98.7
2120	INSTRUCTIONAL AIDE ~ HOURLY	7,000.00	3,840.00	3,840.00	0.00	3,160.00 54.9
2150	INSTRUCTIONAL AIDE ~ OVERTIME	360.00	80.44	80.44	0.00	279.56 22.3
2165	INSTRUCTIONAL AIDES - SUBS	800.00	1,499.03	1,499.03	0.00	699.03- 187.4
2190	PROFESSIONAL EXPERT~ OTHER PAY	720.00	810.00	810.00	0.00	90.00- 112.5
2400	CLERICAL & OFFICE SALARIES	500.00	480.00	480.00	0.00	20.00 96.0
3101	STRS ~ CERTIFICATED POSITIONS	43,474.29	9,517.61	9,517.61	5,099.21	28,857.47 33.6
3202	PERS ~ CLASSIFIED POSITIONS	11,624.31	7,336.14	7,336.14	4,036.84	251.33 97.8
3301	SOCIAL SECURITY (OASDI) ~ CERT	0.00	73.16	73.16	0.00	73.16- N/A
3302	SOCIAL SECURITY (OASDI)-CLASSI	3,260.54	2,066.70	2,066.70	938.10	255.74 92.2
3311	MEDICARE - CERTIFICATED	2,397.23	816.99	816.99	387.12	1,193.12 50.2
3312	MEDICARE - CLASSIFIED	762.56	496.00	496.00	219.39	47.17 93.8
3401	HEALTH & WELFARE CERTIFICATED	26,470.50	8,417.83	8,417.83	4,890.36	13,162.31 50.3
3402	HEALTH & WELFARE CLASSIFIED	23,500.25	14,992.03	14,992.03	4,890.36	3,617.86 84.6
3501	UNEMPLOYMENT INS CERTIFICATED	82.66	29.29	29.29	13.35	40.02 51.6
3502	UNEMPLOYMENT INS ~ CLASSIFIED	26.29	994.55	994.55	7.57	975.83-3811.8
3601	WORKERS COMP ~ CERTIFICATED	1,258.14	444.77	444.77	203.17	610.20 51.5
3602	WORKERS COMP ~ CLASSIFIED	400.21	260.32	260.32	115.14	24.75 93.8
4100	APPRVD TEXTBOOKS & CORE CURR M	5,000.00	9,049.32	9,049.32	0.00	4,049.32- 181.0
4300	MATERIALS & SUPPLIES	16,438.00	9,469.32	9,469.32	0.00	6,968.68 57.6
4400	NONCAPITALIZED EQUIPMENT	1,000.00	3,387.91	3,387.91	0.00	2,387.91- 338.8
5210	CONFERENCES	1,341.00	0.00	0.00	0.00	1,341.00 0.0
5230	MILEAGE	200.00	93.02	93.02	0.00	106.98 46.5
5300	DUES & MEMBERSHIPS	500.00	75.00	75.00	0.00	425.00 15.0
5400	INSURANCE	19,144.00	19,144.00	19,144.00	0.00	0.00 100.0
5505	GAS	600.00	660.28	660.28	0.00	60.28- 110.0
5510	ELECTRICITY	3,400.00	2,637.27	2,637.27	0.00	762.73 77.6
5535	WATER	500.00	2,592.88	2,592.88	0.00	2,092.88- 518.6
5550	DISPOSAL/GARBAGE REMOVAL	2,200.00	1,927.73	1,927.73	0.00	272.27 87.6
5610	EQUIPMENT REPAIR	1,150.00	4,906.71	4,906.71	0.00	3,756.71- 426.7
5615	MAINT CONTRACTS/BLDGS & GROUND	9,350.00	4,696.15	4,696.15	0.00	4,653.85 50.2
5803	ADVERTISING	230.00	552.16	552.16	0.00	322.16- 240.1
5809	AUDIT FEES	12,500.00	10,340.00	10,340.00	0.00	2,160.00 82.7
5814	ELECTIONS	500.00	0.00	0.00	0.00	500.00 0.0
5819	FIELD TRIPS	2,000.00	140.00	140.00	0.00	1,860.00 7.0
5821	FINGERPRINTING	150.00	0.00	0.00	0.00	150.00 0.0
5829	LEGAL SERVICE	1,500.00	0.00	0.00	0.00	1,500.00 0.0
5835	NPA CONTRACTS	374.00	0.00	0.00	0.00	374.00 0.0
5839	OTHER FEES	1,350.00	993.00	993.00	0.00	357.00 73.6
5840	OTHER CONTRACT SERVICES	171,279.00	18,208.33	18,208.33	0.00	153,070.67 10.6
5864	SOFTWARE LICENSE	745.00	1,088.44	1,088.44	0.00	343.44- 146.1

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
5900 COMMUNICATIONS	4,150.00	6,092.92	6,092.92	0.00	1,942.92-	146.8
5960 POSTAGE	200.00	139.57	139.57	0.00	60.43	69.8
5970 TELEPHONE	1,050.00	1,020.73	1,020.73	0.00	29.27	97.2
6700 SUBSCRIPTION ASSETS	0.00	0.00	0.00	0.00	0.00	N/A
7142 OTH TUIT,EXC CST PMT TO COE	64,166.00	304.00	304.00	0.00	63,862.00	0.5
TOTAL Expense	652,190.49	235,621.03	235,621.03	62,628.65	353,940.81	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	443,450.93-	1,000.00	1,000.00	0.00	442,450.93-	
9791 BEGINNING FUND BALANCE	677,970.16-	0.00	0.00	0.00	677,970.16-	
TOTAL Ending balance	1,121,421.09-	1,000.00	1,000.00	0.00	1,120,421.09-	
**Fund balance	1,121,421.09	1,275,863.61	1,275,863.61			**

Item 9:
Principals' Report



LAGUNA JOINT SCHOOL DISTRICT

2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952

Telephone: 707-762-6051

Principal's Report

March 19, 2024

Student Enrollment:

8 students: 1st grade: 1 student, 2nd grade: 3 students, 5th grade: 3 students, 6th grade: 1 student.

Curriculum and Activities:

*On March 7th, students watched a live musical performance by Keenan Webster at Nicassio School (see photos).

*On March 12th, photographer Michael visited Laguna. He took photos of the campus and students. Photos will be used to update Laguna's website and flyers.

*On March 13th, 5th and 6th grade students will orally present their bat reports to the class. Their informational reports (including graphics) are due on Friday.

*Inspired by the story behind Candy Land, students worked in groups to create their own gameboards (see photo).

*In art, students practiced their fine motor skills by making paper flowers for their 3-D themed spring picture (see photos).

* On March 14, students are scheduled to attend a field trip to Marin Farm Day followed by a trip to the nearby Farmer's Market.

*To practice speaking in front of an audience, students are reciting poems to their classmates on Friday, March 15th.

*In celebration of Laguna's Dr. Seuss's reading challenge, students will have the chance to eat green eggs and ham and receive prizes based upon the number of books they read.

*A field trip to Marin Art and Garden is scheduled for March 19th. The focus of the trip is to have a hands-on experience in a garden habitat.

*On March 20, students plan to attend a field trip to Crane Creek Regional Park to learn about weather patterns.

*An egg hunt and spring activities are planned for Friday, March 29th.

*The new literacy and math programs are in full swing.

The Next Parent Check-in is scheduled for March 13

(Items to discuss: upcoming field trips, parent volunteer opportunities, family invitation to egg hunt and spring celebration, new literacy and math practice work for home, and addressing any questions that are asked.)

Facilities:

*AT&T was able to restart one of Laguna's phone lines.

*The fire panel was installed, the strobe lights were replaced, and the CAT-5 lines were added. Everything is working and up to code.

*The heater in the main classroom is working. A broken part was replaced.

*Lightbulb in fridge was replaced.

Other:

*New posts to Laguna Lion's Facebook and Instagram accounts were added.

*Mr. Scott, music teacher, created an opportunity for Laguna to host a drum circle with musician Dave Rogers. The fee for the event will be covered by the recent donation Laguna received.

*A tour was given on March 5th to a family with a child who would enter as a TK student in the 2025-2026 school year.

*On March 12th a tour was given to an upcoming kindergarten parent. Prior to Laguna's tour, the parent attended a tour at another small, rural school. I asked the parent for her feedback regarding the 2 schools. Here's her response:

She appreciated:

*A designated play area specifically set up for TK and K students. The area was inspirational and



LAGUNA JOINT SCHOOL DISTRICT

2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952

Telephone: 707-762-6051

invoked curiosity and play.

*Clean, updated, size appropriate bathrooms where the teacher has supervision over the students. The bathrooms are not shared with adults or other grade levels.

*Parents can call the morning of for food services, no advanced orders needed.

*A separate office for students who need to see a nurse and a full-time nurse on staff.

*A separate room for RSP services and a full-time specialist on staff.

*Campus was completely gated. All visitors must enter through the office before visiting the classrooms.

*During the tour, a 1, 2, and 3-year plan was shared with the families. The plan listed goals for kids, staff, and improvements to the facilities.

*Enrichment classes were offered during the school day (art, music, and P.E.) as well as after school (STEM, sports, and crafts).

The parent mentioned that she was attracted to Laguna's teacher to student ratio. She liked that the school was small, but worried about the transition to a significantly larger junior high.



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Pending Facilities and Long-Term Repairs:

Item	Status
The seal around the classroom sink is compromised causing countertops to warp and lift	Pending
Peeling paint and wood rot on the porch & ceiling	Pending
Underfloor wood patching	Pending
Screen over the back "vent" to the attic above the bathrooms needs to be reattached	Pending
Shed siding is bent; It needs some more attention to secure it for the door to open easily	Pending
Dry rot of siding along the south wall	Pending
Leak in bell tower and missing wood pieces	Pending
Painting and scraping of lichen all around school	Pending
Culvert pipe under drive at south swing gate is completely filled; floods into the road during rain	Pending
The leak from the bell tower has worsened causing water to drop onto students and staff in the porch area and is missing wood pieces	Pending

(Ongoing from March of 2022)

Item 11:

Interdistrict Transfer Agreement

Item 12:

Request for Facility Use



Laguna Joint School District
 2657 Chileno Valley Road
 Petaluma, CA 94952
Facilities Use Application and Permit

Laguna Join School District Facilities Application and Permit

Date: 3-14-24

Organization: Marin Cyclists Club for the Marin Century

Representative: Margie Baer, Rest Stop Coordinator

Address: P.O.Box 2611 City: San Rafael Zip: 94912

Facility Use:

School Building/ Grounds to be Used: Parking lot and outdoor tables , Laguna

Date(s) of Use	Title of Activity	Time of Activity		Number in Attendance
8/3/24	Marin Century	6:00 am	11:30 am	1400 staggered

See Reverse for rules and regulation of facilities use.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment, occurring through the occupancy or use of the said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's Signature: _____ Title: Rest Stop Chairperson

Phone: 415-378-9371

Permission approved/dissaproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

_____ Approved Date: _____

Board Representative

Denied



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952
Facilities Use Application and Permit

Hold Harmless Agreement

The Marin Cyclists Club for the Marin Century agrees to and does hereby indemnify and hold harmless the Laguna Joint School District, its officers, agents, and employees from every claim or demand made, from every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:

- (a) Death or bodily injury to persons, loss of or injury to property, or any loss, damage or expense arising from the foregoing conditions which may have been sustained by the Laguna Joint School District upon or in connection with the activity called for in this agreement.
- (b) Any injury to or death of persons or damage to property, any loss or theft sustained by persons, firms or corporations including the MCCRMC arising from any act of neglect, default, omission, negligence or willful misconduct of the MCCRMC or any person, firm or corporation employed by the MCCRMC either directly or by independent contract and attributable in connection on or off the property of the Laguna Joint School District with the activity covered by this agreement.
- (c) The MCCRMC at his/her own expense, cost and risk shall defend any and all actions, suits or other proceedings that may be brought or instituted against the Laguna Joint School District, its officers, agents, or employees in any action, suit or other proceedings as a result thereof.

