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MICHELLE HUTCHINS
Superintendent of Schools

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October 17, 2022

Warren Galletti, Superintendent
Members, Board of Trustees
Point Arena Schools District
P.O. Box 87
Point Arena, California 95468

Dear Superintendent and Members of the Board:

In accordance with Education Code sections 52070 and 42127, the Mendocino County Office of Education has reviewed the Adopted Budget and LCAP of the Point Arena Schools District for fiscal year 2022-23. By statute, the adopted budget review must be completed by September 15 of each year, and the LCAP review must be completed by October 8. Based on our review, the 2022-23 Adopted Budget and LCAP of the Point Arena Schools District have been approved.

ADOPTED BUDGET APPROVAL

With regard to the district's adopted budget, the Education Code requires the county superintendent to approve, conditionally approve, or disapprove the adopted budget for each school district after a review that includes the following:

- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127, and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments.

Through the review and oversight process, it has been determined that your District's adopted budget and multiyear projection meets all the above criteria.

We would like to make note that the district is budgeted to deficit spend by \$389,522 over the next three years, reducing the reserves by 25% in the general fund. We recommend the district review the deficit spending trends and the effects on meeting future financial obligations.

LCAP APPROVAL

With regard to our review of the district's LCAP, the Education Code requires the county superintendent to approve the plan (or annual update) for each school district after determining all of the following:

- The LCAP adheres to the template adopted by the State Board of Education.
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP adheres to the expenditure requirements for funds apportioned based on the number and concentration of unduplicated students pursuant to Sections 42238.02 and 42238.03.

Through the review and oversight process, it has been determined that your District's LCAP meets all three criteria

We want to acknowledge and express our appreciation to the district's staff, the governing board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tiriboyi".

Marilyn Tiriboyi, MSA, MHA
Assistant Superintendent of Business Services
Mendocino County Office of Education

cc: Catherine Chin, Business Manager, PASD
Kim Kern, Deputy Superintendent of Educational Services, MCOE
Michelle Ebert, Director of External Fiscal Services, MCOE