Activity: Bicycle Event Date of Activity: 8/3/2024

For the User:

Legal Name: Marin Cyclists Club

Authorized Agent: Margie Baer

Telephone: 415-378-9371

Laguna Joint School District Representative:

Authorized Agent: _____

Title: _____

Date: _____



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952
Facilities Use Application and Permit

Laguna Joint School District Facilities Application and Permit

Date: 3/11/24

Organization: Best Buddies International (BBI)

Representative: Megan Garcia

Address: 100 SE Second Street #2200 City: Miami, FL Zip: 33131

Facility Use:

School Building/ Grounds to be Used: Laguna Elementary Parking Lot

Date(s) of Use	Title of Activity	Time of Activity		Number in Attendance
10/18/24	Tents & Portalets Security (Overnight)	4:00 pm	7:00 pm	10

See Reverse for rules and regulation of facilities use.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment, occurring through the occupancy or use of the said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's Signature: _____ Title: _____

Phone: _____

Permission approved/dissapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

_____ Approved Date: _____

Board Representative

Denied



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952
Facilities Use Application and Permit

Hold Harmless Agreement

The Best BUddies Int'l (BBI) agrees to and does hereby indemnify and hold harmless the Laguna Joint School District, its officers, agents, and employees from every claim or demand made, from every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:

- (a) Death or bodily injury to persons, loss of or injury to property, or any loss, damage or expense arising from the foregoing conditions which may have been sustained by the Laguna Joint School District upon or in connection with the activity called for in this agreement.
- (b) Any injury to or death of persons or damage to property, any loss or theft sustained by persons, firms or corporations including the BBI arising from any act of neglect, default, omission, negligence or willful misconduct of the BBI or any person, firm or corporation employed by the BBI either directly or by independent contract and attributable in connection on or off the property of the Laguna Joint School District with the activity covered by this agreement.
- (c) The BBI at his/her own expense, cost and risk shall defend any and all actions, suits or other proceedings that may be brought or instituted against the Laguna Joint School District, its officers, agents, or employees in any action, suit or other proceedings as a result thereof.

Activity: Rest stop Date of Activity: 10/19/24

For the User:

Legal Name: Best Buddies Int'l

Authorized Agent: Megan Garcia

Telephone: 305-374-2233

Laguna Joint School District Representative:

Authorized Agent: _____

Title: _____

Date: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/21/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Mark Edward Partners LLC 505 Park Ave New York NY 10022		CONTACT NAME: Barry Zimberg PHONE (A/C, No, Ext): (212) 355-5005 E-MAIL ADDRESS: bjz@mepinsurance.com FAX (A/C, No): (212) 813-8085	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: AmGUARD Insurance Company	NAIC # 42390
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

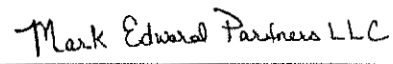
COVERAGES **CERTIFICATE NUMBER:** CL2362912448 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			C1GP404668	06/30/2023	06/30/2024	EACH OCCURRENCE \$ 1,000,000	
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:							MED EXP (Any one person) \$ 5,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC						PERSONAL & ADV INJURY \$ 1,000,000	
	OTHER:						GENERAL AGGREGATE \$ 3,000,000	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						PRODUCTS - COMP/OP AGG \$ 3,000,000	
	DED <input type="checkbox"/> RETENTION \$						\$	
	<input type="checkbox"/> AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$	
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$	
	<input type="checkbox"/> OWNED AUTOS ONLY	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$	
	<input type="checkbox"/> HIRED AUTOS ONLY	<input type="checkbox"/> NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						\$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						EACH OCCURRENCE \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						AGGREGATE \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						\$	
	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y/N	N/A				E.L. EACH ACCIDENT \$	
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$	
							E.L. DISEASE - POLICY LIMIT \$	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: Best Buddies Challenge: California on 10/14/23

The certificate holder is included as an additional insured as required by written contract, subject to the terms and conditions of the policy.

CERTIFICATE HOLDER		CANCELLATION	
Laguna Joint School District 2657 Chileno Valley Road Petaluma CA 94952		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 	



Laguna Joint School District
 2657 Chileno Valley Road
 Petaluma, CA 94952
Facilities Use Application and Permit

Laguna Joint School District Facilities Application and Permit

Date: 3.8.2024

Organization: National Multiple Sclerosis Society

Representative: Kate Scotece

Address: 4153 Northgate Blvd, Suite 6 City: Sacramento Zip: 95834

Facility Use:

School Building/ Grounds to be Used: Lincoln School, 1300 Hicks Valley Road Petaluma

Date(s) of Use	Title of Activity	Time of Activity		Number in Attendance
9/13	Portable toilets delivered	4:00 pm	6:00 pm	2
9/14	Bike ride rest stop (Day 1 RD B)	7:00 am	12:00 pm	300 (scattered attendance)

See Reverse for rules and regulation of facilities use.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

~~I, the undersigned hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment, occurring through the occupancy or use of the said building or equipment by the applicant and will see any fees charged will be promptly paid.~~

Representative's Signature: _____ Title: Sr. Director, Event Production

Phone: 509-481-7035

Permission approved/dissapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

_____ Approved Date: _____

Board Representative

Denied



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952
Facilities Use Application and Permit

Laguna Join School District Facilities Application and Permit

Date: 3.8.24

Organization: National Multiple Sclerosis Society

Representative: Kate Scotece

Address: 4153 Northgate Blvd., Suite 6 City: Sacramento, Ca Zip: 95834

Facility Use:

School Building/ Grounds to be Used: Laguna School, 2657 Chileno Valley Rd. Petaluma, CA 94952

Date(s) of Use	Title of Activity	Time of Activity		Number in Attendance
9/13	Portable toilets delivered	4:00 pm	6:00 pm	2
9/14/	Bike rest stop (day 1 RD B)	7:00 am	12:00 pm	300 (scattered attendance)

See Reverse for rules and regulations of facilities use.

I, the undersigned, hereby state that I will accept full responsibility for exercising proper supervision and care of equipment and the use of facilities requested under this application and furthermore, I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture, or equipment, occurring through the occupancy or use of the said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's Signature: _____ Title: Sr. Director, Event Production

Phone: 509-481-7035

Permission approved/disapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

_____ Approved Date: _____
Board Representative Denied



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952
Facilities Use Application and Permit

Hold Harmless Agreement

The National MS Society agrees to and does hereby indemnify and hold harmless thee Laguna Joint School District, its officers, agents, and employees from every claim or demand made, from every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:

- (a) Death or bodily injury to persons, loss of or injury to property, or any loss, damage or expense arising from the foregoing conditions which may have been sustained by the Laguna Joint School District upon or in connection with the activity called for in this agreement.
- (b) Any injury to or death of persons or damage to property, any loss or theft sustained by persons, firms or corporations including the NMSS arising from any act of neglect, default, omission, negligence or willful misconduct of the NMSS or any person, firm or corporation employed by the NMSS either directly or by independent contract and attributable in connection on or off the property of the Laguna Joint School District with the activity covered by this agreement.
- (c) The NMSS at his/her own expense, cost and risk shall defend any and all actions, suits or other proceedings that may be brought or instituted against the Laguna Joint School District, its officers, agents, or employees in any action, suit or other proceedings as a result thereof.

Activity: Bike MS Date of Activity: 9/14/2024

For the User:
 Legal Name: National Multiple Sclerosis Society
 Authorized Agent: Kate Scotece
 Telephone: () 509-481-7035

Laguna Joint School Distric Representative:
 Authorized Agent: _____
 Title: _____
 Date: _____



RULES AND REGULATIONS

1. Application for use of school buildings, grounds or equipment shall be made on the Application and Permit for Use of Laguna Joint School District Facilities.
2. Reservations may be approved only after it has been ascertained the use will not interfere with education activities.
3. Only the requested and approved area of school building and/or grounds will be available to the requesting group. Restroom facilities will need to be furnished by contract agency.
4. Use of the facilities by religious groups shall only be permitted as prescribed in Education Code Section 38131(b)(3) and 38134 (d).
5. Persons or organizations using facilities shall agree to be responsible for the proper use and care of school property and shall be liable for any damage that results from their use.
6. Evening use shall not extend beyond 10:30 p.m.
7. All equipment must remain on the premises.
8. Use of buildings, grounds and equipment is renewable and revocable . Revocation may take place at any time during the school year.
9. Cancellation by either the user or the Laguna Joint School District must be made on a minimum 72-hour notice basis. Violation of this regulation by the user may result in minimum service charge being assessed.
10. School buildings, grounds, and equipment shall not be used for private or individual gain. Commercial organizations may use school facilities only if no admission fee is charged or no contributions solicited, and upon payment of special charges and fees.
11. The use shall not constitute a monopoly.
12. Use of grounds and facilities involving animals shall not be permitted, except where such animals are used to accommodate individuals with disabilities.
13. Dances open to the general public shall not be held.
14. Except in cases where unusual circumstances prevail, no permit shall be granted for school or employee holidays, the first week of school and the week preceding, and the last week of school.
15. All federal, state, and local laws are in effect and shall be observed.
16. The Laguna Joint School District supplies will not be available to outside groups using the facilities.
17. Consumption, selling, giving away, or any other use of alcoholic beverages or narcotics shall not be permitted.



18. Board Policy prohibits tobacco use on Laguna Joint School District property.
19. A certificate of liability insurance may be requested from any user.
20. A permit may be canceled for good cause, including but not limited to, if any of one or more of the following conditions exist:
 - a) lack of qualified and sufficient supervision of any organizational function
 - b) conduct on the part of a person or persons that does not aid, assist, or lend encouragement to the uthorized activity
 - c) use of unauthorized areas within the Laguna Joint School District facility
 - d) violations of any rules or regulations stated within this policy section or within that body of laws of he State of California applicable to the civic use of school facilities



Laguna Joint School District
2657 Chileno Valley Road
Petaluma, CA 94952

Facilities Use Application and Permit

BOARD POLICY ON CHARGE FOR USE OF LAGUNA JOINT SCHOOL DISTRICT FACILITIES

A schedule of charges for use of Laguna Joint School District facilities and property shall be prepared for the approval by the Board prior to use.

Any cost to the Laguna Joint School District Board, over and above the regular operational costs, shall be charged to the organization using the facility. Any damage to the Laguna Joint School District facilities or property, accruing through occupancy by any organization, shall be a charge to the organization.

Definitions:

Group A: Organizations associated with the schools, such as: School District Parent/Teacher Associations, Public Schools, or other non-profit organizations, clubs or associations organized to promote youth and school activities including, but not limited to: 4H, Future Farmers of America.

Group B: Private Schools and Colleges, Community Groups and Organizations which have as their objective the civic improvement of this community, such as the Chamber of Commerce and the various improvement clubs, service clubs of Marin and Sonoma County, and government agencies. Other Organizations may be granted the use on these same terms and conditions if in the judgment of the Superintendent or designee they belong in the same classification. Included could be civic organizations, which have as their objective general character building or the welfare of the students of the community. Organizations should include proof of tax exempt status with application.

Group C: All other users (without tax exempt status).

Facility Use Fees: Minimum of 4 hours (standard is typically 9 hours)

	Group A	Group B	Group C
Service Charge	No Charge	\$500.00 Daily	\$50.00 Hourly



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/16/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA, LLC. 445 SOUTH STREET MORRISTOWN, NJ 07960-6454 Attn: Morristown.CertRequest@marsh.com Fax: 212-948-0979 SAN FR	CONTACT NAME: ...	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : Federal Insurance Company		20281
INSURER B :		
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** NYC-009901697-29 **REVISION NUMBER:** 2

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			3583-33-49	12/31/2023	12/31/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7353-02-37	12/31/2023	12/31/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp/Coil Deductible \$ 1,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			9364-93-75	12/31/2023	12/31/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	71763467	12/31/2023	12/31/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
THE CERTIFICATE HOLDER IS ADDED AS ADDITIONAL INSURED EXCLUDING WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY POLICY AS REQUIRED BY WRITTEN CONTRACT BUT LIMITED TO THE OPERATIONS OF THE INSURED UNDER SAID CONTRACT AND ALWAYS SUBJECT TO THE POLICY TERMS, CONDITIONS AND EXCLUSIONS

CERTIFICATE HOLDER LAGUNA JOINT SCHOOL DISTRICT ATTN: PAM BRAMBILIA 2657 CHILENO VALLEY RD PETALUMA, CA 94952	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/16/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER MARSH USA, LLC. 445 SOUTH STREET MORRISTOWN, NJ 07960-6454 Attn: Moristown.CertRequest@marsh.com Fax: 212-948-0979 SAN FR	CONTACT NAME: ...	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Federal Insurance Company		20281
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

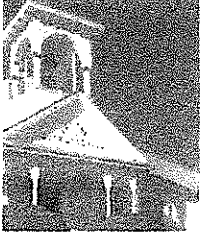
COVERAGES **CERTIFICATE NUMBER:** NYC-009901700-31 **REVISION NUMBER:** 10

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL(SUBR) INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		3583-33-49	12/31/2023	12/31/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		7353-02-37	12/31/2023	12/31/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp/Coil Deductible \$ 1,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$		9364-93-75	12/31/2023	12/31/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N N/A	71763467	12/31/2023	12/31/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
LINCOLN SCHOOL IS INCLUDED AS AN ADDITIONAL INSURED EXCLUDING WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY AS REQUIRED BY WRITTEN CONTRACT BUT LIMITED TO THE OPERATIONS OF THE INSURED UNDER SAID CONTRACT, AND ALWAYS SUBJECT TO THE POLICY TERMS, CONDITIONS AND EXCLUSIONS

CERTIFICATE HOLDER LINCOLN SCHOOL ATTN: SANDY DOYLE 1300 HICKS VALLEY RD PETALUMA, CA 94952	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
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LAGUNA JOINT SCHOOL DISTRICT
 2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952
 Telephone: 707-752-6051

APPLICATION AND PERMIT

LAGUNA JOINT SCHOOL DISTRICT FACILITIES

Date March 14, 2024

Organization Marin Cyclists Club for the Marin Century

Representative Margie Baer, Rest Stops Coordinator Phone 415-378-9371

Address PO Box 2611 City San Rafael Zip 94912

FACILITY USE

School Building/Grounds to be Used: Parking lot and outdoor tables

Date(s) of Use	Title of Activity	Actual Time of Activity		Number in Attendance
		From	To	
8/3/2024	Marin Century	6 am	11:30 am	1400 staggered

SEE REVERSE FOR RULES / REGULATIONS.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and in the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned, hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment, accruing through the occupancy or use of said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's
 Signature *M Baer* Title Rest Stops Chairperson Phone 415-378-9371

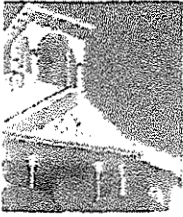
Permission approved / disapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

Approved

Denied

Date

Board Representative



LAGUNA JOINT SCHOOL DISTRICT
 2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952
 Telephone: 707-752-6051

**APPLICATION AND PERMIT
 LAGUNA JOINT SCHOOL DISTRICT FACILITIES**

Organization Best Buddies International (BBI) Date 3/11/2024
 Representative Megan Garcia Phone 305-374-2233
 Address 100 SE Second St #2200 City Miami FL Zip 33131

FACILITY USE

School Building/Grounds to be Used: Laguna Elementary - parking lot

Date(s) of Use	Title of Activity	Actual Time of Activity		Number in Attendance
		From	To	
10/18/24	Tents & portalets security (overnight security)	4pm	7pm	10
10/19/24	Rest Stop *scattered	7am	3pm	150*

SEE REVERSE FOR RULES / REGULATIONS.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and in the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned, hereby certify that I will be personally responsible on behalf of the applicant for any damage to the building, furniture or equipment, occurring through the occupancy or use of said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's
 Signature: *Megan Garcia*

Title: SD, Special Events, Best Buddies Phone: 305-374-2233 x236 | c: 786-253-6825

Permission approved / disapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

Approved

Denied Date

Board Representative



LAGUNA JOINT SCHOOL DISTRICT
 2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952
 Telephone: 707-752-6051

APPLICATION AND PERMIT
LAGUNA JOINT SCHOOL DISTRICT FACILITIES

Date 3/8/2024

Organization National Multiple Sclerosis Society

Representative Kate Scotece Phone 509-481-7035

Address 4153 Northgate Blvd, Suite 6, Sacramento, CA 95834 City _____ Zip _____

FACILITY USE

School Building/Grounds to be Used: Lincoln School, 1300 Hicks Valley Rd, Petaluma

Date(s) of Use	Title of Activity	Actual Time of Activity		Number in Attendance
		From	To	
9/13	portable toilets delivered	4pm	6pm	2
9/14	bike ride rest stop (Day 1 RS 4)	8am	1pm	300 - scattered

SEE REVERSE FOR RULES / REGULATIONS.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and in the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned, hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment, accruing through the occupancy or use of said building or equipment by the applicant and will see any fees charged will be promptly paid.

Representative's
 Signature *Kate Scotece* Title Sr. Director, EP Phone 509-481-7035

Permission approved / disapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

Approved

Denied Date

Board Representative _____



LAGUNA JOINT SCHOOL DISTRICT
 2657 CHILENO VALLEY ROAD, PETALUMA, CALIFORNIA 94952
 Telephone: 707-752-6051

APPLICATION AND PERMIT
LAGUNA JOINT SCHOOL DISTRICT FACILITIES

Date 3/8/2024

Organization National Multiple Sclerosis Society
 Representative Kate Scotece Phone 509-481-7035
 Address 4153 Northgate Blvd, Suite 6, Sacramento, CA 95834 City _____ Zip _____

FACILITY USE

School Building/Grounds to be Used: Laguna School. 2657 Chileno Valley Rd, Petaluma

Date(s) of Use	Title of Activity	Actual Time of Activity		Number in Attendance
		From	To	
9/13	portable toilets delivered	4pm	6pm	2
9/14	bike ride rest stop (Day 1 RS B)	7am	12pm	300 - scattered

SEE REVERSE FOR RULES / REGULATIONS.

I, the undersigned, hereby state that I will accept full responsibility in exercising proper supervision and care of equipment and in the use of facilities requested under this application and furthermore I will hold the Laguna Joint School District harmless from liability and damages for any accidents or injuries sustained by all persons as a result of use. The lessee agrees to furnish such liability or other insurance for the protection of the public and the lessor as the lessor may require.

I, the undersigned, hereby certify that I will be personally responsible on behalf of the applicant for any damages to the building, furniture or equipment occurring through the occupancy or use of said building or equipment by the applicant and will see any fees charged will be promptly paid. *JS*

Representative's
 Signature *JS* Title Sc. Director, EP Phone 509-481-7035

Permission approved / disapproved to the above applicant for use of the school facilities in accordance with the Laguna Joint School District policy and regulations. Approval is granted for use as stated in the application.

Approved

Denied Date _____

Board Representative _____

Item 13:
Second Interim Report

MEMO

DATE: March 19, 2023

TO: Board of Trustees
Laura Trahan, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2023-24 Second Interim**

Attached you will find resource documents supporting Second Interim for the General Fund.

The following documents are included in this packet:

Narrative

- Summary of district budget and changes.

Snapshot For 2023-24

- Shows a summary view of general fund revenues and expenditures and the overall unrestricted general fund balance.

Significant Changes Since 2023-24 First Interim

- Includes a summary of significant changes to restricted and unrestricted funds.

Multi Year Projection Assumptions

- Shows a summary level of assumptions used across the MYP.

Multi Year Projection

- Shows the current and two years out for the unrestricted and restricted general fund.

Resource Summary

- Summary by resource of the financial activities for 2023-24 through 2025-26.

State Software Reports (SACS)

- Includes all required state data and certification page for signatures.

Laguna Joint School District

DATE: March 19, 2023

TO: Board of Trustees
Laura Trahan, Superintendent Designee

FROM: Keith Ricci, Business Manager

SUBJECT: **2023-24 Second Interim**

Summary:

The 2023-24 budget and multi-year projection have been prepared using the latest information available. The district is projecting declining enrollment in the coming year which could result in the need to file a waiver with the state.

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 drawdowns, 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 childcare 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 Childcare Providers United – California on rates paid to preschool and childcare 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.

The district's budget is self-certified as positive, meaning the district will be able to meet all obligations for the current and two subsequent years.

2023-24 Significant Changes Since First Interim:

Revenue:

- **LCFF:** Flat in all years due to the Necessary Small School held harmless amount.

- **Federal Revenue:** Includes small decreases to federal allocations. All ongoing federal revenue is unchanged in the out years.
- **State Revenue:** Added state revenue for Art and Music in Schools and additional small increases to state funds. All other state revenues remain flat in the out years.
- **Local Revenue:** Increased interest income, added budget for large donation, Included lease revenue, and additional small local revenue increases.

Expenditures:

- **Certificated Salaries:** Decreased Literacy Coach budget for partial year staffing. Increases for step and column in all years. PEA's salaries flat in all years.
- **Classified Salaries:** No change in current year. Increases for step and column in all years. PEA's salaries flat in all years.
- **Benefits:** Includes projected pension increases. 5% increase to health and welfare in all years.
- **Supplies:** Budget based off actual expenditures and historic average plus 3% CPI in each year.
- **Services:** Budget based off actual expenditures and historic average plus 3% CPI in each year. Increase in food service costs and several one-time equipment costs.
- **Other Outgo:** Increased special education excess costs by 5% each year.

Reserves

The district's primary revenue source remains flat across all years excluding the additional one-time funds. The flat revenue caused the district to deficit spending for twelve consecutive years (since 2011-12) which was eliminated in 2023-24 with the approved consolidation of the district to one school. As a result, the fund balance is increasing in each year of the multiyear projection. Although the fund balance is increasing each year, the trend line continues to move down which will eventually result in deficit spending without a new source of revenue.

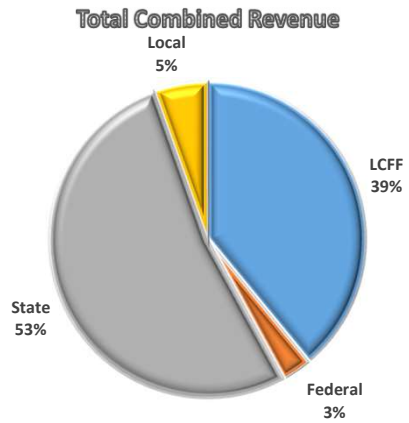
Recommendation

We recommend approval of the 2023-24 Laguna Joint School District budget as presented.

LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2023-24 Second Interim - Current Year Snapshot

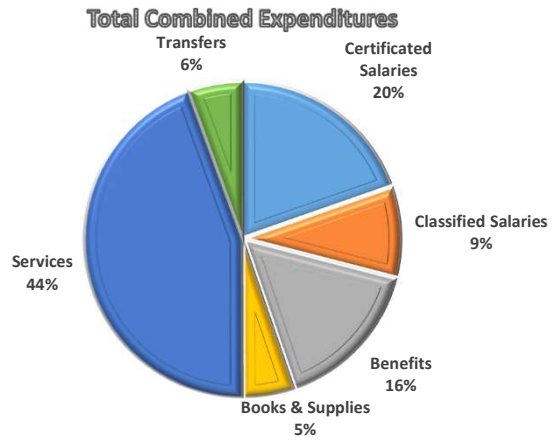
REVENUES - Total Combined Unrestricted and Restricted

Source	Unrestricted	Restricted	Total
LCFF	443,956	-	443,956
Federal	-	34,329	34,329
State	1,726	595,429	597,155
Local	32,210	29,679	61,889
Contribution	(19,582)	19,582	-
<i>Total Revenue:</i>	<i>458,310</i>	<i>679,019</i>	<i>1,137,329</i>



EXPENDITURES - Total Combined Unrestricted and Restricted

Source	Unrestricted	Restricted	Total
Certificated Salaries	92,481	17,583	110,064
Classified Salaries	30,425	22,165	52,589
Benefits	63,710	24,507	88,217
Books & Supplies	21,470	7,661	29,131
Services	144,389	104,774	249,163
Transfers	-	31,174	31,174
<i>Total Expenditures:</i>	<i>352,475</i>	<i>207,863</i>	<i>560,339</i>

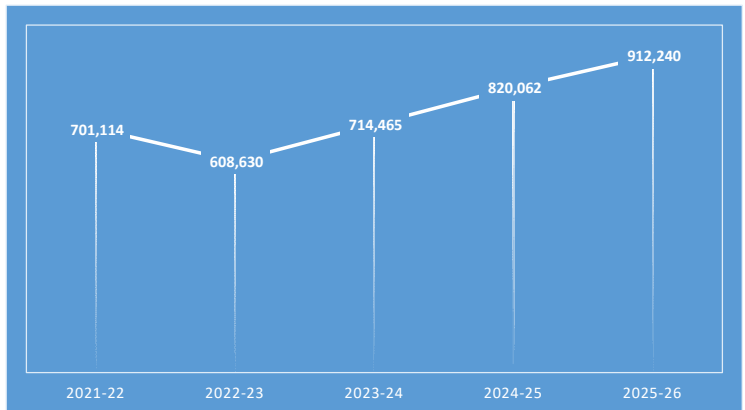


Net Increase (Decrease)	105,835	471,156	576,991
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TOTAL UNRESTRICTED GENERAL FUND BALANCE*

*Includes total combined fund balances for both Laguna Joint and Lincoln Union in older years

Year	Balance
2018-19	933,847
2019-20	794,754
2020-21	723,455
2021-22	701,114
2022-23	608,630
2023-24	714,465
2024-25	820,062
2025-26	912,240



LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
 2023-24 Second Interim - Significant Changes - Unrestricted/Restricted Combined

SIGNIFICANT CHANGES SINCE 2023-24 First Interim

Revenue

LCFF Revenue

First Interim Update	(\$1)	Flat Due to Held Harmless Allocation. Only Very Small Changes
LCFF Changes:		(\$1)

Federal Revenue

Title I Part A Low Income	(\$808)	Title I Funds Not Available to Districts With Less than 10 Enrollment
Title III Limited English	(\$385)	Small Decrease to Allocation
Misc.	(\$41)	Other Small Changes to Federal Revenue
Federal Changes:		(\$1,234)

State Revenue

Art and Music In Schools	\$2,318	Added Budget For New Resource
Learning Recovery Block Grant	\$1,773	Updated Based on Latest CDE Allocation
Art, Music, IM BG	(\$776)	Reduced to Match Latest Allocation From CDE
Mental Health Allocation	(\$486)	Decrease Based on Latest County Allocation
Lottery	(\$249)	Decrease Due to ADA Decrease
Misc.	(\$30)	Other Small Changes to State Revenue
State Revenue Changes:		\$2,550

Local Revenue

Donation	\$17,500	Added Budget For Donation From the William Donner Foundation
Lease	\$10,680	Added Lease Amount For Union Rental
Interest	\$10,000	Increase Based on Interest Received From the County
Misc.	\$2,193	Several Misc. Increases Including Fraud Check Return, Other Donations, and Other Small Items
Local Revenue Changes:		\$40,373

Total Revenue Increase/(Decrease):	\$41,688	
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Expenditures

Payroll Expenditures

Certificated Salaries	(\$55,263)	Updated Literacy Coach Based on Partial Year Staffing
Classified Salaries	\$0	No Change
Benefits	(\$25,040)	Decrease Based on Changes Above and Removal of Literacy Coach Health and Welfare Benefits
Payroll Expenditure Changes:		(\$80,303)

Material Expenditures

Approved Textbooks	\$3,000	Increase Budget For 2023-24 Based on Approved Purchases
Non-Capitalized Equipment	\$3,400	Added Budget for Playground Repair Materials
Literacy Coach	\$1,080	Added Budget for Literacy Coach Materials
Misc.	(\$787)	Small Decreases to Other Materials and Supplies
Material Expenditure Changes:		\$6,693

Service Expenditures

Food Services	\$8,000	Increased Based on Current Food Service Invoices From Petaluma
Equipment Repairs	\$4,420	Increased Based on Union Pump Repair Invoice
Water Service	\$2,000	Increased Based on Union Water Service Invoices
IT Service	\$1,300	Increased Based on MCOE IT Service Charge
Disposal	\$1,200	Increased Based on Lincoln Disposal Invoices
Misc.	(\$2,170)	Many Small Adjustments based on Restricted Revenue Increases and Current Spending Trends
Service Expenditure Changes:		\$14,750

Transfers

Special Ed Excess Costs and Other Billings	(\$32,992)	Decreased Due to Large Excess Cost Decrease and Less Pupils
Transfer Changes:		(\$32,992)

Total Expenditure Increase/(Decrease):	(\$91,852)	
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LAGUNA JOINT ELEMENTARY SCHOOL DISTRICT
2023-24 Second Interim - MYP Assumptions

MULTI YEAR PROJECTION ASSUMPTIONS

	2023-24	2024-25	2025-26
<u>Revenue</u>			
LCFF - Necessary Small School Held Harmless	Flat Due to Held Harmless Amount	Flat Due to Held Harmless Amount	Flat Due to Held Harmless Amount
Federal Revenue	Ongoing Funds Flat	Ongoing Funds Flat	Ongoing Funds Flat
State Revenue	Ongoing Funds Flat	Ongoing Funds Flat	Ongoing Funds Flat
Local			
Interest	Based on 23-24 Allocations to Date	Flat	Flat
Donations	Recognized When Received	Recognized When Received	Recognized When Received
<u>Expenditures</u>			
Salaries	Based on Approved Contracts >1.0 Certificated FTE >1.0 Classified FTE >6 PEA's - Music, Art, Science, Computer Arts, Translation, and CalPads >PEA COVID Tutors >Literacy Coach - 20 Days >Substitutes	Based on Previous Year Approved Contracts and Step and Column Increase >1.0 Certificated FTE >1.0 Classified FTE >6 PEA's - Music, Art, Science, Computer Arts, Translation, and CalPads >PEA COVID Tutors >Literacy Coach >Substitutes	Based on Previous Year Approved Contracts and Step and Column Increase >1.0 Certificated FTE >1.0 Classified FTE >6 PEA's - Music, Art, Science, Computer Arts, Translation, and CalPads >PEA COVID Tutors >Literacy Coach >Substitutes
Pension	STRS: 19.10% PERS: 26.68%	STRS: 19.10% PERS: 27.70%	STRS: 19.10% PERS: 28.30%
Benefits	Based on Current Rate	+5%	+5%
Materials	Based on History and Approved Amounts	>+3% CPI on Applicable Unrestricted Expenditures	+3% CPI on Applicable Unrestricted Expenditures
Service	Based on History, Approved Amounts and Current Contracts.	>+3% CPI on Applicable Unrestricted Expenditures	+3% CPI on Applicable Unrestricted Expenditures
Special Ed Excess Costs	Based on MCOE Estimate	+5%	+5%

Laguna 2023-24 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	606,539	-	-	473,446	(19,582)	1,060,403	89,985	30,425	63,177	19,650	143,959	-	-	-	347,195	713,208
01-1100	Unrest Lottery	2,091	-	-	1,416	-	3,507	-	-	-	1,820	430	-	-	-	2,250	1,257
01-1400	EPA	-	-	-	3,030	-	3,030	2,497	-	533	-	-	-	-	-	3,030	-
	Total Unrestricted General Fund:	608,630	-	-	477,892	(19,582)	1,066,940	92,481	30,425	63,710	21,470	144,389	-	-	-	352,475	714,465
01-2600	Expanded Learning Opportunity	-	-	-	50,000	-	50,000	-	-	-	-	50,000	-	-	-	50,000	-
01-3010	Title I Part A Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Res Learn Loss	-	-	-	414	-	414	-	382	32	-	-	-	-	-	414	-
01-3219	ESSER III State Res Learn Loss	-	-	-	2,081	-	2,081	-	1,919	162	-	-	-	-	-	2,081	-
01-3305	Spec Ed IDEA ARP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	8,617	-	8,617	-	-	-	-	8,617	-	-	-	8,617	-
01-3327	Spec. Ed. Mental	-	-	-	252	-	252	-	-	-	-	252	-	-	-	252	-
01-4035	Title II Imp Tchr	-	-	-	1,480	-	1,480	626	-	14	-	840	-	-	-	1,480	-
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,400	2,600	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	991	-	991	-	-	-	991	-	-	-	-	991	-
01-5830	REAP	-	-	-	10,494	-	10,494	-	7,765	2,729	-	-	-	-	-	10,494	-
01-6053	Universal TK	-	-	-	67,002	-	67,002	-	-	-	-	33,602	-	-	-	33,602	33,400
01-6211	Literacy Coach and Reading Spec	-	-	-	450,000	-	450,000	14,737	-	3,148	1,080	-	-	-	-	18,965	431,035
01-6266	Educator Effectiveness	8,892	-	-	-	-	8,892	-	-	-	-	2,500	-	-	-	2,500	6,392
01-6300	Rest Lottery	1,071	-	-	576	-	1,647	-	-	-	802	-	-	-	-	802	845
01-6500	Special Ed	-	-	-	11,736	19,582	31,318	-	-	-	-	403	-	30,915	-	31,318	-
01-6546	Mental Health	-	-	-	688	-	688	-	-	-	-	429	-	259	-	688	-
01-6547	Sp Ed Early Intervention PreK	6,166	-	-	6,166	-	12,332	-	-	-	-	8,131	-	-	-	8,131	4,201
01-6762	Arts, Music, IM Discret, BG	11,159	-	-	244	-	11,403	-	-	-	4,740	-	-	-	-	4,740	6,663
01-6770	Art and Music in School	-	-	-	2,318	-	2,318	2,220	-	50	48	-	-	-	-	2,318	-
01-7311	Classified Prof Dev Grant	266	-	-	-	-	266	-	-	-	-	-	-	-	-	-	266
01-7422	In Person Instruction	-	-	-	1,289	-	1,289	-	-	-	-	-	-	-	-	-	1,289
01-7425	Expanded Learning Opportunities	5,756	-	-	-	-	5,756	-	4,699	398	-	-	-	-	-	5,097	659
01-7426	Expanded Learning Opportunities-Paras	1,258	-	-	-	-	1,258	-	-	-	-	-	-	-	-	-	1,258
01-7435	Learning Recovery Emergency BG	24,733	-	-	1,773	-	26,506	-	-	-	-	-	-	-	-	-	26,506
01-7690	STRS Behalf	-	-	-	15,373	-	15,373	-	-	15,373	-	-	-	-	-	15,373	-
01-9030	Schools Rule	2,206	-	-	443	-	2,649	-	-	-	-	-	-	-	-	-	2,649
01-9194	Donations PC	5,944	-	-	17,500	-	23,444	-	-	-	-	-	-	-	-	-	23,444
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Restricted General Fund:	69,340	-	-	659,437	19,582	748,359	17,583	22,165	24,507	7,661	104,774	-	31,174	-	207,863	540,496
	Total General Fund:	677,970	-	-	1,137,329	-	1,815,300	110,064	52,589	88,217	29,131	249,163	-	31,174	-	560,339	1,254,961

Laguna 2024-25 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	713,208	-	-	473,534	(21,128)	1,165,614	89,624	32,699	66,049	13,740	143,864	-	-	-	345,975	819,639
01-1100	Unrest Lottery	1,257	-	-	1,416	-	2,673	-	-	-	1,820	430	-	-	-	2,250	423
01-1400	EPA	-	-	-	2,872	-	2,872	2,366	-	506	-	-	-	-	-	2,872	-
	Total Unrestricted General Fund:	714,465	-	-	477,822	(21,128)	1,171,159	91,991	32,699	66,554	15,560	144,294	-	-	-	351,097	820,062
01-2600	Expanded Learning Opportunity	-	-	-	50,000	-	50,000	-	-	-	-	50,000	-	-	-	50,000	-
01-3010	Title I Part A Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Res Learn Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3219	ESSER III State Res Learn Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3305	Spec Ed IDEA ARP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	8,617	-	8,617	-	-	-	-	8,617	-	-	-	8,617	-
01-3327	Spec. Ed. Mental	-	-	-	252	-	252	-	-	-	-	252	-	-	-	252	-
01-4035	Title II Imp Tchr	-	-	-	1,480	-	1,480	626	-	14	-	840	-	-	-	1,480	-
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,344	2,656	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	991	-	991	-	-	-	991	-	-	-	-	991	-
01-5830	REAP	-	-	-	10,494	-	10,494	-	7,707	2,787	-	-	-	-	-	10,494	-
01-6053	Universal TK	33,400	-	-	16,801	-	50,201	-	-	-	-	33,602	-	-	-	33,602	16,599
01-6211	Literacy Coach and Reading Spec	431,035	-	-	-	-	431,035	70,000	-	28,850	1,080	-	-	-	-	99,930	331,105
01-6266	Educator Effectiveness	6,392	-	-	-	-	6,392	-	-	-	-	2,500	-	-	-	2,500	3,892
01-6300	Rest Lottery	845	-	-	576	-	1,421	-	-	-	802	-	-	-	-	802	619
01-6500	Special Ed	-	-	-	11,736	21,128	32,864	-	-	-	-	403	-	32,461	-	32,864	-
01-6546	Mental Health	-	-	-	688	-	688	-	-	-	-	429	-	259	-	688	-
01-6547	Sp Ed Early Intervention PreK	4,201	-	-	6,166	-	10,367	-	-	-	-	8,131	-	-	-	8,131	2,236
01-6762	Arts, Music, IM Discret, BG	6,663	-	-	244	-	6,907	-	-	-	4,740	-	-	-	-	4,740	2,167
01-6770	Art and Music in School	-	-	-	2,318	-	2,318	2,220	-	50	48	-	-	-	-	2,318	-
01-7311	Classified Prof Dev Grant	266	-	-	-	-	266	-	-	-	-	-	-	-	-	-	266
01-7422	In Person Instruction	1,289	-	-	-	-	1,289	-	1,188	101	-	-	-	-	-	1,289	-
01-7425	Expanded Learning Opportunities	659	-	-	-	-	659	-	608	51	-	-	-	-	-	659	-
01-7426	Expanded Learning Opportunities-Paras	1,258	-	-	-	-	1,258	-	1,160	98	-	-	-	-	-	1,258	-
01-7435	Learning Recovery Emergency BG	26,506	-	-	-	-	26,506	-	4,044	342	-	-	-	-	-	4,386	22,120
01-7690	STRS Behalf	-	-	-	15,373	-	15,373	-	-	15,373	-	-	-	-	-	15,373	-
01-9030	Schools Rule	2,649	-	-	-	-	2,649	-	-	-	-	-	-	-	-	-	2,649
01-9194	Donations PC	23,444	-	-	-	-	23,444	-	-	-	-	-	-	-	-	-	23,444
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Restricted General Fund:	540,496	-	-	135,736	21,128	697,360	72,846	22,051	50,322	7,661	104,774	-	32,720	-	290,374	406,986
	Total General Fund:	1,254,961	-	-	613,558	-	1,868,519	164,836	54,750	116,876	23,221	249,068	-	32,720	-	641,472	1,227,048

Laguna 2025-26 Resources Budget

Code	Program	Beg Bal	Transfer In	Other Source	Revenue	GF Cont	Available	Cert. Sal.	Class. Sal.	Benefits	Supplies	Services	Capital	Other Outgo	Other Uses	Total Exp	End Bal
01-0000	Unrestricted	819,639	-	-	473,962	(22,751)	1,270,850	91,765	35,033	69,477	14,153	148,181	-	-	-	358,609	912,241
01-1100	Unrest Lottery	423	-	-	1,416	-	1,839	-	-	-	1,409	430	-	-	-	1,839	-
01-1400	EPA	-	-	-	2,090	-	2,090	1,722	-	368	-	-	-	-	-	2,090	-
Total Unrestricted General Fund:		820,062	-	-	477,468	(22,751)	1,274,779	93,487	35,033	69,845	15,562	148,611	-	-	-	362,538	912,241
01-2600	Expanded Learning Opportunity	-	-	-	50,000	-	50,000	-	-	-	-	50,000	-	-	-	50,000	-
01-3010	Title I Part A Low Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3216	ESSER II State Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3217	GEER II	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3218	ESSER III State Res Learn Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3219	ESSER III State Res Learn Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3305	Spec Ed IDEA ARP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-3310	Special Ed. IDEA	-	-	-	8,617	-	8,617	-	-	-	-	8,617	-	-	-	8,617	-
01-3327	Spec. Ed. Mental	-	-	-	252	-	252	-	-	-	-	252	-	-	-	252	-
01-4035	Title II Imp Tchr	-	-	-	1,480	-	1,480	626	-	14	-	840	-	-	-	1,480	-
01-4127	Title IV A Student Support	-	-	-	10,000	-	10,000	-	7,312	2,688	-	-	-	-	-	10,000	-
01-4203	Limited English	-	-	-	991	-	991	-	-	-	991	-	-	-	-	991	-
01-5830	REAP	-	-	-	10,494	-	10,494	-	7,673	2,821	-	-	-	-	-	10,494	-
01-6053	Universal TK	16,599	-	-	16,801	-	33,400	-	-	-	-	33,400	-	-	-	33,400	-
01-6211	Litercy Coach and Reading Spec	331,105	-	-	-	-	331,105	70,000	-	29,545	1,080	-	-	-	-	100,625	230,480
01-6266	Educator Effectiveness	3,892	-	-	-	-	3,892	-	-	-	-	2,500	-	-	-	2,500	1,392
01-6300	Rest Lottery	619	-	-	576	-	1,195	-	-	-	802	-	-	-	-	802	393
01-6500	Special Ed	-	-	-	11,736	22,751	34,487	-	-	-	-	403	-	34,084	-	34,487	-
01-6546	Mental Health	-	-	-	688	-	688	-	-	-	-	429	-	259	-	688	-
01-6547	Sp Ed Early Intervention PreK	2,236	-	-	6,166	-	8,402	-	-	-	-	8,131	-	-	-	8,131	271
01-6762	Arts, Music, IM Discret, BG	2,167	-	-	244	-	2,411	-	-	-	2,411	-	-	-	-	2,411	-
01-6770	Art and Music in School	-	-	-	2,318	-	2,318	2,220	-	50	48	-	-	-	-	2,318	-
01-7311	Classified Prof Dev Grant	266	-	-	-	-	266	-	-	-	-	-	-	-	-	-	266
01-7422	In Person Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7425	Expanded Learning Opportunities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7426	Expanded Learning Opportunities-Par	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-7435	Learning Recovery Emergency BG	22,120	-	-	-	-	22,120	-	7,000	592	-	-	-	-	-	7,592	14,528
01-7690	STRS Behalf	-	-	-	15,373	-	15,373	-	-	15,373	-	-	-	-	-	15,373	-
01-9030	Schools Rule	2,649	-	-	-	-	2,649	-	-	-	-	-	-	-	-	-	2,649
01-9194	Donations PC	23,444	-	-	-	-	23,444	-	-	-	-	-	-	-	-	-	23,444
01-9251	PreSchool Program	1,889	-	-	-	-	1,889	-	-	-	-	-	-	-	-	-	1,889
01-9252	Local Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Restricted General Fund:		406,986	-	-	135,736	22,751	565,473	72,846	21,985	51,083	5,332	104,572	-	34,343	-	290,161	275,312
Total General Fund:		1,227,048	-	-	613,204	-	1,840,252	166,333	57,018	120,928	20,894	253,183	-	34,343	-	652,699	#####

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 19, 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: Bree Brown Telephone: 415-499-5806
Title: Assistant Superintendent E-mail: bbrown@marinschools.org

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?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	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)	X	
		• Classified? (Section S8B, Line 1b)	X	
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)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	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	1,230.00	1,933.00	1,972.02	1,726.00	(207.00)	-10.7%
4) Other Local Revenue		8600-8799	4,840.00	9,800.00	23,425.85	32,210.00	22,410.00	228.7%
5) TOTAL, REVENUES			449,819.00	455,690.00	296,292.40	477,892.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	100,375.52	94,701.26	49,626.16	92,481.26	2,220.00	2.3%
2) Classified Salaries		2000-2999	33,480.83	29,826.61	17,968.25	30,424.51	(597.90)	-2.0%
3) Employee Benefits		3000-3999	68,499.98	63,550.42	34,935.60	63,710.34	(159.92)	-0.3%
4) Books and Supplies		4000-4999	14,020.00	15,520.00	20,324.48	21,470.00	(5,950.00)	-38.3%
5) Services and Other Operating Expenditures		5000-5999	121,800.00	129,339.00	70,439.18	144,389.00	(15,050.00)	-11.6%
6) Capital Outlay		6000-6999	0.00	0.00	41.81	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			338,176.33	332,937.29	193,335.48	352,475.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,642.67	122,752.71	102,956.92	125,416.89		
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	(55,317.00)	(52,367.00)	0.00	(19,582.00)	32,785.00	-62.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,317.00)	(52,367.00)	0.00	(19,582.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,325.67	70,385.71	102,956.92	105,834.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	561,702.92	608,630.16		608,630.16	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)			561,702.92	608,630.16		608,630.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,702.92	608,630.16		608,630.16		
2) Ending Balance, June 30 (E + F1e)			618,028.59	679,015.87		714,465.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	50,000.00	51,628.82		51,256.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	80,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	487,028.59	546,387.05		582,208.23		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	208,927.00	193,464.00	115,373.00	196,649.00	3,185.00	1.6%
Education Protection Account State Aid - Current Year		8012	3,018.00	3,030.00	2,255.00	3,030.00	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	1,062.00	1,021.00	624.00	1,021.00	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	223,401.00	237,297.00	142,488.35	237,297.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,707.00	5,676.00	6,793.01	5,676.00	0.00	0.0%
Prior Years' Taxes		8043	1,634.00	283.00	175.64	283.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	3,186.00	3,185.53	0.00	(3,186.00)	-100.0%
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			443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
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			443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	210.00	340.00	570.00	310.00	(30.00)	-8.8%
Lottery - Unrestricted and Instructional Materials		8560	1,020.00	1,593.00	1,042.60	1,416.00	(177.00)	-11.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
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	0.00	0.00	359.42	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,230.00	1,933.00	1,972.02	1,726.00	(207.00)	-10.7%
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	7,120.00	10,680.00	10,680.00	New
Interest		8660	3,000.00	15,000.00	19,777.20	25,000.00	10,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(7,640.00)	(7,638.78)	(7,640.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	600.00	2,327.43	2,330.00	1,730.00	288.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,840.00	1,840.00	1,840.00	1,840.00	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			4,840.00	9,800.00	23,425.85	32,210.00	22,410.00	228.7%
TOTAL, REVENUES			449,819.00	455,690.00	296,292.40	477,892.00	22,202.00	4.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	89,684.51	81,779.45	43,619.26	79,559.45	2,220.00	2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,781.90	11,012.70	6,006.90	11,012.70	0.00	0.0%
Other Certificated Salaries		1900	1,909.11	1,909.11	0.00	1,909.11	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			100,375.52	94,701.26	49,626.16	92,481.26	2,220.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,480.83	29,326.61	17,488.25	29,924.51	(597.90)	-2.0%
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	2,000.00	500.00	480.00	500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,480.83	29,826.61	17,968.25	30,424.51	(597.90)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,410.13	14,731.29	8,147.31	14,731.29	0.00	0.0%
PERS		3201-3202	7,534.57	7,418.80	4,008.12	7,578.32	(159.52)	-2.2%
OASDI/Medicare/Alternative		3301-3302	4,016.73	3,654.90	2,043.01	3,668.45	(13.55)	-0.4%
Health and Welfare Benefits		3401-3402	36,735.50	36,735.50	20,189.18	36,735.50	0.00	0.0%
Unemployment Insurance		3501-3502	669.29	62.26	33.97	61.45	.81	1.3%
Workers' Compensation		3601-3602	1,133.76	947.67	514.01	935.33	12.34	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			68,499.98	63,550.42	34,935.60	63,710.34	(159.92)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	7,973.02	8,000.00	(3,000.00)	-60.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,020.00	9,520.00	8,963.55	9,570.00	(50.00)	-0.5%
Noncapitalized Equipment		4400	1,000.00	1,000.00	3,387.91	3,900.00	(2,900.00)	-290.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,020.00	15,520.00	20,324.48	21,470.00	(5,950.00)	-38.3%
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	700.00	700.00	93.02	450.00	250.00	35.7%
Dues and Memberships		5300	500.00	500.00	75.00	300.00	200.00	40.0%
Insurance		5400-5450	14,500.00	19,144.00	19,144.00	19,144.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,700.00	6,700.00	6,865.57	9,900.00	(3,200.00)	-47.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	10,500.00	8,290.23	17,570.00	(7,070.00)	-67.3%
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	85,650.00	86,395.00	29,700.75	91,555.00	(5,160.00)	-6.0%
Communications		5900	4,750.00	5,400.00	6,270.61	5,470.00	(70.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,800.00	129,339.00	70,439.18	144,389.00	(15,050.00)	-11.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	41.81	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	41.81	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			338,176.33	332,937.29	193,335.48	352,475.11	(19,537.82)	-5.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(55,317.00)	(52,367.00)	0.00	(19,582.00)	32,785.00	-62.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(55,317.00)	(52,367.00)	0.00	(19,582.00)	32,785.00	-62.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(55,317.00)	(52,367.00)	0.00	(19,582.00)	32,785.00	-62.6%

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	31,922.00	35,563.42	14,349.68	34,329.42	(1,234.00)	-3.5%
3) Other State Revenue		8300-8599	84,724.00	592,672.00	482,493.12	595,429.00	2,757.00	0.5%
4) Other Local Revenue		8600-8799	10,945.00	11,716.00	3,082.15	29,679.00	17,963.00	153.3%
5) TOTAL, REVENUES			127,591.00	639,951.42	499,924.95	659,437.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	622.59	70,625.85	0.00	17,582.85	53,043.00	75.1%
2) Classified Salaries		2000-2999	24,783.58	22,762.79	11,395.00	22,164.90	597.89	2.6%
3) Employee Benefits		3000-3999	21,849.34	49,706.56	3,243.78	24,506.67	25,199.89	50.7%
4) Books and Supplies		4000-4999	2,798.00	6,918.00	0.00	7,661.00	(743.00)	-10.7%
5) Services and Other Operating Expenditures		5000-5999	101,407.00	105,074.00	500.00	104,774.00	300.00	0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			215,725.51	319,253.20	15,442.78	207,863.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,134.51)	320,698.22	484,482.17	451,574.00		
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	55,317.00	52,367.00	0.00	19,582.00	(32,785.00)	-62.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,317.00	52,367.00	0.00	19,582.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,817.51)	373,065.22	484,482.17	471,156.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,545.28	69,340.00		69,340.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,545.28	69,340.00		69,340.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,545.28	69,340.00		69,340.00		
2) Ending Balance, June 30 (E + F1e)			37,727.77	442,405.22		540,496.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	37,727.80	442,405.22		540,496.19		
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	(.03)	0.00		(.19)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,662.00	8,657.00	0.00	8,617.00	(40.00)	-0.5%
Special Education Discretionary Grants		8182	184.00	252.00	0.00	252.00	0.00	0.0%
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	1,376.00	1,376.00	0.00	991.00	(385.00)	-28.0%
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	808.00	808.00	0.00	0.00	(808.00)	-100.0%
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	1,398.00	1,481.00	0.00	1,480.00	(1.00)	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	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	10,494.00	12,989.42	11,849.68	12,989.42	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,922.00	35,563.42	14,349.68	34,329.42	(1,234.00)	-3.5%
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	402.00	648.00	668.28	576.00	(72.00)	-11.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,322.00	592,024.00	481,824.84	594,853.00	2,829.00	0.5%
TOTAL, OTHER STATE REVENUE			84,724.00	592,672.00	482,493.12	595,429.00	2,757.00	0.5%
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	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	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,943.00	17,943.00	17,943.00	New
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	10,945.00	11,716.00	139.15	11,736.00	20.00	0.2%
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			10,945.00	11,716.00	3,082.15	29,679.00	17,963.00	153.3%
TOTAL, REVENUES			127,591.00	639,951.42	499,924.95	659,437.42	19,486.00	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	622.59	70,625.85	0.00	17,582.85	53,043.00	75.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			622.59	70,625.85	0.00	17,582.85	53,043.00	75.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,783.58	22,762.79	11,395.00	22,164.90	597.89	2.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,783.58	22,762.79	11,395.00	22,164.90	597.89	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,373.00	28,743.00	0.00	18,187.77	10,555.23	36.7%
PERS		3201-3202	4,229.17	4,205.51	2,280.00	4,045.99	159.52	3.8%
OASDI/Medicare/Alternative		3301-3302	1,904.96	2,765.43	871.11	1,950.57	814.86	29.5%
Health and Welfare Benefits		3401-3402	0.00	13,235.25	0.00	0.00	13,235.25	100.0%
Unemployment Insurance		3501-3502	127.03	46.69	5.61	19.87	26.82	57.4%
Workers' Compensation		3601-3602	215.18	710.68	87.06	302.47	408.21	57.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			21,849.34	49,706.56	3,243.78	24,506.67	25,199.89	50.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	1,080.00	(1,080.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,798.00	6,918.00	0.00	6,581.00	337.00	4.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,798.00	6,918.00	0.00	7,661.00	(743.00)	-10.7%
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	758.00	841.00	0.00	840.00	1.00	0.1%
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	100,649.00	104,233.00	500.00	103,934.00	299.00	0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,407.00	105,074.00	500.00	104,774.00	300.00	0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			215,725.51	319,253.20	15,442.78	207,863.42	111,389.78	34.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	55,317.00	52,367.00	0.00	19,582.00	(32,785.00)	-62.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			55,317.00	52,367.00	0.00	19,582.00	(32,785.00)	-62.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			55,317.00	52,367.00	0.00	19,582.00	32,785.00	62.6%

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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	443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	0.0%
2) Federal Revenue		8100-8299	31,922.00	35,563.42	14,349.68	34,329.42	(1,234.00)	-3.5%
3) Other State Revenue		8300-8599	85,954.00	594,605.00	484,465.14	597,155.00	2,550.00	0.4%
4) Other Local Revenue		8600-8799	15,785.00	21,516.00	26,508.00	61,889.00	40,373.00	187.6%
5) TOTAL, REVENUES			577,410.00	1,095,641.42	796,217.35	1,137,329.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	100,998.11	165,327.11	49,626.16	110,064.11	55,263.00	33.4%
2) Classified Salaries		2000-2999	58,264.41	52,589.40	29,363.25	52,589.41	(.01)	0.0%
3) Employee Benefits		3000-3999	90,349.32	113,256.98	38,179.38	88,217.01	25,039.97	22.1%
4) Books and Supplies		4000-4999	16,818.00	22,438.00	20,324.48	29,131.00	(6,693.00)	-29.8%
5) Services and Other Operating Expenditures		5000-5999	223,207.00	234,413.00	70,939.18	249,163.00	(14,750.00)	-6.3%
6) Capital Outlay		6000-6999	0.00	0.00	41.81	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			553,901.84	652,190.49	208,778.26	560,338.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,508.16	443,450.93	587,439.09	576,990.89		
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)			23,508.16	443,450.93	587,439.09	576,990.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,248.20	677,970.16		677,970.16	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)			632,248.20	677,970.16		677,970.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,248.20	677,970.16		677,970.16		
2) Ending Balance, June 30 (E + F1e)			655,756.36	1,121,421.09		1,254,961.05		
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		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	37,727.80	442,405.22		540,496.19		
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	50,000.00	51,628.82		51,256.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	80,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	487,028.56	546,387.05		582,208.04		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	208,927.00	193,464.00	115,373.00	196,649.00	3,185.00	1.6%
Education Protection Account State Aid - Current Year		8012	3,018.00	3,030.00	2,255.00	3,030.00	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	1,062.00	1,021.00	624.00	1,021.00	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	223,401.00	237,297.00	142,488.35	237,297.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,707.00	5,676.00	6,793.01	5,676.00	0.00	0.0%
Prior Years' Taxes		8043	1,634.00	283.00	175.64	283.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	3,186.00	3,185.53	0.00	(3,186.00)	-100.0%
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			443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
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			443,749.00	443,957.00	270,894.53	443,956.00	(1.00)	0.0%

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FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,662.00	8,657.00	0.00	8,617.00	(40.00)	-0.5%
Special Education Discretionary Grants		8182	184.00	252.00	0.00	252.00	0.00	0.0%
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	1,376.00	1,376.00	0.00	991.00	(385.00)	-28.0%
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	808.00	808.00	0.00	0.00	(808.00)	-100.0%
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	1,398.00	1,481.00	0.00	1,480.00	(1.00)	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	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	10,494.00	12,989.42	11,849.68	12,989.42	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,922.00	35,563.42	14,349.68	34,329.42	(1,234.00)	-3.5%
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	210.00	340.00	570.00	310.00	(30.00)	-8.8%
Lottery - Unrestricted and Instructional Materials		8560	1,422.00	2,241.00	1,710.88	1,992.00	(249.00)	-11.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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	84,322.00	592,024.00	482,184.26	594,853.00	2,829.00	0.5%
TOTAL, OTHER STATE REVENUE			85,954.00	594,605.00	484,465.14	597,155.00	2,550.00	0.4%
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	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	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	7,120.00	10,680.00	10,680.00	New
Interest		8660	3,000.00	15,000.00	19,777.20	25,000.00	10,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(7,640.00)	(7,638.78)	(7,640.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	600.00	5,270.43	20,273.00	19,673.00	3,278.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,840.00	1,840.00	1,840.00	1,840.00	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	10,945.00	11,716.00	139.15	11,736.00	20.00	0.2%
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			15,785.00	21,516.00	26,508.00	61,889.00	40,373.00	187.6%
TOTAL, REVENUES			577,410.00	1,095,641.42	796,217.35	1,137,329.42	41,688.00	3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	90,307.10	152,405.30	43,619.26	97,142.30	55,263.00	36.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,781.90	11,012.70	6,006.90	11,012.70	0.00	0.0%
Other Certificated Salaries		1900	1,909.11	1,909.11	0.00	1,909.11	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			100,998.11	165,327.11	49,626.16	110,064.11	55,263.00	33.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,264.41	52,089.40	28,883.25	52,089.41	(.01)	0.0%
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	2,000.00	500.00	480.00	500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,264.41	52,589.40	29,363.25	52,589.41	(.01)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,783.13	43,474.29	8,147.31	32,919.06	10,555.23	24.3%
PERS		3201-3202	11,763.74	11,624.31	6,288.12	11,624.31	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,921.69	6,420.33	2,914.12	5,619.02	801.31	12.5%
Health and Welfare Benefits		3401-3402	36,735.50	49,970.75	20,189.18	36,735.50	13,235.25	26.5%
Unemployment Insurance		3501-3502	796.32	108.95	39.58	81.32	27.63	25.4%
Workers' Compensation		3601-3602	1,348.94	1,658.35	601.07	1,237.80	420.55	25.4%
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			90,349.32	113,256.98	38,179.38	88,217.01	25,039.97	22.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	7,973.02	9,080.00	(4,080.00)	-81.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,818.00	16,438.00	8,963.55	16,151.00	287.00	1.7%
Noncapitalized Equipment		4400	1,000.00	1,000.00	3,387.91	3,900.00	(2,900.00)	-290.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,818.00	22,438.00	20,324.48	29,131.00	(6,693.00)	-29.8%
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	1,458.00	1,541.00	93.02	1,290.00	251.00	16.3%
Dues and Memberships		5300	500.00	500.00	75.00	300.00	200.00	40.0%
Insurance		5400-5450	14,500.00	19,144.00	19,144.00	19,144.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,700.00	6,700.00	6,865.57	9,900.00	(3,200.00)	-47.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	10,500.00	8,290.23	17,570.00	(7,070.00)	-67.3%
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	186,299.00	190,628.00	30,200.75	195,489.00	(4,861.00)	-2.5%
Communications		5900	4,750.00	5,400.00	6,270.61	5,470.00	(70.00)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,207.00	234,413.00	70,939.18	249,163.00	(14,750.00)	-6.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	41.81	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	41.81	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	64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
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)			64,265.00	64,166.00	304.00	31,174.00	32,992.00	51.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			553,901.84	652,190.49	208,778.26	560,338.53	91,851.96	14.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.01
5810	Other Restricted Federal	.01
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	33,400.00
6211	Literacy Coaches and Reading Specialists Grant Program	431,035.02
6266	Educator Effectiveness, FY 2021-22	6,392.00
6300	Lottery: Instructional Materials	844.88
6547	Special Education Early Intervention Preschool Grant	4,201.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,663.00
7311	Classified School Employee Professional Development Block Grant	266.00
7422	In-Person Instruction (IPI) Grant	1,289.00
7425	Expanded Learning Opportunities (ELO) Grant	659.15
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,258.00
7435	Learning Recovery Emergency Block Grant	26,506.00
9010	Other Restricted Local	27,982.12
Total, Restricted Balance		540,496.19

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	443,956.00	(.02%)	443,886.00	(.08%)	443,532.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,726.00	0.00%	1,726.00	0.00%	1,726.00
4. Other Local Revenues	8600-8799	32,210.00	0.00%	32,210.00	0.00%	32,210.00
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	(19,582.00)	7.90%	(21,128.00)	7.68%	(22,751.00)
6. Total (Sum lines A1 thru A5c)		458,310.00	(.35%)	456,694.00	(.43%)	454,717.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,481.26		91,990.26
b. Step & Column Adjustment				1,418.00		1,497.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,909.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,481.26	(.53%)	91,990.26	1.63%	93,487.26
2. Classified Salaries						
a. Base Salaries				30,424.51		32,698.51
b. Step & Column Adjustment				1,402.00		1,516.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				872.00		819.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,424.51	7.47%	32,698.51	7.14%	35,033.51
3. Employee Benefits	3000-3999	63,710.34	4.46%	66,554.00	4.94%	69,845.00
4. Books and Supplies	4000-4999	21,470.00	(27.53%)	15,560.00	.01%	15,562.00
5. Services and Other Operating Expenditures	5000-5999	144,389.00	(.07%)	144,294.00	2.99%	148,611.00
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)		352,475.11	(.39%)	351,096.77	3.26%	362,538.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		105,834.89		105,597.23		92,178.23
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		608,630.16		714,465.05		820,062.28
2. Ending Fund Balance (Sum lines C and D1)		714,465.05		820,062.28		912,240.51
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	51,256.82		50,423.00		50,000.00
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	582,208.23		688,639.28		781,240.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		714,465.05		820,062.28		912,240.51
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	582,208.23		688,639.28		781,240.51
(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)		662,208.23		768,639.28		861,240.51
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 extra duty work and reallocated salaries and benefits from restricted to unrestricted.						

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%	
2. Federal Revenues	8100-8299	34,329.42	(7.27%)	31,834.00	0.00%	31,834.00
3. Other State Revenues	8300-8599	595,429.00	(84.52%)	92,166.00	0.00%	92,166.00
4. Other Local Revenues	8600-8799	29,679.00	(60.46%)	11,736.00	0.00%	11,736.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,582.00	7.90%	21,128.00	7.68%	22,751.00
6. Total (Sum lines A1 thru A5c)		679,019.42	(76.90%)	156,864.00	1.03%	158,487.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,582.85		72,845.85
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				55,263.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,582.85	314.30%	72,845.85	0.00%	72,845.85
2. Classified Salaries						
a. Base Salaries				22,164.90		22,050.90
b. Step & Column Adjustment				758.00		753.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(872.00)		(818.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,164.90	(.51%)	22,050.90	(.29%)	21,985.90
3. Employee Benefits	3000-3999	24,506.67	105.34%	50,322.00	1.51%	51,083.00
4. Books and Supplies	4000-4999	7,661.00	0.00%	7,661.00	(30.40%)	5,332.00
5. Services and Other Operating Expenditures	5000-5999	104,774.00	0.00%	104,774.00	(.19%)	104,572.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,174.00	4.96%	32,720.00	4.96%	34,343.00
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)		207,863.42	39.69%	290,373.75	(.07%)	290,161.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		471,156.00		(133,509.75)		(131,674.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		69,340.00		540,496.00		406,986.25
2. Ending Fund Balance (Sum lines C and D1)		540,496.00		406,986.25		275,311.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	540,496.19		406,986.25		275,311.50
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	(.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		540,496.00		406,986.25		275,311.50
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.						
Added back salaries for unfilled positions and reallocated restricted salaries to unrestricted.						

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	443,956.00	(.02%)	443,886.00	(.08%)	443,532.00
2. Federal Revenues	8100-8299	34,329.42	(7.27%)	31,834.00	0.00%	31,834.00
3. Other State Revenues	8300-8599	597,155.00	(84.28%)	93,892.00	0.00%	93,892.00
4. Other Local Revenues	8600-8799	61,889.00	(28.99%)	43,946.00	0.00%	43,946.00
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)		1,137,329.42	(46.05%)	613,558.00	(.06%)	613,204.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,064.11		164,836.11
b. Step & Column Adjustment				1,418.00		1,497.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				53,354.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,064.11	49.76%	164,836.11	.91%	166,333.11
2. Classified Salaries						
a. Base Salaries				52,589.41		54,749.41
b. Step & Column Adjustment				2,160.00		2,269.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		1.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,589.41	4.11%	54,749.41	4.15%	57,019.41
3. Employee Benefits	3000-3999	88,217.01	32.49%	116,876.00	3.47%	120,928.00
4. Books and Supplies	4000-4999	29,131.00	(20.29%)	23,221.00	(10.02%)	20,894.00
5. Services and Other Operating Expenditures	5000-5999	249,163.00	(.04%)	249,068.00	1.65%	253,183.00
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	31,174.00	4.96%	32,720.00	4.96%	34,343.00
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)		560,338.53	14.48%	641,470.52	1.75%	652,700.52
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		576,990.89		(27,912.52)		(39,496.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		677,970.16		1,254,961.05		1,227,048.53
2. Ending Fund Balance (Sum lines C and D1)		1,254,961.05		1,227,048.53		1,187,552.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	540,496.19		406,986.25		275,311.50
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	51,256.82		50,423.00		50,000.00
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	582,208.04		688,639.28		781,240.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,254,961.05		1,227,048.53		1,187,552.01
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	582,208.23		688,639.28		781,240.51
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.19)		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)		662,208.04		768,639.28		861,240.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		118.18%		119.82%		131.95%
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 SELPA					
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)						
		8.59		7.60		5.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		560,338.53		641,470.52		652,700.52
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)		560,338.53		641,470.52		652,700.52
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)		28,016.93		32,073.53		32,635.03
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)	15.15	15.15	8.59	15.15	0.00	0.0%
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)						
	15.15	15.15	8.59	15.15	0.00	0.0%
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)						
	15.15	15.15	8.59	15.15	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School 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. Total, Charter School Funded County Program ADA						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

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			1,004,657.00	1,019,528.00	996,877.00	972,045.00	955,538.00	959,512.00	1,091,238.00	1,545,230.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,489.00	10,489.00	19,847.00	19,199.00	18,879.00	19,846.00	18,879.00	16,410.00
Property Taxes	8020-8079		11,389.00	0.00	0.00	0.00	1,410.00	137,855.00	2,613.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	11,206.00	0.00	302.00	0.00	0.00	2,842.00	1,245.00
Other State Revenue	8300-8599		2,869.00	2,869.00	5,166.00	6,580.00	6,094.00	5,723.00	455,165.00	13,367.00
Other Local Revenue	8600-8799		(5,673.00)	3,421.00	9,717.00	1,890.00	2,862.00	12,511.00	1,780.00	2,500.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			19,074.00	27,985.00	34,730.00	27,971.00	29,245.00	175,935.00	481,279.00	33,522.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	6,674.00	8,544.00	8,724.00	9,154.00	8,294.00	8,234.00	8,824.00
Classified Salaries	2000-2999		0.00	3,928.00	4,303.00	4,759.00	5,269.00	5,590.00	5,515.00	4,843.00
Employee Benefits	3000-3999		0.00	5,086.00	6,062.00	8,222.00	6,326.00	6,217.00	6,266.00	7,266.00
Books and Supplies	4000-4999		1,524.00	6,443.00	1,285.00	1,050.00	784.00	8,680.00	558.00	1,582.00
Services	5000-5999		1,662.00	5,291.00	9,361.00	24,387.00	5,223.00	17,752.00	7,263.00	4,369.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499							304.00		
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			3,186.00	27,422.00	29,555.00	47,142.00	26,756.00	46,837.00	27,836.00	26,884.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		14,373.00	3,274.00	2,468.00	9,328.00	1,586.00	1,942.00	151.00	(136.00)
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	14,373.00	3,274.00	2,468.00	9,328.00	1,586.00	1,942.00	151.00	(136.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		15,390.00	26,488.00	32,475.00	6,664.00	101.00	(686.00)	(398.00)	519.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	15,390.00	26,488.00	32,475.00	6,664.00	101.00	(686.00)	(398.00)	519.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,017.00)	(23,214.00)	(30,007.00)	2,664.00	1,485.00	2,628.00	549.00	(655.00)
E. NET INCREASE/DECREASE (B - C + D)			14,871.00	(22,651.00)	(24,832.00)	(16,507.00)	3,974.00	131,726.00	453,992.00	5,983.00
F. ENDING CASH (A + E)			1,019,528.00	996,877.00	972,045.00	955,538.00	959,512.00	1,091,238.00	1,545,230.00	1,551,213.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		1,551,213.00	1,498,297.00	1,577,854.00	1,569,240.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,410.00	16,410.00	16,410.00	16,410.00	0.00		199,678.00	199,679.00
Property Taxes	8020-8079	0.00	90,000.00	0.00	1,010.00			244,277.00	244,277.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	1,245.00	1,245.00	1,245.00	15,000.00			34,330.00	34,329.42
Other State Revenue	8300-8599	13,367.00	13,367.00	13,367.00	59,220.00			597,154.00	597,155.00
Other Local Revenue	8600-8799	2,500.00	2,500.00	2,500.00	25,381.00			61,889.00	61,889.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		33,522.00	123,522.00	33,522.00	117,021.00	0.00	0.00	1,137,328.00	1,137,329.42
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,904.00	12,904.00	12,904.00	12,904.00	0.00		110,064.00	110,064.11
Classified Salaries	2000-2999	4,596.00	4,596.00	4,596.00	4,596.00			52,591.00	52,589.41
Employee Benefits	3000-3999	10,693.00	10,693.00	10,693.00	10,693.00			88,217.00	88,217.01
Books and Supplies	4000-4999	1,806.00	1,806.00	1,806.00	1,806.00			29,130.00	29,131.00
Services	5000-5999	50,000.00	18,803.00	18,803.00	86,250.00			249,164.00	249,163.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499				30,870.00			31,174.00	31,174.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		79,999.00	48,802.00	48,802.00	147,119.00	0.00	0.00	560,340.00	560,338.53
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(295.00)	(9.00)	1,058.00	(29,700.00)			4,040.00	
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		(295.00)	(9.00)	1,058.00	(29,700.00)	0.00	0.00	4,040.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,144.00	(4,846.00)	(5,608.00)	(149,012.00)			(72,769.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		6,144.00	(4,846.00)	(5,608.00)	(149,012.00)	0.00	0.00	(72,769.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(6,439.00)	4,837.00	6,666.00	119,312.00	0.00	0.00	76,809.00	
E. NET INCREASE/DECREASE (B - C + D)		(52,916.00)	79,557.00	(8,614.00)	89,214.00	0.00	0.00	653,797.00	576,990.89
F. ENDING CASH (A + E)		1,498,297.00	1,577,854.00	1,569,240.00	1,658,454.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,658,454.00	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	560,338.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,329.40
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>0.00</p>
<p>D. Plus additional MOE expenditures:</p>			<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>		<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>526,009.13</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>8.59</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>61,235.06</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

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

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	2.52%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

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) 542.31
- 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) 250,328.22

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) 0.22%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 34,781.31
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

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)	140.40
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)	34,921.71
9. Carry-Forward Adjustment (Part IV, Line F)	10,401.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,323.10
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	350,776.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,947.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,720.00
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)	12,370.00
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)	250.00
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)	63,679.60
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)	494,242.82
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)	7.07%
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)	9.17%

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)	34,921.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	8,198.55
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 (6.62%) times Part III, Line B19); zero if negative	10,401.39
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.62%) 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)	10,401.39
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)	10,401.39

Approved indirect cost rate: 6.62%
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: -2.0% to +2.0%

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

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	15.15	15.15	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	15.15	15.15		
1st Subsequent Year (2024-25)	District Regular	8.55	7.60	(11.1%)	Not Met
	Charter School				
	Total ADA	8.55	7.60		
2nd Subsequent Year (2025-26)	District Regular	6.65	5.70	(14.3%)	Not Met
	Charter School				
	Total ADA	6.65	5.70		

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)

One student left the district which has a large impact on a small school.

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	9.00	9.00		
Charter School				
Total Enrollment	9.00	9.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	9.00	8.00		
Charter School				
Total Enrollment	9.00	8.00	(11.1%)	Not Met
2nd Subsequent Year (2025-26)				
District Regular	7.00	6.00		
Charter School				
Total Enrollment	7.00	6.00	(14.3%)	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)

One student left the district which has a large impact on a small school.

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	10	14	
Charter School			
Total ADA/Enrollment	10	14	71.4%
Second Prior Year (2021-22)			
District Regular	19	21	
Charter School			
Total ADA/Enrollment	19	21	90.5%
First Prior Year (2022-23)			
District Regular	15	16	
Charter School			
Total ADA/Enrollment	15	16	93.8%
Historical Average Ratio:			85.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			85.7%

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	9	9		
Charter School	0			
Total ADA/Enrollment	9	9	100.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	8	8		
Charter School				
Total ADA/Enrollment	8	8	100.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	6	6		
Charter School				
Total ADA/Enrollment	6	6	100.0%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Appears to be rounding error which impacts such small numbers. Actual ratio is 95%.

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:

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	443,957.00		
1st Subsequent Year (2024-25)	443,627.00	443,886.00	.1%	Met
2nd Subsequent Year (2025-26)	443,044.00	443,532.00	.1%	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)	132,688.73	
Second Prior Year (2021-22)	292,486.45	433,758.65	67.4%
First Prior Year (2022-23)	256,564.00	528,301.00	48.6%
	Historical Average Ratio:		60.6%

	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):	55.6% to 65.6%	55.6% to 65.6%	55.6% to 65.6%

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)		
	Current Year (2023-24)	186,616.11		
1st Subsequent Year (2024-25)	191,242.77	351,096.77	54.5%	Not Met
2nd Subsequent Year (2025-26)	198,365.77	362,538.77	54.7%	Not 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)

Due to the size of the school, many services are contracted such as business services, administrative, special education, facilities, etc.

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)	35,563.42	34,329.42	-3.5%	No
1st Subsequent Year (2024-25)	33,068.00	31,834.00	-3.7%	No
2nd Subsequent Year (2025-26)	33,068.00	31,834.00	-3.7%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	594,605.00	597,155.00	.4%	No
1st Subsequent Year (2024-25)	93,115.00	93,892.00	.8%	No
2nd Subsequent Year (2025-26)	93,115.00	93,892.00	.8%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	21,516.00	61,889.00	187.6%	Yes
1st Subsequent Year (2024-25)	20,916.00	43,946.00	110.1%	Yes
2nd Subsequent Year (2025-26)	20,916.00	43,946.00	110.1%	Yes

Explanation:
(required if Yes)

Large increase to interest income and a large donation in 2023-24.

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

Current Year (2023-24)	22,438.00	29,131.00	29.8%	Yes
1st Subsequent Year (2024-25)	22,849.00	23,221.00	1.6%	No
2nd Subsequent Year (2025-26)	23,270.00	20,894.00	-10.2%	Yes

Explanation:
(required if Yes)

2023-24 increase to approved text books. 2025-26 decrease to Art, Music, IM materials.

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

Current Year (2023-24)	234,413.00	249,163.00	6.3%	Yes
1st Subsequent Year (2024-25)	238,291.00	249,068.00	4.5%	No
2nd Subsequent Year (2025-26)	242,077.00	253,183.00	4.6%	No

Explanation:
(required if Yes)

Food service increase and misc. one-time facility and equipment repairs.

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)	651,684.42	693,373.42	6.4%	Not Met
1st Subsequent Year (2024-25)	147,099.00	169,672.00	15.3%	Not Met
2nd Subsequent Year (2025-26)	147,099.00	169,672.00	15.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	256,851.00	278,294.00	8.3%	Not Met
1st Subsequent Year (2024-25)	261,140.00	272,289.00	4.3%	Met
2nd Subsequent Year (2025-26)	265,347.00	274,077.00	3.3%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:

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)

Large increase to interest income and a large donation in 2023-24.

- 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)

2023-24 increase to approved text books. 2025-26 decrease to Art, Music, IM materials.

Explanation:

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

Food service increase and misc. one-time facility and equipment repairs.

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	16,077.27	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)	118.2%	119.8%	132.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	39.4%	39.9%	44.0%

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	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	105,834.89	352,475.11	N/A	Met
1st Subsequent Year (2024-25)	105,597.23	351,096.77	N/A	Met
2nd Subsequent Year (2025-26)	92,178.23	362,538.77	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	1,254,961.05	Met
1st Subsequent Year (2024-25)	1,227,048.53	Met
2nd Subsequent Year (2025-26)	1,187,552.01	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	1,658,454.00	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.)	8.59	7.60	5.70
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 SELPA

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	560,338.53	641,470.52	652,700.52
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)	560,338.53	641,470.52	652,700.52

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	28,016.93	32,073.53	32,635.03
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	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		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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)	582,208.23	688,639.28	781,240.51
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)	(.19)	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)	662,208.04	768,639.28	861,240.51
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	118.18%	119.82%	131.95%
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?

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?

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)

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)?

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)	(52,367.00)	(19,582.00)	-62.6%	(32,785.00)	Not Met
1st Subsequent Year (2024-25)	(55,552.00)	(21,128.00)	-62.0%	(34,424.00)	Not Met
2nd Subsequent Year (2025-26)	(58,897.00)	(22,751.00)	-61.4%	(36,146.00)	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)

Large decrease to special ed excess costs due to pupil count decrease and reduction of county office costs.

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:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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	First Interim	Second Interim
		(Form 01CSI, Item S7A)	(Form 01CSI, Item S7A)
	a. Total OPEB liability		
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	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	First Interim	Second Interim
		(Form 01CSI, Item S7A)	(Form 01CSI, Item S7A)
	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)		
	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)	0.00	0.00
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	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)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

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:

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	2.0	1.0	1.0	1.0

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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:

--

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

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)
---------------------------	----------------------------------	----------------------------------

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?

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	2.0	1.0	1.0	1.0

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 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?

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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?

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

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

If Yes, explain the nature of the new costs:

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

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	0.0	0.0	0.0	0.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since 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)
--	---------------------------	----------------------------------	----------------------------------

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									3.00	
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,832.00		17,832.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	17,832.00	0.00	17,832.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	17,832.00	0.00	17,832.00	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	8,963.00		8,963.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,963.00	0.00	8,963.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,963.00	0.00	8,963.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									8,963.00

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								19,582.00
	TOTAL COSTS								19,582.00

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

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: **Marin County (AT)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

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

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

	State and Local	Local Only

Total exempt reductions	0.00	0.00

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

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

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Marin County (AT)

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Marin County (AT)**

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2023-24	FY 2022-23	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	17,832.00		
b. Less: Expenditures paid from federal sources	8,869.00		
c. Expenditures paid from state and local sources	8,963.00	0.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,963.00	0.00	8,963.00

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

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	17,832.00		
b. Less: Expenditures paid from federal sources	8,869.00		
c. Expenditures paid from state and local sources	8,963.00	0.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	

**Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Marin County (AT)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,963.00	0.00	
d. Special education unduplicated pupil count	3.00	6.00	
e. Per capita state and local expenditures (A2c/A2d)	2,987.67	0.00	2,987.67

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

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	19,582.00	36,819.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,819.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,582.00	36,819.00	(17,237.00)

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

	Projected Exps.	Comparison Year	Difference
	FY 2023-24	FY 2018-19	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	19,582.00	11,485.08	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,485.08	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,582.00	11,485.08	
b. Special education unduplicated pupil count	3.00	1.00	

Second Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Marin County (AT)**

c. Per capita local expenditures (B2a/B2b)	<u>6,527.33</u>	<u>11,485.08</u>	<u>(4,957.75)</u>
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If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Keith Ricci

Contact Name

Business Manager

Title

(415) 491-6645

Telephone Number

kricci@marinschools.org

E-mail Address

Item 14:
Audit Engagement

STEPHEN ROATCH ACCOUNTANCY CORPORATION

December 21, 2023

Management and Governing Board of
Laguna Joint School District
1111 Las Gallinas Avenue
San Rafael, CA 94913-4925

Year 3 of 3-year contract

This letter confirms that Laguna Joint School District has requested our firm to perform only the audit services described in this letter and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Laguna Joint School District for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Laguna Joint School District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Laguna Joint School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Laguna Joint School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information
3. Schedules of the proportionate share of the net pension liabilities
4. Schedules of contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Laguna Joint School District's financial statements. We will subject the following supplementary information (combining nonmajor fund financial statements, reconciliation of annual financial and budget report with audited financial statements, and supporting schedules) to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

Audit Scope and Objectives (Concluded)

The Schedule of Financial Trends and Analysis will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the fourth paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements (Concluded)

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

The anticipated significant risks of material misstatement are based on areas identified in the prior year's audit, which may be modified once the planning for the current year's audit is completed, are: 1) management override of controls, 2) revenue recognition (accounts receivable), and 3) accounts payable.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Laguna Joint School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes, management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information (nonaudit services), as applicable, of Laguna Joint School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services (management's discussion and analysis, budgetary comparison information, schedules of the proportionate share of the net pension liabilities, schedules of contributions, and supplementary schedules and information, as applicable) we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and any other nonaudit services we provided and that you have reviewed and approved the financial statements and related notes and any other nonaudit services we provided prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

Responsibilities of Management for the Financial Statements (Continued)

You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Responsibilities of Management for the Financial Statements (Concluded)

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Management and Governing Board of
Laguna Joint School District
December 21, 2023
Page Seven of Nine

Engagement Administration, Fees, and Other (Concluded)

Habbas Nassar, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will be **\$12,125** for the fiscal year ended June 30, 2024. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the *2023-24 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*.

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period, if requested. Please contact us if you would like us to provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue a written report upon completion of our audit of Laguna Joint School District's financial statements. Our report will be addressed to the Governing Board of Laguna Joint School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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Reporting (Concluded)

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Laguna Joint School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Laguna Joint School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Habbas Nassar, Certified Public Accountant
Vice President

RESPONSE:

This letter correctly sets forth the understanding of Laguna Joint School District.

Management - Approved by:

Name: _____
Title: _____
Date: _____

Governing Board - Acknowledged by:

Board President

Item 15:

Ratification of Warrants Paid

Report title: Board Warrant Approval List

With account detail: Y
Date issued range: 02/01/2024 - 02/29/2024
Warrant number range: -
Sort by: Warrant #

Warrant Number	Reference Number	Issue Date	Payee and Purpose	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	Expenditure
19	20376464	02/07/2024	AT&T		
	PV240170		TELEPHONE	01-0000-0-5970.00-0000-7200-035-000-000	70.37
				Sub total:	70.37
19	20376465	02/07/2024	MARIN CO OFFICE OF EDUCATION		
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	20.93
	PV240171		HEALTH & WELFARE CLASSIFIED	01-0000-0-3402.00-0000-7100-020-000-000	134.17
	PV240171		HEALTH PLAN	01-0000-0-9526.00-0000-0000-000-000-000	1,630.00
	PV240171		HEALTH PLAN	01-0000-0-9526.00-0000-0000-000-000-000	965.00
	PV240171		DENTAL	01-0000-0-9528.00-0000-0000-000-000-000	134.17
	PV240171		DENTAL	01-0000-0-9528.00-0000-0000-000-000-000	134.17
	PV240171		VISION	01-0000-0-9529.00-0000-0000-000-000-000	20.93
	PV240171		VISION	01-0000-0-9529.00-0000-0000-000-000-000	20.93
				Sub total:	3,680.70
19	20376466	02/07/2024	POPPY BANK		
	RC240011		POSTAGE	01-0000-0-5960.00-0000-7200-020-000-000	29.68
	RC240011		MATERIALS & SUPPLIES	01-1100-0-4300.00-1110-1010-020-000-000	120.90
				Sub total:	150.58
19	20377168	02/14/2024	BEDOLLA CLEANING SERVICE		
	PV240173		MAINT CONTRACTS/BLDGS & GROUND	01-0000-0-5615.00-0000-8200-020-000-000	350.00
	PV240172		MAINT CONTRACTS/BLDGS & GROUND	01-0000-0-5615.00-0000-8200-020-000-000	424.00
				Sub total:	774.00
19	20377169	02/14/2024	COMCAST		
	PV240176		COMMUNICATIONS	01-0000-0-5900.00-0000-2420-020-000-000	424.46
	PV240176		COMMUNICATIONS	01-0000-0-5900.00-0000-2700-020-000-000	424.46
				Sub total:	848.92
19	20377170	02/14/2024	RECOLOGY		
	PV240174		DISPOSAL/GARBAGE REMOVAL	01-0000-0-5550.00-0000-8200-020-000-000	137.65
	PV240175		DISPOSAL/GARBAGE REMOVAL	01-0000-0-5550.00-0000-8200-035-000-000	137.74
				Sub total:	275.39
19	20377540	02/16/2024	AT&T		
	PV240183		TELEPHONE	01-0000-0-5970.00-0000-2700-020-000-000	44.32
	PV240183		TELEPHONE	01-0000-0-5970.00-0000-7200-020-000-000	19.00
				Sub total:	63.32
19	20377541	02/16/2024	BAY ALARM		
	PV240184		OTHER CONTRACT SERVICES	01-0000-0-5840.00-0000-8300-035-000-000	260.31
				Sub total:	260.31

Warrant Number	Reference Number	Issue Date	Payee and Purpose	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	Expenditure
19	20377542 PV240182	02/16/2024	Employment Development Departm UNEMPLOYMENT INS ~ CLASSIFIED	01-0000-0-3502.00-1110-1010-035-000-000	131.18 Sub total: 131.18
19	20377543 PV240178	02/16/2024	IMSE APPRVD TEXTBOOKS & CORE CURR M	01-6211-0-4100.00-1110-1010-020-000-000	1,076.30 Sub total: 1,076.30
19	20377544 RC240012 RC240012 RC240012 RC240012 RC240012	02/16/2024	POPPY BANK MATERIALS & SUPPLIES MATERIALS & SUPPLIES ADVERTISING MATERIALS & SUPPLIES MATERIALS & SUPPLIES	01-0000-0-4300.00-0000-8200-020-000-000 01-0000-0-4300.00-0000-8200-020-000-000 01-0000-0-5803.00-0000-7100-000-000-000 01-1100-0-4300.00-1110-1010-020-000-000 01-1100-0-4300.00-1110-1010-020-000-000	14.04 22.28 262.50 158.34 11.66 Sub total: 468.82
19	20377545 PV240179	02/16/2024	Ray's Well Testing Service EQUIPMENT REPAIR	01-0000-0-5610.00-0000-8100-115-000-000	428.63 Sub total: 428.63
19	20377546 PV240180 PV240180 PV240180	02/16/2024	STAPLES MATERIALS & SUPPLIES MATERIALS & SUPPLIES MATERIALS & SUPPLIES	01-0000-0-4300.00-0000-2700-020-000-000 01-0000-0-4300.00-1110-1010-020-000-000 01-0000-0-4300.00-1110-1010-020-000-000	19.88 100.66 178.91 Sub total: 299.45
19	20377547 PV240181	02/16/2024	TERMINIX INTERNATIONAL OTHER CONTRACT SERVICES	01-0000-0-5840.00-0000-8200-035-000-000	157.00 Sub total: 157.00
19	20378082 PV240188	02/26/2024	ALHAMBRA WATER	01-0000-0-5535.00-0000-8200-020-000-000	58.45 Sub total: 58.45
19	20378083 PV240194 PV240194	02/26/2024	BAYLESS, PENNY ADVERTISING ADVERTISING	01-0000-0-5803.00-0000-7100-000-000-000 01-0000-0-5803.00-0000-7100-000-000-000	115.00 174.66 Sub total: 289.66
19	20378084 PV240192	02/26/2024	D&G LANDSCAPING MAINT CONTRACTS/BLDGS & GROUND	01-0000-0-5615.00-0000-8200-035-000-000	110.00 Sub total: 110.00
19	20378085 PV240193	02/26/2024	EDCLUB, INC SOFTWARE LICENSE	01-6300-0-5864.00-1110-1010-020-000-000	109.80 Sub total: 109.80
19	20378086 PV240187	02/26/2024	MARIE IDALIA PAGAN STALE DATED VENDOR WARRANTS	01-0000-0-9561.00-0000-0000-000-000-000	28.50 Sub total: 28.50

Warrant Number	Reference Number	Issue Date	Payee and Purpose	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	Expenditure
19	20378087	02/26/2024	PG&E		
	PV240189		ELECTRICITY	01-0000-0-5510.00-0000-8200-020-000-000	364.09
	PV240191		ELECTRICITY	01-0000-0-5510.00-0000-8200-035-000-000	42.58
	PV240190		ELECTRICITY	01-0000-0-5510.00-0000-8200-035-000-000	212.08
				Sub total:	618.75
19	20378088	02/26/2024	TAMARA LEMESH		
	PV240186		STALE DATED VENDOR WARRANTS	01-0000-0-9561.00-0000-0000-000-000-000	143.74
	PV240185		STALE DATED VENDOR WARRANTS	01-0000-0-9561.00-0000-0000-000-000-000	164.10
				Sub total:	307.84
				Total Warrants Issued:	10,207.97
				Total Warrants Canceled:	.00
				Total Warrants (Issued - Canceled):	10,207.97